

**COUNTY COUNCIL OF CASS COUNTY, INDIANA**  
**FINAL ECONOMIC REVITALIZATION AREA RESOLUTION**

**RESOLUTION NO. 2021-07**

**REAL AND PERSONAL PROPERTY TAX ABATEMENT**

WHEREAS, Appleseed Solar, LLC (“Appleseed”) has advised the County Council of Cass County, Indiana (the “Council”) that Appleseed intends to construct a solar energy generation facility in Tipton and Washington Townships in Cass County, Indiana (“County”) on land more particularly depicted on Exhibit A attached hereto and incorporated herein by reference (the land on Exhibit A is also referred to herein as the “Real Property”), and in the course of doing so Appleseed intends to develop and construct upon the Real Property certain improvements and/or facilities (collectively, the “Project”); and

WHEREAS, Appleseed has requested that the Council approve a ten-year real property tax deduction period and a ten-year personal property tax deduction period for the Project; and

WHEREAS, Appleseed has further requested that the Real Property be designated an economic revitalization area (“ERA”) for purposes of permitting such deduction periods; and

WHEREAS, Appleseed has advised the Council that the Project will involve significant investment in real property redevelopment or rehabilitation and new manufacturing equipment on the Real Property; and

WHEREAS, Appleseed submitted to the Council a Form SB-1/UD, Statement of Benefits in connection with the Project (the “Statement”), and provided all information and documentation necessary for the Council to make an informed decision; and

WHEREAS, the Council is authorized under the provisions of I.C. 6-1.1-12.1-1 *et seq.* to designate areas of the County as an ERA for the purposes described herein; and

WHEREAS, the Council has considered the following factors under I.C. 6-1.1-12.1-17 in connection with the Project: (i) the total amount of Appleseed’s investment in real and personal property; (ii) the number of new full-time equivalent jobs to be created as a result of the Project; (iii) the average wage of the new employees resulting from the Project compared to the state minimum wage; and (iv) the infrastructure requirements for Appleseed’s investment under the Project (collectively, the “Deduction Schedule Factors”); and

WHEREAS, during a preliminary meeting on November 19, 2021, the Council received evidence about whether the Real Property should be designated as an ERA and, after making the findings required by I.C. 6-1.1-12.1, the Council adopted Resolution No. 2021-06 (hereinafter, the “Preliminary Resolution”) designating the Real Property as an ERA in which the ERA is allowed abatement of real property and personal property taxes as further described herein, subject to the adoption of a final resolution by the Council; and

WHEREAS, in compliance with IC 6-1.1-12.1-2.5, the Council published notice (the “Notice”) describing the adoption and substance of the Preliminary Resolution and stating that, on the date hereof, the Council would hold a public hearing (the “Public Hearing”) at which it will receive and hear all remonstrances and objections from interested persons, with respect to the Preliminary Resolution; and

WHEREAS, in compliance with IC 6-1.1-12.1-2.5, the Council filed, with each taxing unit that has authority to levy property taxes in the ERA, a copy of the Notice and the Statement; and

WHEREAS, in compliance with IC 6-1.1-12.1-2.5, on the date hereof, the Council held the Public Hearing at which it received, heard, and considered evidence concerning the Preliminary Resolution and any remonstrances or objections with respect to the Preliminary Resolution; and

WHEREAS, the Council has reviewed the Statement and hereby finds that the Project as described in the Statement will be of public utility and will be to the benefit and welfare of all citizens and taxpayers of the County; and

WHEREAS, pursuant to IC 6-1.1-12.1-2.5, the Council desires to take final action confirming the Preliminary Resolution.

NOW, THEREFORE, IT IS FOUND, DETERMINED AND RESOLVED by the County Council of Cass County, Indiana that:

1. The estimate of the value of the redevelopment or rehabilitation of the Real Property is reasonable for projects of that nature and the estimate of the cost of the new manufacturing equipment to be installed in connection with the Project is reasonable for projects of that type.

2. The estimate of the number of individuals who will be employed or whose employment will be retained as a result of the proposed redevelopment or rehabilitation of the Real Property and the installation of the new manufacturing equipment can reasonably be expected to result from the proposed redevelopment or rehabilitation of the Real Property and the proposed installation of new manufacturing equipment.

3. The estimate of annual wages of those individuals who will be employed or whose employment will be retained can reasonably be expected to result from the proposed redevelopment or rehabilitation of the Real Property and the proposed installation of new manufacturing equipment.

4. The number of individual opportunities for employment, both temporary and permanent, and the compensation to be paid to employees, along with the value of the acquisition and construction of improvements as a result of the Project, create benefits of the type and quality anticipated by the Council within the ERA and can reasonably be expected to result from the proposed Project and the redevelopment or rehabilitation of the Real Property and the proposed installation of new manufacturing equipment.

5. The benefits described in the Statement can reasonably be expected to result from the proposed redevelopment or rehabilitation of the Real Property and the proposed installation of new manufacturing equipment.

6. The totality of benefits from the proposed redevelopment or rehabilitation of the Real Property and the proposed installation of new manufacturing equipment is sufficient to justify a real property tax deduction period and a personal property tax deduction schedule as set out herein.

7. The Deduction Schedule Factors in connection with the Project justify granting the deduction schedule for both real and personal property under I.C. 6-1.1-12.1-17 as specified herein.

8. The Real Property constitutes an “economic revitalization area,” as defined by I.C. 6-1.1-12.1-1(1).

NOW, THEREFORE, based on the foregoing, the County Council of Cass County, Indiana further RESOLVES, FINDS AND DETERMINES:

1. That the Council held the Public Hearing on the date hereof for the purpose of receiving remonstrances and objections after public notice thereof, as required by law.

2. That all of the conditions for the designation of the ERA and all of the requirements for the tax deductions to be granted hereby have been met, and the foregoing findings are true and all information required to be submitted has been submitted in proper form.

3. That the designation of the Real Property as an ERA pursuant to I.C. 6-1.1-12.1-1 *et seq.* is hereby reaffirmed and confirmed.

4. That the Statement submitted by Appleseed is hereby approved.

5. a. That Appleseed is entitled to real property tax deductions (to the extent permissible under Indiana law and not applicable to any increase in land value) for the proposed redevelopment or rehabilitation of the Real Property as part of the Project for a period of ten (10) years as allowed in I.C. 6-1.1-12.1-4 (as in effect on the date hereof), in accordance with the following abatement schedule, hereby adopted pursuant to I.C. 6-1.1-12.1-17 (as in effect on the date hereof):

YEAR OF DEDUCTION	AMOUNT OF DEDUCTION
1	100%
2	100%
3	100%
4	100%
5	100%
6	100%

7	100%
8	100%
9	100%
10	100%

b. That Appleseed is entitled to personal property tax deductions for the proposed installation of manufacturing equipment (filed on the Statement) as part of the Project for a period of ten (10) years as allowed in I.C. 6-1.1-12.1-4.5(d) (as in effect on the date hereof), in accordance with the following abatement schedule, hereby adopted pursuant to I.C. 6-1.1-12.1-17 (as in effect on the date hereof):

YEAR OF DEDUCTION	AMOUNT OF DEDUCTION
1	100%
2	100%
3	100%
4	100%
5	100%
6	100%
7	100%
8	100%
9	100%
10	100%

6. That upon notice to the Council, to the extent permitted under Indiana law, Appleseed may assign its rights and obligations under this Final Economic Revitalization Area Resolution (“Final Resolution”) including, but not limited to, the right to claim deductions and any other rights or obligations contained under I.C. 6-1.1-12.1, to one or more assignees.

7. That the Preliminary Resolution is hereby in all things ratified, approved and confirmed, and that this Final Resolution shall be effective immediately upon its passage.

8. That the Council shall cause this Final Resolution to be filed with the Cass County Assessor. Appleseed agrees to annually provide the County Assessor with copies of all compliance filings made with the Indiana Department of Local Government Finance.

9. That the Council recognizes that Appleseed has no obligation to construct the Project.

10. That this Final Resolution shall be subject to the terms of the Agreement for Economic Development attached hereto as Exhibit B and incorporated herein by this reference (the “Economic Development Agreement”), which is hereby approved by the Council. The Economic Development Agreement also includes the final forms of the Road Use Agreement and the Decommissioning Agreement previously approved by the Board of Commissioners of the County. The Council hereby authorizes and directs the President to execute and the County Auditor to attest the Economic Development Agreement.

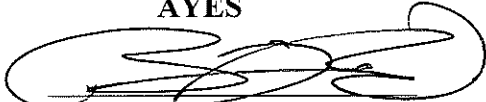
11. That this Final Resolution is supplementary to and in addition to any prior resolutions and, to the extent any prior resolutions are inconsistent herewith, they are hereby modified.


*[Remainder of Page Intentionally Left Blank; Signatures Follow]*

This Final Resolution is adopted by the Council on December 10, 2021.

COUNTY COUNCIL OF  
CASS COUNTY, INDIANA

**AYES**

  
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Brian Reed, President

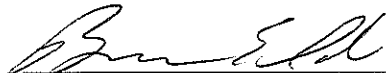
  
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Tracy Williamson, Vice President

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Grover Bishop, Member *(absent)*

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Dave Redweik, Member

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Dean Davenport, Member *(absent)*

  
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Damon Foreman, Member

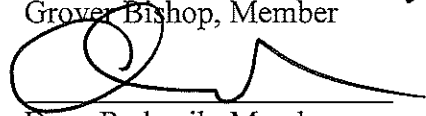
  
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Bruce Ide, Member

**NAYS**

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Brian Reed, President

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Tracy Williamson, Vice President

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Grover Bishop, Member *(absent)*

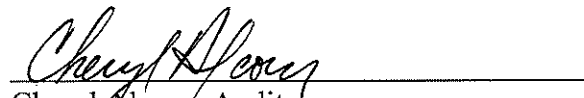
  
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Dave Redweik, Member

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Dean Davenport, Member *(absent)*

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Damon Foreman, Member

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Bruce Ide, Member

**Attest:**

  
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Cheryl Alcorn, Auditor  
Cass County Indiana

**EXHIBIT A**

**REAL PROPERTY**

**ECONOMIC REVITALIZATION AREA**

