

**AUGUST 12, 2024**

**REGULAR SESSION**

The LaGrange County Council met in Regular Session on Monday, August 12, 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, Mr. Mike Strawser brought the meeting to order and led the Pledge of Allegiance to the Flag.

**PUBLIC HEARING – ALLOCATING REVENUE TO PUBLIC SAFETY PURPOSES**

Mr. Mike Strawser opened the public hearing on proposed Resolution allowing for a distribution of Local Income Tax for public safety to be allocated to the LaGrange County Townships. Mrs. Melissa Eichelberger, Clearspring Township Trustee, spoke in favor of the funding to the Townships. There being no further comments from the public, Mr. Strawser closed the public hearing. The following Resolution was presented for consideration:

COUNTY OF LAGRANGE  
RESOLUTION NO. 2024-08-12 A

A RESOLUTION ALLOCATING REVENUE TO PUBLIC SAFETY PURPOSES PURSUANT TO INDIANA CODE 6-3.6-6-8

WHEREAS, pursuant to Indiana Code (“IC”) 6-3.6-6-1 and -2, an adopting body may impose a tax rate of up to 2.5% on the adjusted gross income of local taxpayers in the county served by the adopting body (as stipulated, “Expenditure Rate”);

WHEREAS, pursuant to IC 6-3.6-6-4, the adopting body must, by ordinance, determine how the additional revenue from the Expenditure Rate is to be allocated in subsequent years among the categories of (1) public safety, (2) economic development projects, and (3) certified shares;

WHEREAS, pursuant to IC 6-3.6-3-1(a)(2) and 36-2-3-2, the LaGrange County Council (“Council”), as the fiscal body of LaGrange County, Indiana (“County”), is the adopting body for the County;

WHEREAS, pursuant to County Ordinance 2017-03-13, the Council increased the Expenditure Rate from 1.25% to 1.5% and allocated 100% of the additional revenue generated from the increase to public safety uses;

WHEREAS, pursuant to IC 6-3.6-6-8(b), except as provided IC 6-3.6-6-8(c), the amount of the certified distribution that is allocated to public safety purposes must be allocated to the county and to each municipality in the county that is carrying out or providing at least one (1) public safety purpose (as stipulated, “-8(b) Distribution”);

WHEREAS, pursuant to IC 6-3.6-6-8(c), a fire department, volunteer fire department, or emergency medical services provider that provides fire protection or emergency medical services within the county and that is operated by or serves a township within the county may apply to the adopting body before July 1 for a distribution of the additional tax revenue generated from the Expenditure Rate to be made in the following calendar year (as stipulated, “-8(c) Distribution”);

WHEREAS, on August 14, 2023, the Council adopted Resolution 2023-08-14-A, which provided for the -8(b) Distribution and -8(c) Distribution to be made in the current calendar year;

WHEREAS, the Council has invited, without change, each of the townships located in the County (“Townships”) to apply for consideration of the -8(c) Distribution each year since 2017;

WHEREAS, except with respect to late applications in previous years, the Townships have applied, without change, for consideration of the -8(c) Distribution each year since 2017;

WHEREAS, no entity, other than the Townships, has ever applied for an -8(c) Distribution;

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WHEREAS, except as may be noted below, each of the Townships has applied for a portion of the -8(c) Distribution to the Auditor before July 1 of this year, and each such Township has thereby certified that it is either an eligible recipient for the -8(c) Distribution as a qualified service provider in accordance with IC 6-3.6-6-8(c) or else legally entitled to apply therefor on behalf of such an entity;

WHEREAS, neither Greenfield Township nor Newbury Township applied for the -8(c) Distribution to the Auditor before July 1 of this year;

WHEREAS, the formula for applying the next -8(c) Distribution is without change and substantively the same as has been used each year an -8(c) Distribution has been given since 2017;

WHEREAS, the amount of the -8(c) Distribution for the following calendar year is without change and has remained the same each year since 2020 when it was set at \$100,000.00;

WHEREAS, pursuant to IC 6-3.6-6-8(c), the Council must review the applications and may adopt a resolution to allow an applicant to receive a specified amount of the -8(c) Distribution;

WHEREAS, in accordance with IC 6-3.6-3-7.5, the Council has: (1) reviewed the applications from the Townships and other eligible entities; (2) held a public hearing on this resolution; (3) provided the public with notice of the date, time, and place of the public hearing in accordance with IC 5-3-1; (4) timely provided a copy of the notice to all taxing units in the County that are eligible for the -8(b) Distribution and the -8(c) Distribution; and (5) determined which applicants are entitled to receive a specified amount of the -8(c) Distribution;

WHEREAS, the County expects the Expenditure Rate to generate at least \$100,000.00 in revenue in this calendar year, which sum will be made available to eligible applicants as the overall -8(c) Distribution amount for the following calendar year; *and*

WHEREAS, in view of IC 6-3.6-3-3(f) and -7.5(e), with this resolution the Council has not made any fiscal decision to change its -8(b) Distribution or -8(c) Distribution amounts.

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

SECTION I – NAME

The name of this resolution is the “2024 LIT Public Safety Distribution Resolution.”

SECTION II – 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.

SECTION III – TOWNSHIPS

- A. Invitation to Apply. The Townships are hereby invited to continue to apply each year for a portion of the -8(c) Distribution so long as they remain eligible to receive the -8(c) Distribution in accordance with IC § 6-3.6-6-8(c).
- B. Eligibility. The Auditor, in consultation with the County Attorney’s office, shall determine the eligibility by law of each Township or other applicant for the annual -8(c) Distribution.
- C. Restriction. Each Township that accepts an -8(c) Distribution pursuant to this resolution shall use the money only for fire protection and/or emergency medical services.

SECTION IV – DISTRIBUTION TOTALS

- A. Default Total. The Council hereby sets the -8(c) Distribution total amount available for the Townships at One Hundred Thousand Dollars (\$100,000.00).

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- B. Adjustments. The -8(c) Distribution total identified in Subsection (A) shall be reduced by an amount equal to the amount each Township that is determined to be ineligible under IC 6-3.6-6-8(c) would have been entitled to receive under Section V of this resolution.
- C. Residue. The amount identified in Subsection (B) shall be added to the -8(b) Distribution.

SECTION V – IMPLEMENTATION

- A. Formula. The Council hereby adopts the following formula for the determining the specified amount of the -8(c) Distribution that each Township is entitled to receive:
  - 1. The -8(c) Distribution total identified in Subsection IV(A) of this resolution shall be divided into two equal halves:
    - a. The first half shall be allocated evenly among each of the Townships.
    - b. The second half shall be allocated proportionately among the Townships based on the most recent federal decennial census population data provided by the United States Census Bureau, less the population of any incorporated towns located respectively therein.
  - 2. An initial allocation shall be made to each Township in an amount equal to the sum of the amounts under Divisions 1(a) and 1(b) combined.
- B. Application. Applying the formula provided in Subsection (A) to the Townships, the Council finds as follows:
  - 1. Bloomfield Township would be entitled to a distribution in the amount of \$8,918.87;
  - 2. Clay Township would be entitled to a distribution in the amount of \$9,886.33;
  - 3. Clearspring Township would be entitled to a distribution in the amount of \$10,208.82;
  - 4. Eden Township would be entitled to a distribution in the amount of \$10,742.06;
  - 5. Greenfield Township would be entitled to a distribution in the amount of \$6,446.44;
  - 6. Johnson Township would be entitled to a distribution in the amount of \$8,968.37;
  - 7. Lima Township would be entitled to a distribution in the amount of \$7,883.50;
  - 8. Milford Township would be entitled to a distribution in the amount of \$8,658.61;
  - 9. Newbury Township would be entitled to a distribution in the amount of \$11,610.52;
  - 10. Springfield Township would be entitled to a distribution in the amount of \$6,183.36; *and*
  - 11. Van Buren Township would be entitled to a distribution in the amount of \$10,493.12.

- C. Approval. The projected -8(c) Distributions in the respective specified amounts provided in Subsection (B) are hereby approved subject to each Township's respective eligibility to receive an -8(c) Distribution, to be distributed in the following calendar year.
- D. Authorization. The Auditor and Treasurer are hereby authorized to take all action and sign all documents necessary to give effect to the -8(b) Distribution and -8(c) Distribution.

SECTION VI – 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.

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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 is directed as follows:
1. In accordance with IC 6-3.6-6-8(c), the Auditor shall provide via Gateway a copy of this resolution not more than fifteen (15) days after its adoption to the Indiana Department of Local Government Finance (“DLGF”).
  2. In accordance with IC 6-3.6-3-2(d) and DLGF memorandum dated March 2, 2023, the Auditor shall provide to DLGF via Gateway the notice of public hearing relating to this resolution and the result of all votes taken on this resolution not more than ten (10) days after its adoption.
  3. In accordance with IC 6-3.6-3-5(a), the Auditor shall record the result of all votes taken on this resolution and send a certified copy thereof via Gateway to the commissioner of DLGF and to the commissioner of the Indiana Department of Revenue not more than ten (10) days after the vote.
- F. **Codification.** As this resolution concerns a one-time distribution of funds, the codifier of ordinances may omit codification of this resolution.
- G. **Effective Date.** This resolution shall take effect immediately upon adoption or in accordance with IC 6-3.6-3-3, whichever is later.

Mr. Jim Young made a motion to approve the Resolution. Mr. Jeff Brill seconded the motion and it carried unanimously. Mr. Harold Gingerich made a motion to waive the requirement for second reading. Mr. Jeff Campos seconded the motion and it carried unanimously.

**WAGE RECOMMENDATION**

Mr. Jim Young reported that the Wage Committee met and is recommending a 4% pay increase across the board, with the exception of no increase for the school resource officers, a 4% pay increase to the Plan Administrator on regular wages, a 5% pay increase for the County Surveyor, and no new positions.

**ATJ REAL ESTATE HOLDING, LLC - TAX ABATEMENT**

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At 9:00 a.m. Mr. Tony Manns, County Attorney, opened the public hearing on the tax abatement of ATJ Real Estate Holding, LLC. The real estate was not used for its stated purpose, and they did not hire the employees that they stated they would hire. Mr. Anujeet Sahni, owner of ATJ Real Estate Holding, LLC spoke about the noncompliance issues. There being no further discussion, the public hearing was closed. The following Resolution was presented for consideration:

COUNTY OF LAGRANGE  
RESOLUTION NO. 2024-08-12 B

A RESOLUTION TERMINATING A TAXPAYER'S DEDUCTION FROM THE VALUATION ASSESSED UPON ITS REAL PROPERTY

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 valuation assessed upon real property ("Abatement") within any area in its jurisdiction 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");

WHEREAS, pursuant to IC 6-1.1-12.1-3(a), in order to be entitled for an Abatement, a property owner must provide a Statement of Benefits Form to the Council that shows the benefits that the County will receive in order to induce the Council to grant the Abatement ("SB-1 Form");

WHEREAS, pursuant to IC 6-1.1-12.1-3(c), a property owner is entitled to seek an Abatement if the Council finds that the contents of the SB-1 Form are reasonable;

WHEREAS, pursuant to IC 6-1.1-12.1-5.1(b), a property owner who has received an Abatement must file with the Auditor and the Council each year information showing the extent to which there has been compliance with the SB-1 Form (as stipulated, "CF-1 Form");

WHEREAS, pursuant to IC 6-1.1-12.1-5.9(b), the Council may determine whether the property owner has substantially complied with the SB-1 Form;

WHEREAS, ATJ Real Estate Holdings, LLC is a Michigan limited liability company ("Taxpayer");

WHEREAS, Taxpayer owns the real estate identified as Parcel 44-02-18-100-001.000-012 ("Real Estate") in the tax records of the County and as further described in Exhibit A of Council Resolution 2022-03-14 adopted on March 14, 2022 ("Abatement Resolution");

WHEREAS, pursuant to Council Resolution 2010-3-8a, the Real Estate is located in an economic revitalization area of the County;

WHEREAS, on its SB-1 Form, Taxpayer estimated that Taxpayer would provide at the Real Estate approximately 60+ employees with an average wage of \$45.00 per hour;

WHEREAS, pursuant to the Abatement Resolution, the Council found that the information contained on Taxpayer's SB-1 Form was reasonable and that Taxpayer was entitled to an Abatement;

WHEREAS, Taxpayer's 2024 CF-1 Form was timely submitted to the Auditor on May 13;

WHEREAS, contrary to the expectations created by Taxpayer's assertions in the SB-1 Form, the CF-1 Form indicated that Taxpayer does not employ any employees at the Real Estate;

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WHEREAS, at two public meetings on June 10, 2024 and June 27, 2024 (“Meetings”), the Council considered Taxpayer’s compliance with the SB-1 Form;

WHEREAS, at the Meetings, the Council determined that: (i) Taxpayer had not substantially complied with the SB-1 Form (“Noncompliance”); (ii) the Noncompliance was not caused by factors beyond the control of Taxpayer; and (iii) the reason for the determination of Noncompliance was because of Taxpayer’s failure to use the Real Estate for its stated purpose and Taxpayer’s failure to hire any of its anticipated 60+ employees, as stated in the SB-1 Form;

WHEREAS, at the Meetings, the Council set a hearing for August 12, 2024 (“Hearing”) to further consider the Noncompliance;

WHEREAS, on July 19, 2024, the Council sent Taxpayer due notice of the Hearing, the Noncompliance, and an explanation of the reasons for such determination by certified mail in accordance with IC 6-1.1-12.1-5.9(b);

WHEREAS, pursuant to IC 6-1.1-12.1-5.9(c), on the date specified in the notice, the Council must conduct the Hearing to further consider the finding of Noncompliance, which must be based on information presented at the Hearing by Taxpayer and other interested parties;

WHEREAS, pursuant to IC 6-1.1-12.1-5.9(c), if the Council determines that Taxpayer has not made reasonable efforts to substantially comply with the SB-1 Form and that the Noncompliance was not caused by factors beyond the Taxpayer’s control, the Council must adopt a resolution terminating Taxpayer’s Abatement (“Termination Resolution”);

WHEREAS, the Council held the Hearing as scheduled, and Taxpayer and all other interested parties were able to provide information regarding the initial finding of Noncompliance and whether the Noncompliance was caused by factors beyond the control of Taxpayer;

WHEREAS, if the Council adopts a Termination Resolution, Taxpayer will not receive the Abatement on the next installment of property taxes owed by Taxpayer nor to any subsequent installment of property taxes; *and*

WHEREAS, a motion to adopt this Termination Resolution was substantively introduced and seconded by members of the Council constituting a legal quorum present at a public meeting.

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

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. Confirmation. The Council hereby confirms its prior findings of Noncompliance with respect to the SB-1 Form for the reasons stated at the Meetings and that the Noncompliance was not caused by factors beyond the Taxpayer’s control.

SECTION II – TERMINATION

- A. Abatement. The Abatement is hereby terminated. Taxpayer shall receive no deduction for the Real Estate as a result of the Abatement on its 2024 or subsequent taxes.
- B. Effect.
  - 1. The Council’s Tax Abatement Committee Chair shall cause a certified copy of the Termination Resolution to be immediately mailed to the Taxpayer, and hand-delivered to the Auditor, and the Assessor.
  - 2. The Auditor shall remove the Abatement and shall notify the Treasurer of the termination of the Abatement.
  - 3. If the Treasurer has mailed the statement required by IC 6-1.1-22-8.1, the Treasurer shall immediately mail Taxpayer a revised statement that reflects the termination of the Abatement.

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SECTION III – MISCELLANEOUS

- A. References. 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).”
- B. 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.
- C. 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.
- D. Incorporated Materials. All documents referenced in this resolution are hereby incorporated by reference. Two (2) copies of all materials incorporated by reference herein shall be on file in the Office of the Auditor for public inspection.
- 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.
- 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. Jim Young made a motion to terminate the tax abatement for ATJ Real Estate Holding, LLC. Mr. Jeff Campos seconded the motion and upon roll call vote, the motion carried unanimously. Mr. Harold Gingerich made a waive the requirement for second reading. Mr. Steven McKowen seconded the motion and it carried unanimously.

**TRI-STATE HARDWOOD COMPANY INC. - TAX ABATEMENT**

Mr. Mike Strawser opened the public hearing on the tax abatement of Tri-State Hardwood Company Inc. The taxpayer has not made reasonable efforts to substantially comply with the SB-1 Form. There being no one present wishing to speak, the public hearing was closed.

The following Resolution was presented for consideration:

COUNTY OF LAGRANGE  
RESOLUTION NO. 2024-08-12 B

A RESOLUTION TERMINATING A TAXPAYER’S DEDUCTION FROM THE VALUATION ASSESSED UPON ITS REAL PROPERTY

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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 valuation assessed upon real property (“Abatement”) within any area in its jurisdiction 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”);

WHEREAS, pursuant to IC 6-1.1-12.1-4.5(c), an owner of new manufacturing equipment (“Equipment”) is entitled to a deduction from the assessed value of that equipment if that person’s Statement of Benefits Form (“SB-1 Form”) is approved;

WHEREAS, pursuant to IC 6-1.1-12.1-5.6(a), a property owner who has received an Abatement must file with the Auditor and the Council each year information showing the extent to which there has been compliance with the SB-1 Form (as stipulated, “CF-1 Form”);

WHEREAS, pursuant to IC 6-1.1-12.1-5.9(b), the Council may determine whether the property owner has substantially complied with the SB-1 Form;

WHEREAS, Tri-State Hardwood Company Inc. is an Indiana for-profit corporation (“Taxpayer”);

WHEREAS, Taxpayer owns the real estate identified as Parcel 44-09-32-200-003.000-013 (“Real Estate”) in the tax records of the County and as further described in Exhibit A of Council Resolution 2013-05-13B adopted on May 13, 2013 (“Abatement Resolution”);

WHEREAS, Taxpayer owns the Equipment identified as 44-113-10110-92 in the tax records of the County, which is located on the Real Estate;

WHEREAS, pursuant to Council Resolution 2010-3-8a, the Real Estate is located in an economic revitalization area of the County;

WHEREAS, at two public meetings on June 10, 2024 and June 27, 2024 (“Meetings”), the Council considered Taxpayer’s compliance with the SB-1 Form;

WHEREAS, at the Meetings, the Council determined that: (i) Taxpayer had not substantially complied with the SB-1 Form (“Noncompliance”); (ii) the Noncompliance was not caused by factors beyond the control of Taxpayer; and (iii) the reason for the determination of Noncompliance was because of Taxpayer’s failure to submit the CF-1 Form, based on which all inferences on the question of compliance were construed against Taxpayer;

WHEREAS, at the Meetings, the Council set a hearing for August 12, 2024 (“Hearing”) to further consider the Noncompliance;

WHEREAS, on July 19, 2024, the Council sent Taxpayer due notice of the Hearing, the Noncompliance, and an explanation of the reasons for such determination by certified mail in accordance with IC 6-1.1-12.1-5.9(b);

WHEREAS, pursuant to IC 6-1.1-12.1-5.9(c), on the date specified in the notice, the Council must conduct the Hearing to further consider the finding of Noncompliance, which must be based on information presented at the Hearing by Taxpayer and other interested parties;

WHEREAS, pursuant to IC 6-1.1-12.1-5.9(c), if the Council determines that Taxpayer has not made reasonable efforts to substantially comply with the SB-1 Form and that the Noncompliance was not caused by factors beyond the Taxpayer’s control, the Council must adopt a resolution terminating Taxpayer’s Abatement (“Termination Resolution”);



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WHEREAS, the Council held the Hearing as scheduled, and Taxpayer and all other interested parties were able to provide information regarding the initial finding of Noncompliance and whether the Noncompliance was caused by factors beyond the control of Taxpayer;

WHEREAS, if the Council adopts a Termination Resolution, Taxpayer will not receive the Abatement on the next installment of property taxes owed by Taxpayer nor to any subsequent installment of property taxes; *and*

WHEREAS, a motion to adopt this Termination Resolution was substantively introduced and seconded by members of the Council constituting a legal quorum present at a public meeting.

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

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. Confirmation. The Council hereby confirms its prior findings of Noncompliance with respect to the SB-1 Form for the reasons stated at the Meetings and that the Noncompliance was not caused by factors beyond the Taxpayer's control.

SECTION II – TERMINATION

- A. Abatement. The Abatement is hereby terminated. Taxpayer shall receive no deduction for the Real Estate as a result of the Abatement on its 2024 or subsequent taxes.
- B. Effect.
  - 1. The Council's Tax Abatement Committee Chair shall cause a certified copy of the Termination Resolution to be immediately mailed to the Taxpayer, and hand-delivered to the Auditor, and the Assessor.
  - 2. The Auditor shall remove the Abatement and shall notify the Treasurer of the termination of the Abatement.
  - 3. If the Treasurer has mailed the statement required by IC 6-1.1-22-8.1, the Treasurer shall immediately mail Taxpayer a revised statement that reflects the termination of the Abatement.

SECTION III – MISCELLANEOUS

- A. References. 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).”
- B. 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.
- C. 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.
- D. Incorporated Materials. All documents referenced in this resolution are hereby incorporated by reference. Two (2) copies of all materials incorporated by reference herein shall be on file in the Office of the Auditor for public inspection.
- 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.

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- 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. Steven McKowen made a motion to terminate the tax abatement for Tri-State Hardwood Company, LLC. Mr. Jeff Campos seconded the motion and it carried unanimously. Mr. Harold Gingerich made a waive the requirement for second reading. Mr. Jeff Campos seconded the motion and it carried unanimously.

**RESOLUTION OF THE COUNTY COUNCIL OF THE COUNTY OF LAGRANGE, INDIANA, AUTHORIZING THE SALE AND DISPOSAL OF REAL ESTATE BY THE COUNTY PURSUANT TO I.C. § 36-1-11-4.2**

Mr. Kurt Bachman, County Attorney, presented the following Resolution for consideration:

RESOLUTION NO. 2024-08-12 D

A RESOLUTION OF THE COUNTY COUNCIL OF THE COUNTY OF LAGRANGE, INDIANA, AUTHORIZING THE SALE AND DISPOSAL OF REAL ESTATE BY THE COUNTY PURSUANT TO I.C. § 36-1-11-4.2.

WHEREAS, the County of LaGrange, Indiana (the "County") owns certain real estate more commonly known as 107 W. Spring Street, LaGrange, Indiana 46761 and taxed as Parcel No. 44-07-19-300-001.031-002, and more particularly described and/or depicted on Exhibit "A" attached hereto and incorporated herein (the "Real Estate"); and

WHEREAS, pursuant to Indiana Code § 36-1-11-4.2 the County has caused the Real Estate to be appraised by two (2) appraisers professionally engaged in making appraisals or be trained as an appraiser and licensed as a broker under Indiana Code §25-34.1; and

WHEREAS, based upon the required appraisals, it has been determined that the appraised value of the Real Estate is in an amount of Fifty Thousand and 00/100 Dollars (\$50,000.00) or more; and

WHEREAS, pursuant to Indiana Code § 36-1-11-3, because the Real Estate has an appraised value of Fifty Thousand and 00/100 Dollars (\$50,000.00) or more, the County Council (the "Council") must approve of the sale of the Real Estate; and

WHEREAS, after considering this matter, the Council finds that the sale and disposal of the Real Estate is in the best interest of the County.

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

1. Pursuant to Indiana Code § 36-1-11-3, the Council approves of the sale and disposal of the Real Estate in the manner provided in Indiana Code § 36-1-11, for a price of not less than the average of the two (2) appraisals secured by the County.
2. 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 same. Should any section or part thereof of this Resolution be declared by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the Resolution as a whole, or any other portion thereof other than that portion so declared to be invalid, and for this purpose the provisions of this Resolution are hereby declared to be severable.

RESOLVED AND ADOPTED by the County Council of the County of LaGrange, Indiana, on the 12<sup>th</sup> day of August, 2024.

**AUGUST 12, 2024**

**REGULAR SESSION**

Mr. Jim Young made a motion to approve the Resolution. Mr. Jeff Campos seconded the motion and it carried unanimously. Mr. Harold Gingerich made a motion to waive the requirement for second reading. Mr. Jeff Campos seconded the motion and it carried unanimously.

**THE ARC OF LAGRANGE COUNTY – ARPA FUNDING REQUEST**

Mrs. Debra Seman, Chief Executive Officer of The ARC of LaGrange County, is requesting ARPA funds to use as a grant match for the purchase of a new wheelchair accessible vehicle and possibly funds to purchase one or two new vehicles, in the amount of \$73,068. Mr. Jeff Brill made a motion to approve the request. Mr. Harold Gingerich seconded the motion and it carried with Mr. Jeff Campos abstaining.

**WAGE RECOMMENDATION**

Mr. Kevin Myers, County Commissioner, reported that the Commissioners are recommending a 5% pay increase to all employees for 2025.

**2025 PROPOSED BUDGETS**

The following proposed 2025 budgets were presented to the Council:

Parks and Recreation, Parks Nonreverting – Dr. John Egli  
Superior Court, Probation, Jury Pay, Superior Court User Fees – Judge Lisa Bowen-Slaven  
ARC Opportunities – Debra Seman  
Commissioners, Cumulative Capital Development, Major Moves, Riverboat, Rainy Day Fund, Lambright  
Property, Rogers Trust, Duff Trust, 2025 Salary Recommendations, Gifts to Animal Shelter – Kevin Myers  
Engineer – Tharon Morgan  
Highway, Cumulative Bridge, Local Road & Street, Landfill – Aaron Fugate  
Circuit Court, Adult & Juvenile Probation, Home Detention, Jury Pay, Circuit Court User Fees – Judge Bill Walz  
Sheriff, Various Funds – Tracy Harker  
Emergency Management, Emergency Planning – Bill Morr  
Clerk, Election, Voter Registration, Clerk’s Records Perpetuation, Clerk’s IV-D – Kim Johnson  
Surveyor, Drainage Board, Section Corner Perpetuation – Zachary Holsinger  
Plan Commission – Robbie Miller  
Soil & Water Conservation District – Martin Franke  
Public Defender Board – Dr. Lynn Bowen  
Prosecutor; Prosecutor IV-D, Infraction Deferral, Pretrial Diversion, Prosecutor IV-D Incentive – Travis Glick  
Health, Local Health Maintenance, Immunization Donation – Dr. Alfredo Garcia  
Extension – Viviana Guzman, Jeff Burbrink  
Coroner – Kenneth Myers  
Veteran’s Service – Allen Connelly  
Maintenance – Gary Mast  
Assessor, Reassessment – Pat Monroe  
Information Technology – Marc Peterson  
GIS – Deb Naylor  
Recorder, Recorder’s Records Perpetuation, County Identification Security – Sheila Getz  
Treasurer – Connie Brower  
Council – Mike Strawser  
EDIT – Kathy Hopper  
Auditor, Non-Motor Vehicle, Ineligible Deduction Fund, Plat Book, User Fee – Kathy Hopper

**AMENDMENTS TO THE SALARY ORDINANCE**

**AUGUST 12, 2024**

**REGULAR SESSION**

The following Amendments to the Salary Ordinance were presented:

**AMENDMENTS TO THE SALARY ORDINANCE FOR 2024**

BE IT HEREBY ORDAINED THAT the following changes be made in the LaGrange County Salary Ordinance for the year 2024:

	<u>REQUESTED</u>
<u>1219 PARK AND RECREATION</u>	
1219-000-01-1020 Part Time Ranger	Up to \$24.00/ hour
1219-000-01-1021 Assistant Park Ranger, Part Time	Up to \$22.00/ hour

Effective 08/12/2024

Mr. Jeff Campos made a motion to approve the amendments, with no increase in 2025. Mr. Steven McKowen seconded the motion and it carried unanimously. Mr. Harold Gingerich made a motion to waive the requirement for second reading. Mr. Steven McKowen seconded the motion and it carried unanimously.

	<u>REQUESTED</u>
<u>8119 IMMUNIZATION &amp; VACCINE GRANT</u>	
8119-000-01-1005 Immunization Community Outreach Advocate	Up to \$22.00/ Hour Up to 20 hours/ Month
<ul style="list-style-type: none"><li>• Subject to grant funding and approval Effective 08/10/2024</li></ul>	

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

**REVIEW OF PROPERTY TAX LEVY LIMITS**

The County Council reviewed the 2025 estimated property tax levy limits and the estimated reductions due to circuit breakers for each taxing district in LaGrange County. Mr. Harold Gingerich made a motion that all taxing units stay within their maximum levy limits for the budget year 2025 as set by the Department of Local Government Finance. Mr. Steven McKowen seconded the motion and it carried unanimously.

**MAJOR MOVES GRANT REQUEST – WARRIOR YOUTH BASEBALL**

Warrior Youth Baseball is requesting \$300,000 of Major Moves funds to put lights in on both ball fields to help the growth of bringing new teams to the area for bigger tournaments. Mr. Harold Gingerich made a motion to approve the request. Mr. Jeff Brill seconded the motion and it carried with Mr. Jim Young voting no.

**MAJOR MOVES GRANT REQUEST – TOWN OF TOPEKA**

The Town of Topeka is requesting \$264,476 of Major Moves funds to convert the infield softball diamonds to turf playing surfaces. Mr. Harold Gingerich made a motion to approve the request. Mr. Jeff Brill seconded the motion and it carried with Mr. Jim Young voting no.

**2025 COUNCIL MEETINGS**

Mr. Jim Young made a motion to approve the 2025 Council meeting schedule. Mr. Jeff Brill seconded the motion and it carried unanimously.

**AUGUST 12, 2024**

**REGULAR SESSION**

**PLAN COMMISSION PETTY CASH**

Mrs. Kathy Hopper, County Auditor, explained that the Plan Commission, would like establish a petty cash fund of \$50.00 to be used for mailing certified mailing as needed. Mr. Steven McKowen made a motion to approve the request. Mr. Jeff Campos seconded the motion and it carried unanimously.

**NORTHERN INDIANA PUBLIC SERVICE COMPANY – GAS SERVICE EXTENSION**

On July 17, 2024 an agreement was signed between Northern Indiana Public Service Company (NIPSCO) and LaGrange Court House for the extension of facilities to supply gas service. The agreement will allow NIPSCO to extend its gas facilities to 105 N. Detroit Street, 105 N. High Street, and 114 W. Michigan Street in LaGrange, Indiana. The cost of the service is \$245,885. Mr. Jim Young made a motion to table the matter at this time. Mr. Steven McKowen seconded the motion and it carried unanimously.

**LEGAL CLAIMS**

Mr. Harold Gingerich presented the June 2024 legal claims in the amount of \$32,868 from Beers Mallers. Mr. Jim Young made a motion to approve. Mr. Harold Gingerich seconded the motion and it carried unanimously.

**ADDITIONAL APPROPRIATIONS**

Mr. Mike Strawser presented the following Ordinance of Additional Appropriations:

**ORDINANCE OF ADDITIONAL APPROPRIATIONS**

WHEREAS, it has been determined that it is now necessary to appropriate more money than was appropriated in the annual budget, now THEREFORE:

Sec 1: Be it ordained by the LaGrange County Council, LaGrange, Indiana, that for the following additional sums of money are hereby appropriated and ordered set apart out of the several funds herein named for the purposes herein specified, subject to the laws governing the same.

	<u>REQUESTED</u>
<u>MOTOR VEHICLE HIGHWAY- RESTRICTED</u>	
1173-000-02-2033 Stone, Gravel, and Other Aggregate	\$180,000.00
<u>MOTOR VEHICLE HIGHWAY</u>	
1176-003-03-3032 Equipment Insurance	\$4,000.00
1176-003-03-3033 Workman’s Compensation	\$10,000.00
<u>RECORDER’S PERPETUATION</u>	
1189-000-03-3300 Tapestry & Laredo	11,194.00
1189-000-03-3003 Legal Fees	4,240.50
<u>AMERICAN RECOVERY PLAN</u>	
8950-000-03-3104 CVB/EDC Heritage Trail	33,000.00
8950-000-04-4020 Equipment	64,569.89
<u>9165 COMMUNITY CROSSING GRANT 2024</u>	
9165-000-04-4013 CR 1150/1175 E	\$977,169.00

**AUGUST 12, 2024**

**REGULAR SESSION**

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

**RESOLUTION TO TRANSFER FUNDS**

Mr. Mike Strawser read the following Resolution to Transfer Funds:

**RESOLUTION TO TRANSFER FUNDS**

	<u>DECREASE</u>	<u>INCREASE</u>
<u>COUNTY GENERAL - SURVEYOR</u>		
1000-006-02-2010 Office Supplies	352.92	
1000-006-04-4010 Equipment		352.92
<u>COUNTY GENERAL- PURDUE EXTENSION</u>		
1000-023-03-3012 Travel/ Mileage	213.57	
1000-023-01-1510 Extra Hours/ Overtime line		213.57
<u>COUNTY GENERAL- E911</u>		
1000-038-01-1002 Dispatch Supervisor	12,000.00	
1000-038-01-1510 Extra Hours / OT		12,000.00
<u>LIT – ECONOMIC DEVELOPMENT</u>		
1112-000-04-4900 Capital improvement Projects	7,053.36	
1112-000-04-4024 Courthouse Remodel & Repairs		7,053.36
<u>MOTOR VEHICLE HIGHWAY</u>		
1176-002-02-2033 Stone, Gravel & Other Aggregate	380,000.00	
1176-002-02-2035 Bituminous	1,340,000.00	
<u>MOTOR VEHICLE HIGHWAY – RESTRICTED</u>		
1173-000-02-2033 Stone, Gravel & Other Aggregate		380,000.00
1176-000-02-2035 Bituminous		1,340,000.00
<u>PARK AND RECREATION</u>		
1219-000-02-2035 Repairs Building & Equip	159.99	
1219-000-04-4065 Dallas Lake Lodge Improvements		159.99
1219-000-01-1006 Event Planner	1,000.00	
1219-000-01-1030 Seasonal Staff		1,000.00
<u>SUPP JUVENILE PROBATION</u>		
2152-000-03-3016 Community Service Director	15,000.00	
2152-000-01-1001 Probation Supervision of Juv CSW		12,500.00
2152-000-01-1520 FICA		800.00
2152-000-01-1521 PERF		1,500.00
2152-000-01-1525 Medicare		200.00
<u>SELF INSURANCE</u>		
4701-000-05-5001 Monthly Distribution Claims Funding Request	113,675.46	
<u>SELF INSURANCE CLEARING</u>		
4702-000-03-3001 Health Insurance Claims		113,675.46

**AUGUST 12, 2024**

**REGULAR SESSION**

SELF INSURANCE

4701-000-05-5001 Monthly Distribution Claims Funding Request 163,701.92

SELF INSURANCE CLEARING

4702-000-03-3001 Health Insurance Claims 163,701.92

SUMMER DAY CAMP PROGRAM

4906-000-01-1002 Recreation Director 200.00

4906-000-01-1005 Assistant 200.00

AMERICAN RECOVERY PLAN

8950-000-04-4035 Highway Radios 14,987.04

8950-000-04-4029 Jail Storage Building 20,190.15

8950-000-04-4023 IT Projects 664.84

8950-000-04-4020 Equipment 35,842.03

8950-000-04-4020 Equipment 73,068.00

8950-000-04-4037 ARC – Van purchase/van grant match 73,068.00

8950-000-04-4020 Equipment 12,938.93

8950-000-03-9093 Federal Audit Cost 12,938.93

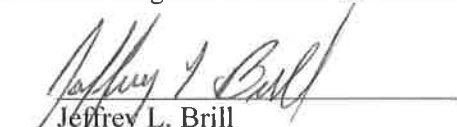
Mr. Jim Young made a motion to approve the Resolution. Mr. Harold Gingerich seconded the motion and it carried unanimously.

MINUTES

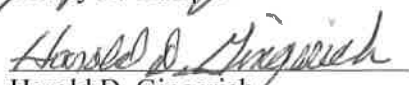
Mr. Harold Gingerich made a motion to approve the July 8, 2024 regular session minutes. Mr. Steven McKowen seconded the motion and it carried unanimously.

ADJOURNMENT

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

  
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Jeffrey L. Brill

  
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Jeffrey A. Campos

  
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Harold D. Gingerich

  
\_\_\_\_\_  
Steven E. McKowen

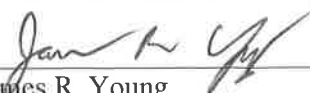
  
\_\_\_\_\_  
Ryan J. Riegsecker

  
\_\_\_\_\_  
Mark L. Young


AUGUST 12, 2024

REGULAR SESSION

Michael G. Strawser

  
James R. Young

ATTEST:

  
Kathryn Hopper  
LaGrange County Auditor