

JUNE 27, 2024

SPECIAL SESSION

The LaGrange County Council met in Regular Session on Thursday, June 27, 2024, at their meeting room, County Office Building, 114 W. Michigan Street, LaGrange, Indiana 46761, at 8:30 a.m., with the following present: Council Members, Jeffrey L. Brill, Jeffrey A. Campos, Harold D. Gingerich, Steven E. McKowen, Michael G. Strawser, and James R. Young; and LaGrange County Auditor, Kathryn Hopper. Mr. Ryan J. Riegsecker was absent. President, Michael Strawser brought the meeting to order and led the Pledge of Allegiance to the Flag.

TAX ABATEMENT COMPLIANCE

Based on the information contained in Form CF-1 submitted to this body on May 13, 2024 by the property owner, ATJ Real Estate Holdings, LLC, and on other witness testimony, Mr. Jim Young moved that it be determined by this body that: (i) as of the annual assessment date of January 1, 2024, the property owner has not substantially complied with the Statement of Benefits approved under Resolution No. 2022-03-14; (ii) that the failure to substantially comply was not caused by factors beyond the control of the property owner; and (iii) that such a determination be made because of the taxpayer's failure to use the building for its stated purpose and its failure to hire any of its anticipated 60+ employees, as stated in the Statement of Benefits. Mr. Harold Gingerich seconded the motion and it carried unanimously.

Based on the failure by the property owner, Tri-State Hardwood Co., Inc., to submit a timely and/or complete deduction application including Form CF-1 on Compliance with the Statement of Benefits, Mr. Jim Young moved that it be determined by this body that: (i) as of the annual assessment date of January 1, 2024, the property owner has not substantially complied with the Statement of Benefits approved under its tax abatement adoption resolution; and (ii) that the failure to substantially comply was not caused by factors beyond the control of the property owner. Mr. Jeff Campos seconded the motion and it carried unanimously.

Based on the failure by the property owner, Dallas Lake Holding Co., LLC, to submit a timely and/or complete 2024 deduction application including Form CF-1 on Compliance with the Statement of Benefits, Mr. Jim Young moved that it be determined by this body that: (i) the property owner has not substantially complied with the Statement of Benefits approved under Resolution No. 2015-07-13A; and (ii) that the failure to substantially comply was not caused by factors beyond the control of the property owner. Mr. Steven McKowen seconded the motion and it carried with Mr. Jeff Campos opposing.

Mr. Jim Young moved that Resolution 2024-06-27 waiving the tax deduction application noncompliance of Dallas Lake Holding Co., LLC, as determined by this body, be approved since the property owner otherwise qualifies for the tax abatement deduction and has since submitted a complete and correct deduction application. I further move that the Auditor send a certified copy of this resolution to the taxpayer and the Department of Local Government Finance. Mr. Steven McKowen seconded the motion and it carried unanimously.

COUNTY OF LAGRANGE
RESOLUTION NO. 2024-06-27

A RESOLUTION RESOLVING NONCOMPLIANCE IN A TAXPAYER'S DEDUCTION APPLICATION
AND/OR STATEMENT OF BENEFITS COMPLIANCE FORM

WHEREAS, pursuant to Indiana Code ("IC") 6-1.1-12.1-2(f), a designating body may adopt a resolution establishing a deduction from the assessed valuation assessed upon real property within any area designated as an economic revitalization area;

WHEREAS, pursuant to IC 6-1.1-12.1-1 and 36-2-3-2, the LaGrange County Council ("Council") is the designating body for LaGrange County, Indiana ("County");

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WHEREAS, pursuant to Ind. Code (“IC”) 23-18, Dallas Lake Holding Co. LLC (“Taxpayer”) is an Indiana limited liability company;

WHEREAS, Taxpayer owns the real estate identified as Parcel 44-11-26-300-004.001-005 (“Real Estate”) in the tax records of LaGrange County, Indiana (“County”) and further described in Exhibit A of Council Resolution 2015-07-13A (“Abatement Resolution”), which is hereby incorporated into this resolution by reference;

WHEREAS, Dallas Lake Holding Co. LLC is the successor-in-interest to Paul and Ida Yoder, the real property owners named in the Abatement Resolution;

WHEREAS, pursuant to Council Resolution 2010-01-11, the Real Estate is located in the County’s economic revitalization area;

WHEREAS, pursuant to IC 6-1.1-12.1-3(c), the Abatement Resolution, and a Tax Abatement Agreement between the Council and the Company dated July 13, 2015, Taxpayer is entitled to seek a deduction from the assessed valuation (as stipulated, “Abatement”) if the Taxpayer complies with the Statement of Benefits Form (“SOB Form”);

WHEREAS, pursuant to the Abatement Resolution, the amount of the Abatement is \$825,000.00, as adjusted annually by the Abatement schedule and other applicable law;

WHEREAS, pursuant to IC 6-1.1-12.1-3(c) and the Abatement Resolution, Taxpayer is entitled to a deduction from the assessed valuation in the amount allowed by IC 6-1.1-12.1-2(i)(2) and the abatement schedule provided in the Abatement Resolution;

WHEREAS, pursuant to IC 6-1.1-12.1-5(a), in order to obtain the Abatement, Taxpayer must timely file each year with the Auditor a certified deduction application (“Application”), on forms prescribed by the department of local government finance (“DLGF”);

WHEREAS, pursuant to IC 6-1.1-12.1-5.1(b), the Application must contain information current as of the respective annual assessment date showing the extent to which Taxpayer has complied with the SOB Form (as stipulated, “CF-1 Form”);

WHEREAS, pursuant to IC 6-1.1-12.1-5(a)-(b), the Application must be filed before May 10 of each year in the Abatement schedule or thirty (30) days after the Assessor mailed notice of the addition to assessed valuation (“Form 11”), whichever is later;

WHEREAS, the Assessor mailed the Form 11 to the Taxpayer on April 25, 2024;

WHEREAS, pursuant to IC 6-1.1-12.1-5.9(b), within 45 days after receipt of the CF-1 Form, Council may determine whether Taxpayer has substantially complied with the SOB Form;

WHEREAS, on June 10, 2024, based on the then-failure by Taxpayer to submit a timely and complete CF-1 Form (“Noncompliance”), the Council determined that Taxpayer has not substantially complied with the SOB Form and that the failure to substantially comply was not caused by factors beyond its control;

WHEREAS, pursuant to IC 6-1.1-12.1-9.5(b), the Council may adopt a resolution to waive noncompliance with respect to a filing deadline or clerical error applicable to the Application if Taxpayer otherwise qualifies for the deduction and the noncompliance has been corrected; *and*

WHEREAS, a motion to adopt this resolution was substantively introduced and seconded by members of the Council constituting a legal quorum present at the Hearing.

NOW, THEREFORE, BE IT RESOLVED BY THE LAGRANGE COUNTY COUNCIL OF LAGRANGE COUNTY, INDIANA THAT:

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SECTION I – FINDINGS

- A. Recitals. The foregoing recitals, including all defined terms, are hereby incorporated into, and made a part of, this resolution and found to be true, accurate, and correct.
- B. Noncompliance. The Council hereby confirms its prior finding of Taxpayer Noncompliance for the failure to timely submit the Application with the Auditor.
- C. Correction. The Council hereby finds that on June 21, 2024 Taxpayer filed a complete Application with the Auditor.
- D. Qualification. The Council hereby finds that, apart from the Noncompliance, Taxpayer otherwise qualifies for the Abatement under the Abatement Resolution.

SECTION II – WAIVER

The Noncompliance is hereby waived.

SECTION III – MISCELLANEOUS

- A. References.
 - 1. Except where a specific version or edition is given, reference to another section of this resolution or to another law, document, fund, department, board, program, public servant, or public office, shall extend and apply to the same, as may be subsequently amended, revised, recodified, renamed, reappointed, or renumbered from time to time.
 - 2. Reference in this resolution to a law, document, fund, department, board, program, public servant, or public office, either generally or by title, without reference to another jurisdiction, shall be construed as though it were preceded or followed, as appropriate, by the words “(of) LaGrange County (Indiana).”
 - 3. Should a provision of this resolution require an act to be done which, by law, an agent or deputy may do instead of the principal, the requirement is satisfied by the performance of the act by an authorized agent or deputy.
- B. Judicial Review. This resolution is intended only to improve the internal management of the County. Notwithstanding anything in this resolution to the contrary, nothing in this resolution shall be construed to create any new legal duty, right, or benefit, whether substantive or procedural, enforceable against the County; nor to waive or diminish any protection that may be applicable to the County or any of its elected or appointed officials, employees, agents, or representatives under any applicable law providing governmental immunity, or any other rights, protections, immunities, defenses, or limitations on liability that the County or such related parties are provided by law.
- C. Conflicts. No part of this resolution shall be interpreted to conflict with any local, state, or federal laws, and all reasonable efforts should be made to harmonize the same.
- D. Severability. Should any section or part thereof of this resolution be declared by a court of competent jurisdiction to be invalid, the decision shall not affect the validity of this resolution as a whole, nor any other portion thereof, and for this purpose the provisions of this resolution are hereby declared to be severable.
- E. Promulgation. The Auditor is hereby authorized, empowered, and directed to take all action necessary or proper to authenticate, record, publish, promulgate, and/or otherwise make this resolution effective. Specifically, the Auditor shall send a certified copy of this resolution to the DLGF.
- F. Codification. As this resolution concerns a one-time quasi-judicial determination, the codifier of ordinances shall omit codification of this resolution.
- G. Effective Date. This resolution shall take effect immediately upon adoption.

Mr. Harold Gingerich made a motion to waive the requirement for second reading. Mr. Steven McKowen seconded the motion and it carried unanimously.

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Mr. Jim Young moved that it be determined by this body that property owners, Gro Alliance, LLC and West Point Woodworking, LLC, did not submit timely deduction applications for the year 2024, but that the lack of compliance was caused by some factors beyond the control of the property owners and that they have otherwise substantially complied with the Statement of Benefits approved under their respective tax abatement adoption resolutions. Mr. Steven McKowen seconded the motion and it carried unanimously.

Mr. Jim Young moved that: (i) this body schedule a hearing on August 12, 2024 at 9:00 at this same location to be conducted by this body for the purpose of further considering the compliance by (1) ATJ Real Estate Holdings, LLC; and (2) Tri-State Hardwood Co., Inc. with their respective statement of benefits and for taking further measures, up to and including adopting a resolution terminating the property owners' respective deductions; and (ii) the Vice President and Tax Abatement Committee Chair James Young be authorized, empowered, and directed to work with the County Attorney to send proper notice to the taxpayers regarding the hearing and to take all other action necessary or proper to prepare the smooth conduct of the hearing. Mr. Harold Gingerich seconded the motion and it carried unanimously.

ADJOURNMENT

There being nothing further to come before the Board at this time, Mr. Steven McKowen made a motion to adjourn and meet on any subsequent day necessary to carry on the business of the Board. Mr. Jim Young seconded the motion and it carried unanimously.



Jeffrey L. Brill



Jeffrey A. Campos



Harold D. Gingerich



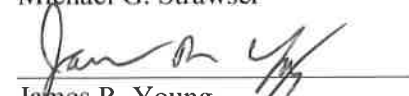
Steven E. McKowen

Absent

Ryan J. Riegsecker



Michael G. Strawser



James R. Young

ATTEST:



Kathryn Hopper
LaGrange County Auditor