

**PLAINFIELD TOWN COUNCIL**  
**RESOLUTION NO. 2018-32**

**RESOLUTION SETTING FORTH FINAL ACTION CONFIRMING RESOLUTION  
2018-30 REGARDING AN AMENDMENT TO PERSONAL PROPERTY  
TAX ABATEMENT FOR NIAGARA BOTTLING LLC**

WHEREAS, the Town Council of the Town of Plainfield, Indiana (the “Town Council” and “Town”, respectively) adopted a Tax Abatement Procedures Ordinance on March 24, 1997 (the “Ordinance”); and

WHEREAS, pursuant to the Ordinance, Niagara Bottling LLC (the “Applicant”) filed with the Town Council on December 22, 2015, a Petition for Personal Property Tax Abatement Consideration pursuant to I.C. 6-1.1-12.1-1-1 et. seq.; and

WHEREAS, at a duly constituted meeting of the Town Council held on January 25, 2016, the Town Council adopted its Resolution No. 2016-04 designating an economic revitalization area as described in Exhibit A attached hereto (the “Area”) and approving a personal property tax abatement for the Applicant (the “Confirmatory Resolution”); and

WHEREAS, pursuant to the Ordinance, the Applicant filed with the Town Council on April 16, 2018, a Statement of Benefits Personal Property (the “Amended Application”), pursuant to I.C. 6-1.1-12.1 et seq.; and

WHEREAS, the Amended Application has been reviewed by the staff, the Tax Abatement Committee and the Town Council, and the Town has received from the Applicant the requisite filing fee, if applicable, and the Town adopted its Resolution No. 2018-30 dated May 14, 2018 approving an amendment to the personal property tax abatement for the Applicant (the “Amended Declaratory Resolution”).

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PLAINFIELD, INDIANA, AS FOLLOWS:

1. Personal Property. The Town Council declares that any and all personal property purchased and installed at the Area after the date of the adoption of this resolution by the Town Council, including the personal property described in Exhibit B, shall be eligible for personal property tax abatement pursuant to the provisions of I.C. 6-1.1-12.1-1 et seq.

2. Compliance with Applicable Resolution and Status. The Town Council declares that the Amended Application complies in all respects with the Ordinances and all governing Indiana statutes, and that the Amended Application, in all respects, is granted and approved.

3. Finding of Fact. The Town Council states that the Area continues to be undesirable for, or impossible of, normal development and occupancy because of a lack of

development, cessation of growth, deterioration of improvements or character of occupancy, age, obsolescence, substandard buildings or other factors that have impaired value or prevent normal development of property. The Town Council hereby finds the following:

- (a) The estimate of the value of the Applicant's Project as stated in the Amended Application is reasonable;
- (b) The employment numbers stated in the Amended Application as a result of the Project, if any, are unreasonably expected;
- (c) The salaries related to such employment, if any, are reasonable;
- (d) The benefits to be received from the Applicant's Project are sufficient to justify the deduction; and
- (e) That, unless otherwise approved, any abatement for the Area shall have its abatement calculated in accordance with the standard abatement percentages shown on the chart attached as Exhibit C to this resolution and shall otherwise be in accordance with the Ordinance.

4. Abatement Duration. Based upon the provisions of the Ordinance, the Town Council declares that a seven (7) year abatement duration meets the requirements of the Ordinance.

5. Confirmation of the Declaratory Resolution. It is hereby declared by the Town Council that the Amended Declaratory Resolution is in all respects hereby confirmed, and it is hereby stated that the qualifications for an economic revitalization area have been met by the Applicant as to the location described in the Amended Declaratory Resolution in accordance with the percentages shown for abatement on Exhibit A attached hereto.

6. Final Action. After legally required public notice, and after public hearing pursuant to such notice, the Town Council hereby takes "final action", as that phrase is defined in I.C. 6-1.1-12.1-1 et. seq., on the date hereof, with regard to designation of the Area, approval of the Amended Application and the previous adoption of the Amended Declaratory Resolution.

7. Effective Date. This resolution shall be effective immediately upon its passage, subject to any right of appeal as provided by Indiana law.

8. Filing with the Hendricks County Authorities. Upon the adoption of this resolution, the Clerk-Treasurer of the Town shall cause a certified copy of this resolution, including the description of the previously described location and map attached to the Confirmatory Resolution, to be filed with the Hendricks County Assessor and/or such other Hendricks County Governmental officials as shall be necessary to make the Applicant eligible to

file for personal property tax abatement as to the personal property contemplated by the Amended Application.

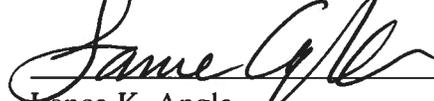
Adopted by the Town Council of the Town of Plainfield, Indiana this 31<sup>st</sup> day of May, 2018.

TOWN COUNCIL, TOWN OF PLAINFIELD  
HENDRICKS COUNTY, INDIANA

  
\_\_\_\_\_  
Robin G. Brandgard, President

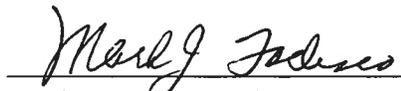
  
\_\_\_\_\_  
Bill Kirchoff, Vice President

  
\_\_\_\_\_  
Kent McPhail

  
\_\_\_\_\_  
Lance K. Angle

  
\_\_\_\_\_  
Dan Bridget

Attested by:

  
\_\_\_\_\_  
Mark J. Todisco, Clerk-Treasurer  
Town of Plainfield

This instrument was prepared by Andrew A. Kleiman, Taft Stettinius & Hollister LLP, One Indiana Square, Suite 3500, Indianapolis, IN 46204

I affirm, under penalties for perjury, that I have taken reasonable care to redact each social security number in this document, unless required by law. Andrew A. Kleiman

## **EXHIBIT A**

[Description of economic revitalization area]

Lot Numbered 22 in Incremental Lot 22, Airwest Business Park, Section Three, Phase B, an addition to the Town of Plainfield, Indiana, the plat of which is recorded in Plat Cabinet 2, Slide 83, pages 2A and 2B, as Instrument No. 99-13280, in the Office of the Recorder of Hendricks County, Indiana.

**EXHIBIT B**



**STATEMENT OF BENEFITS  
PERSONAL PROPERTY**

State Form 51764 (R4 / 11-15)  
Prescribed by the Department of Local Government Finance

**FORM SB-1 / PP**

**PRIVACY NOTICE**

Any information concerning the cost of the property and specific salaries paid to individual employees by the property owner is confidential per IC 6-1.1-12.1-5.1

**INSTRUCTIONS**

- This statement must be submitted to the body designating the Economic Revitalization Area prior to the public hearing if the designating body requires information from the applicant in making its decision about whether to designate an Economic Revitalization Area. Otherwise this statement must be submitted to the designating body BEFORE a person installs the new manufacturing equipment and/or research and development equipment, and/or logistical distribution equipment and/or information technology equipment for which the person wishes to claim a deduction.
- The statement of benefits form must be submitted to the designating body and the area designated an economic revitalization area before the installation of qualifying abatable equipment for which the person desires to claim a deduction.
- To obtain a deduction, a person must file a certified deduction schedule with the person's personal property return on a certified deduction schedule (Form 103-ERA) with the township assessor of the township where the property is situated or with the county assessor if there is no township assessor for the township. The 103-ERA must be filed between January 1 and May 15 of the assessment year in which new manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment is installed and fully functional, unless a filing extension has been obtained. A person who obtains a filing extension must file the form between January 1 and the extended due date of that year.
- Property owners whose Statement of Benefits was approved, must submit Form CF-1/PP annually to show compliance with the Statement of Benefits (IC 6-1.1-12.1-5.6)
- For a Form SB-1/PP that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. For a Form SB-1/PP that is approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect (IC 6-1.1-12.1-17)

SECTION 1 TAXPAYER INFORMATION												
Name of taxpayer <b>NIAGARA BOTTLING, LLC</b>					Name of contact person <b>LISA SLOAN</b>							
Address of taxpayer (number and street, city, state, and ZIP code) <b>2560 E. PHILADELPHIA ST. ONTARIO, CA 91781</b>							Telephone number <b>( 909 ) 241-5237</b>					
SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT												
Name of designating body <b>TOWN COUNCIL OF THE TOWN OF PLAINFIELD</b>						Resolution number (s)						
Location of property <b>1250 WHITAKER ROAD, PLAINFIELD, INDIANA</b>				County <b>HENDRICKS</b>		DLCF taxing district number <b>32012</b>						
Description of manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment. (Use additional sheets if necessary.)						ESTIMATED						
								START DATE	COMPLETION DATE			
						Manufacturing Equipment		03/01/2018	07/02/2018			
						R & D Equipment						
						Logist Dist Equipment						
IT Equipment												
SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT												
Current Number	Salaries	Number retained	Salaries	Number additional	Salaries							
				<b>8</b>	<b>299,520</b>							
SECTION 4 ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT												
NOTE: Pursuant to IC 6-1.1-12.1-5.1 (4) (2) the COST of the property is confidential.												
		MANUFACTURING EQUIPMENT		R & D EQUIPMENT		LOGIST DIST EQUIPMENT		IT EQUIPMENT				
		COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE			
Current values												
Plus estimated values of proposed project		5,100,000										
Less values of any property being replaced												
Net estimated values upon completion of project		5,100,000										
SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER												
Estimated solid waste converted (amounts)				Estimated hazardous waste converted (amounts)								
N/A				N/A								
Other benefits												
SECTION 6 TAXPAYER CERTIFICATION												
I hereby certify that all representations in this statement are true.												
Signature of taxpayer representative <i>Lisa Sloan</i>						Date signed (month, day, year) <b>4/20/2018</b>						
Printed name of taxpayer representative <b>Lisa Sloan</b>						Business Relation Information Analyst						

**FOR USE OF THE DESIGNATING BODY**

We have reviewed our prior actions relating to the designation of this economic revitalization area and find that the applicant meets the general standards adopted in the resolution previously approved by this body. Said resolution, passed under IC 6-1.1-12.1-2.5, provides for the following limitations as authorized under IC 6-1.1-12.1-2.

A. The designated area has been limited to a period of time not to exceed \_\_\_\_\_ calendar years \* (see below). The date this designation expires is \_\_\_\_\_. *NOTE: This question addresses whether the resolution contains an expiration date for the designated area.*

B. The type of deduction that is allowed in the designated area is limited to:

1. Installation of new manufacturing equipment;	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Enhanced Abatement per IC 6-1.1-12.1-18
2. Installation of new research and development equipment;	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<i>Check box if an enhanced abatement was approved for one or more of these types.</i>
3. Installation of new logistical distribution equipment.	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
4. Installation of new information technology equipment;	<input type="checkbox"/> Yes	<input type="checkbox"/> No	

C. The amount of deduction applicable to new manufacturing equipment is limited to \$ \_\_\_\_\_ cost with an assessed value of \$ \_\_\_\_\_. *(One or both lines may be filled out to establish a limit, if desired.)*

D. The amount of deduction applicable to new research and development equipment is limited to \$ \_\_\_\_\_ cost with an assessed value of \$ \_\_\_\_\_. *(One or both lines may be filled out to establish a limit, if desired.)*

E. The amount of deduction applicable to new logistical distribution equipment is limited to \$ \_\_\_\_\_ cost with an assessed value of \$ \_\_\_\_\_. *(One or both lines may be filled out to establish a limit, if desired.)*

F. The amount of deduction applicable to new information technology equipment is limited to \$ \_\_\_\_\_ cost with an assessed value of \$ \_\_\_\_\_. *(One or both lines may be filled out to establish a limit, if desired.)*

G. Other limitations or conditions (specify) \_\_\_\_\_

H. The deduction for new manufacturing equipment and/or new research and development equipment and/or new logistical distribution equipment and/or new information technology equipment installed and first claimed eligible for deduction is allowed for:

<input type="checkbox"/> Year 1	<input type="checkbox"/> Year 2	<input type="checkbox"/> Year 3	<input type="checkbox"/> Year 4	<input type="checkbox"/> Year 5	<input type="checkbox"/> Enhanced Abatement per IC 6-1.1-12.1-18
<input type="checkbox"/> Year 6	<input type="checkbox"/> Year 7	<input type="checkbox"/> Year 8	<input type="checkbox"/> Year 9	<input type="checkbox"/> Year 10	<i>Number of years approved: _____</i>
					<i>(Enter one to twenty (1-20) years; may not exceed twenty (20) years.)</i>

I. For a Statement of Benefits approved after June 30, 2013, did this designating body adopt an abatement schedule per IC 6-1.1-12.1-17?  Yes  No  
 If yes, attach a copy of the abatement schedule to this form.  
 If no, the designating body is required to establish an abatement schedule before the deduction can be determined.

Also we have reviewed the information contained in the statement of benefits and find that the estimates and expectations are reasonable and have determined that the totality of benefits is sufficient to justify the deduction described above.

Approved by: (signature and title of authorized member of designating body)	Telephone number ( )	Date signed (month, day, year)
Printed name of authorized member of designating body	Name of designating body	
Attested by: (signature and title of attester)	Printed name of attester	

\* If the designating body limits the time period during which an area is an economic revitalization area, that limitation does not limit the length of time a taxpayer is entitled to receive a deduction to a number of years that is less than the number of years designated under IC 6-1.1-12.1-17.

**IC 6-1.1-12.1-17**  
**Abatement schedules**  
 Sec. 17. (a) A designating body may provide to a business that is established in or relocated to a revitalization area and that receives a deduction under section 4 or 4.5 of this chapter an abatement schedule based on the following factors:  
 (1) The total amount of the taxpayer's investment in real and personal property.  
 (2) The number of new full-time equivalent jobs created.  
 (3) The average wage of the new employees compared to the state minimum wage.  
 (4) The infrastructure requirements for the taxpayer's investment.  
 (b) This subsection applies to a statement of benefits approved after June 30, 2013. A designating body shall establish an abatement schedule for each deduction allowed under this chapter. An abatement schedule must specify the percentage amount of the deduction for each year of the deduction. An abatement schedule may not exceed ten (10) years.  
 (c) An abatement schedule approved for a particular taxpayer before July 1, 2013, remains in effect until the abatement schedule expires under the terms of the resolution approving the taxpayer's statement of benefits.

## EXHIBIT C

### Abatelements - Real Property

	1 Year	2 Year	3 Year	4 Year	5 Year	6 Year	7 Year	8 Year	9 Year	10 Year
1st Year	100%									
2nd Year	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
3rd Year		50%	66%	75%	80%	85%	85%	88%	88%	95%
4th Year			33%	50%	60%	66%	71%	75%	77%	80%
5th Year				25%	40%	50%	57%	63%	66%	65%
6th Year					20%	34%	43%	50%	55%	50%
7th Year						17%	29%	38%	44%	40%
8th Year							14%	25%	33%	30%
9th Year								13%	22%	20%
10th Year									11%	10%
										5%

### Abatelements - Personal Property

	1 Year	2 Year	3 Year	4 Year	5 Year	6 Year	7 Year	8 Year	9 Year	10 Year
1st Year	100%									
2nd Year	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
3rd Year		50%	66%	75%	80%	85%	85%	88%	88%	90%
4th Year			33%	50%	60%	66%	71%	75%	77%	80%
5th Year				25%	40%	50%	57%	63%	66%	70%
6th Year					20%	34%	43%	50%	55%	60%
7th Year						25%	29%	38%	44%	50%
8th Year							14%	25%	33%	40%
9th Year								13%	22%	30%
10th Year									11%	20%
										10%