Pulaski County Resolution No. 2021-15 / 2022-01

THE COUNTY COUNCIL OF PULASKI COUNTY, INDIANA

A CONFIRMATORY RESOLUTION FOR THE ESTABLISHMENT OF AN ECONOMIC REVITALIZATION AREA AND THE GRANTING OF ASSESSED-VALUE DEDUCTION FOR THE

MAMMOTH SOLAR PROJECT

WHEREAS, pursuant to Indiana Code (I.C.) 6-1.1-12.1, the County Council of Pulaski County, Indiana (the "Council"), did, on 9 August 2021, by adopting Pulaski County Resolution #2021-09 (the "Preliminary Resolution"), preliminarily designate parcels described in Exhibit A, located at locations within Pulaski County described by the maps included as Exhibit B, and comprising approximately 9,205.33 acres (the "Area"), as an Economic Revitalization Area for a period of 40 years, upon a request from Starke Solar, LLC, a/k/a Mammoth Solar (the "Applicant"), for the purpose of achieving a deduction to assessed valuation (property-tax abatement) in connection with redevelopment activity and the installation of new manufacturing equipment (all as defined in I.C. 6-1.1-12.1-1 and permitted under I.C. 6-1.1-12.1-3 and I.C. 6-1.1-12-4.5) occurring on the affected properties;

WHEREAS the Applicant has advised the Council it intends to construct a solar-energy generation facility, which will consist of approximately nine hundred (900) megawatts of new nameplate capacity and involve significant investment in real property redevelopment or rehabilitation and new manufacturing equipment (the "Equipment") in the Area;

WHEREAS the Applicant submitted to the Council a Form SB-1/UD, Statement of Benefits, attached as Exhibit C, in connection with the Project (the "Statement"), and provided all information and documentation necessary for the Council to make an informed decision; and

WHEREAS such redevelopment activities and such manufacturing equipment, as described above, are limited strictly to investments made for the purpose of generating electricity from solar energy for the public grid and to activities and equipment in direct support of such efforts, or to other purposes related thereto and fully compliant with the Pulaski County Unified Development Ordinance, as amended, and any actions taken by the Pulaski County Advisory Plan Commission or Pulaski County Board of Zoning Appeals in their efforts to enforce and to interpret aforesaid ordinance;

WHEREAS the Applicant has requested a 100-percent, twenty-year enhanced property-tax abatement for eligible utility-distributable solar-energy-manufacturing equipment pursuant to $\it I.C.$ 6-1.1-12.1-18, as set forth in the Statement, and as outlined in Exhibit D, a deduction phase-in schedule, which are attached hereto and made a part of this resolution;

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 the Applicant'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 Applicant's investment under the Project (collectively, the "Deduction Schedule Factors");

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;

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;

WHEREAS in compliance with IC 6-1.1-12.1-2.5, on Monday, 13 December 2021, 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;

WHEREAS the Council has received and considered evidence concerning the designation of an Economic Revitalization Area and this application for tax abatement, 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 BE IT FOUND, DETERMINED, AND RESOLVED BY THE COUNCIL THAT:

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BY

THE COUNTY COUNCIL OF PULASKI COUNTY, INDIANA

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- 1. the Area is within the County and the Area has become 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 which have impaired values and prevented a normal development of property and use of property;
- 2. the aforesaid parcels, described in Exhibit A and located at locations within Pulaski County described by the maps included as Exhibit B, are designated an Economic Revitalization Area for a period of 40 years commencing this day, confirming the prior resolution;
- 3. this Economic Revitalization Area allows abatement of property taxes attributable to redevelopment or rehabilitation activities and the installation of new manufacturing equipment, all as defined in I.C. 6-1.1-12.1-1 and permitted under I.C. 6-1.1-12.1-3 and I.C. 6-1.1-12-4.5;
- 4. such redevelopment or rehabilitation activities and such manufacturing equipment as described in part 3, above, are limited strictly to investments made for the purpose of generating electricity from solar energy for the public grid and to activities and equipment in direct support of such efforts, or to other purposes related thereto and fully compliant with the Pulaski County Unified Development Ordinance, as amended, and any actions taken by the Pulaski County Advisory Plan Commission or Pulaski County Board of Zoning Appeals in their efforts to enforce and to interpret aforesaid ordinance;
 - 5. based on the information in the Statement of Benefits describing the Project:
 - (a) the estimate of the cost of the Equipment is reasonable for equipment of that type;
 - (b) the estimate of the number of individuals who will be employed or whose employment will be retained can be reasonably expected to result from the installation of the Equipment;
 - (c) the estimate of the annual salaries of those individuals who will be employed or whose employment will be retained can be reasonably expected to result from the installation of the Equipment;
 - (d) the other benefits about which information was requested are benefits that can be reasonably expected to result from the proposed installation of the Equipment;
 - (e) the totality of benefits is sufficient to justify the granting of personal property tax deductions to the Applicant pursuant to IC 6-1.1-12-4.5;
- 6. based on the information in the Statement and the foregoing findings, the Council, pursuant to *IC* 6-1.1-12.1-4.5 and *IC* 6-1.1-12.1-18, hereby approves and allows State-assessed distributable and locally assessed personal property tax deductions for the Equipment by the Applicant with respect to the Project, and based on the Statements, the foregoing findings, and the Deduction Schedule Factors, pursuant to *IC* 6-1.1-12.1-17, that such personal property deductions shall be provided in accordance with the schedule set forth as Exhibit D hereto;
- 7. notwithstanding anything contained herein to the contrary, the granting of the tax deductions described herein is conditioned on and subject to the terms set forth in the Agreement for Economic Development Agreement (the "Agreement"), between the Applicant and the County, presented on the date hereof. The President of the Council is authorized to execute the Agreement, in the name and on behalf of the County, and the Auditor of the County is hereby authorized to attest the execution of such agreement,

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BY

THE COUNTY COUNCIL OF PULASKI COUNTY, INDIANA

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with such changes and modifications as such persons deem necessary or appropriate to effectuate this Resolution, said persons' execution thereof to be conclusive evidence of the approval of such changes;

- 8. having made its findings in the affirmative, the Council approves the aforesaid tax abatement and confirms the Preliminary Resolution;
- 9. pursuant to Pulaski County Resolution #2021-06, which is attached hereto as Exhibit E and made a part of this resolution, Provisions 1a, 1b, 2a, 2b, and 3 of Pulaski County Resolution #2021-06 are incorporated into the aforesaid tax-abatement approval as part of the "Other limitations or conditions" permitted by Line G of the second page of Exhibit C, Form SB-1/UD, and the Applicant, shall sign an instrument agreeing to these provisions as required by aforesaid Provision 3 in order for this resolution to be in effect;
- 10. the estimated dates of construction outlined in Section 2 of the first page of Exhibit C, Form SB-1/UD, and the assessment and payment years outlined in Exhibit D are subject to change without penalty to Starke Solar, LLC, a/k/a Mammoth Solar, and/or any successor in such instance when the delay is attributable to legal proceedings concerning any challenges to the Pulaski County Board of Zoning Appeals' granting of a special exception to the Applicant, for the purposes of developing this project in an A-1, Agricultural, zoning district;
 - 11. a copy of this resolution shall be filed with the County Assessor; and
 - 12. this Resolution shall be in full force and effect from and after its adoption.

PASSED AND ADOPTED by the Council this tenth day of January 2022, by a vote of ______ Yeas and _____ Nay.

County Council of Pulaski County, Indiana By:

Kenneth R. Boswell

President

Attact.

Laura Wheeler

Pulaski County Auditor

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Res \$2021-15/2022-01, Exhibit A, page 1

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LPARKS, MONTICELLO, MATERIES LANCE	EMAN, LARRY E. TRUSTEE OF REVOCASILE TRUST I LEUAN, AMELIA. I RUSTEE OF REVOCASILE TRUST UPE ESTATES TO NO 12 INT. EA. TRUSTEE OF REVOCASILE TRUST I LEUAN, AMELIA. TRUSTEE OF REVOCASILE TRUST I LEUAN, COUTTO, A MATHY A. NO. 10 INT. LEUAN, COURTS E. A VALERIE J. UND 10 INT.	308 E TERRACE DAY CT, MONTICELLOJN 47960	700 W 300, WRAJALC IN 46996 7750 W 300, WRAMAC IN 46996 7752 W 4005, WRAMAC IN 46996 4705 W 4005 FRANCESVILLE IN 4794	66-06-27-209-010,000-019 66-06-27-409-010,002-029 96-06-36-06-02-029 96-06-06-06-00-029	1 40.00 009-0000-00 HE SWI SEE, 27 405 STOUT HODGE (649) 40.00 009-00010-00 ST 2E SE & S.2.5W SE SEC, 27 404 STOUT HODGE (649) 311.00 009-00026-00 PT W.2 SEC 04-0114 STOUT HODGE (649) 8UDD-PSHER (636)	
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September Sept	EMAY, LARTY E. TRUSTEE OF REVOCASILE TRUST A LEDAM, AMELIAL TRUSTEE OF REVOCASILE TRUST LIFE ESTATES TO NO 16 INT. EA. NO 17 INT. EA. NO 18	JOS E TERRACE BAY CT, NONTICELLO, IN 47960 JOS E TERRACE BAY CT, NONTICELLO, IN 47960 4 L FARMS, MONTICELLO, IN 47960 12049 W 600 S, FRANCESVILLE IN 47946	700 W 30, WREALAC IN 4696 17752 W 400 SAN 4696 17752 W 4005, VIDAMAG IN 4696 400 S 87 39, FRANCESVILLE IN 4794 400 S 87 300 WINAMAGEN 46996	#6-02-7-030-018-02-029 *6-02-7-030-018-02-029 *6-02-7-030-018-02-029 *6-02-7-030-018-02-029 *6-02-7-030-018-02-029 \$ 16-02-7-030-028-020-029 -66-11-02-100-033-020-029 -66-11-02-100-033-020-029 -66-11-02-100-033-020-029 -66-11-02-038-038-020-029 -66-11-02-038-038-020-029 -66-11-02-038-038-020-029 -66-11-038-038-038-020-029 -66-11-038-038-038-038-029 -66-11-038-038-038-038-029 -66-11-038-038-038-038-038-038-038-038-038-038	C.00 000-0000-00 NE SW SEL 71 (ALSTOUT HODGE (649)	
\$50.5 TOOK WARKLUCEN 4599	EMAN, LARRY E. TRUSTEE OF REVOCABLE TRUST & LEMM, MANUELA J. TRUSTEE OF REVOCABLE TRUST LIFE ESTATES TIC MOD IS, IMT. EA. NO IS, IMT. EA. LOWIN, LARRY E. TRUSTEE OF REVOCABLE TRUST IN ELEMM, MALEJA J. TRUSTEE OF REVOCABLE TRUST LIFE ESTATES TIC MOD AND THE STATES TIC MOD AND RETWEEN DISSIPLIES J. TIC WOO AND RETWEEN DISSIPLIES AND THE STATES TIC MOD AND RETWEEN STATES TIC MOD AND RETWEEN THE STATES TIC MOD AND THE STATES TIC MOD THE STATES TIC MOD AND THE STATES TIC MOD THE STATES T	JOS E TERRACE BAY CT, MONTICELLO, M 47960 JOS E TERRACE BAY CT, MONTICELLO, M 47960 4 L FARMS, MONTICELLO, M 47960 12049 W 600 S, FRANCESVILLE M 47949	700 W 30, WREALAC IN 4696 17752 W 400 SAN 4696 17752 W 4005, VIDAMAG IN 4696 400 S 87 39, FRANCESVILLE IN 4794 400 S 87 300 WINAMAGEN 46996	#6-02-7-030-018-02-029 *6-02-7-030-018-02-029 *6-02-7-030-018-02-029 *6-02-7-030-018-02-029 *6-02-7-030-018-02-029 \$ 16-02-7-030-028-020-029 -66-11-02-100-033-020-029 -66-11-02-100-033-020-029 -66-11-02-100-033-020-029 -66-11-02-038-038-020-029 -66-11-02-038-038-020-029 -66-11-02-038-038-020-029 -66-11-038-038-038-020-029 -66-11-038-038-038-038-029 -66-11-038-038-038-038-029 -66-11-038-038-038-038-038-038-038-038-038-038	4300 000-00000 NE SW SEE_37403 TOUT HODGE (649) 4300 000-00076-03 ES SE E & S.S.S.W SEE_37404 STOUT HODGE (649) 311.00 000-00026-00 PT W 2 SEE 3 JA STOUT HODGE (647) BUDD-PSHER (836) 169 41 000-00026-00 PT SE SEE 33 159 418 STOUT HODGE (649) 82.00 000-00028-01 ES SW SEE, 33 834 STOUT HODGE (649) 112.79 000-00028-01 ES SW SEE, 33 834 STOUT HODGE (649) 112.79 000-00028-01 ES SW SEE, 33 835 STOUT HODGE (649) 54.14 000-00028-01 PT ES NW FRAC SEC 4 SH 1384 STOUT HODGE (649) 55.14 000-00028-01 PT ES SEE 33 834 STOUT HODGE (649) 56.14 000-00028-01 PT ES SEE 3 834 STOUT HODGE (649) 56.14 000-00028-01 PT ES SEE 3 834 STOUT HODGE (649) 56.14 000-00028-01 PT ES SEE 3 834 STOUT HODGE (649) 56.00 000-00028-01 PT ES SEE 3 834 STOUT HODGE (649) 56.00 000-00028-01 PT ES SEE 3 845 STOUT HODGE (649) 56.00 000-00028-01 PT ES SEE 3 845 STOUT HODGE (649) 56.00 000-00028-01 PT ES SEE 3 845 STOUT HODGE (649)	
940.5 TOTAL VARIANCE AL (2007 65-11-10-100-201 000-002) 0 641002-000527-00 PT W2 NE SEC 10 GAA	EMAY, LARTY E. TRUSTEE OF REVOCABLE TRUST I LEMAN, AMELIAL, TRUSTEE OF REVOCABLE TRUST LIFE ESTATES TO 10 JS INT. EA. NO JS INT. EA. LOWAL MARY E., TRUSTEE OF REVOCABLE TRUST LIFE ESTATES TO 10 LOWAL MARY E., TRUSTEE OF REVOCABLE TRUST LIFE ESTATES TO 10 LOWAL DESTATES TO 10 LOWA	JOS E TERRACE BAY CT, MONTICELLO, M 47960 JOS E TERRACE BAY CT, MONTICELLO, M 47960 4 L FARMS, MONTICELLO, M 47960 12049 W 600 S, FRANCESVILLE M 47949	TOW YOU, WHALAGE IN 46996 1752 W-402S, VIDNAMAC IN 4696 1752 W-402S, VIDNAMAC IN 4696 400 S SR 39, FRANCESVALE IN 4794 500 S TOON, WINAMAC IN 4699 500 S TOON, WINAMAC IN 4699 1700 W 500S, WINAMAC IN 4699 1700 W 500S, WINAMAC IN 4699 1700 W 500S, WINAMAC IN 4699	#60-02/309-018-02-009 #60-02/309-018-02-009 #60-02/309-018-02-009 #60-02/309-018-02-009 #60-02/309-018-02-009 #60-02/309-018-02-009 #60-02/309-018-02-009 #60-02/309-018-02-009 #60-02/309-018-02-009 #60-02/309-018-009-02 #60-02/309-018-009-02 #60-02/309-018-009-02 #60-02/309-018-009-02 #60-02/309-018-009-02 #60-02/309-018-009-02 #60-02/309-018-009-02	0.00 000-000000 NE SW SEE. 27 403 TOUT HODGE (649) 0.00 000-0002400 NE SW SEE. 27 403 TOUT HODGE (649) 0.00 000-0002400 PT SE SE 6 8.55 5W SE SEC. 27 404 STOUT HODGE (649) 0.00 000-0002400 PT SE SEC 33 134 STOUT HODGE (649) EUDD-PISHER (536) 159 41 000-0002400 PT SE SEC 33 139 4TA STOUT HODGE (649) 0.00 000-0002400 PT SE SEC 33 139 ATA STOUT HODGE (649) 0.00 000-0002400 PT SE SEC 33 130 STOUT HODGE (649) 0.00 000-0002400 PT SE SEC 340 STOUT HODGE (649) 0.00 000-0002400 PT SE SEC 340 STOUT HODGE (649) 0.00 000-0004500 PT SE SEC 340 STOUT HODGE (649) 0.00 000-0004500 PT SE SEC 340 STOUT HODGE (649) 0.00 000-0004500 PT SE SEC 340 STOUT HODGE (649) 0.00 000-0004500 PT SE SEC 340 STOUT HODGE (649) 0.00 000-0004500 PT SE SEC 340 STOUT HODGE (649) 0.00 000-0004500 PT SE SEC 340 STOUT HODGE (649) 0.00 000-0004500 PT SE SEC 340 STOUT HODGE (649) 0.00 000-0004500 PT SE SEC 340 STOUT HODGE (649) 0.00 000-0004500 PT SE SEC 340 STOUT HODGE (649) 0.00 000-0004500 PT SE SEC 340 STOUT HODGE (649) 0.00 000-0004500 PT SE SEC 340 STOUT HODGE (649) 0.00 000-0004500 PT SE SEC 340 STOUT HODGE (649) 0.00 000-0004500 PT SE SEC 340 STOUT HODGE (649) 0.00 000-0004500 PT SE SEC 340 STOUT HODGE (649) 0.00 000-0004500 PT SE SEC 340 STOUT HODGE (649) 0.00 000-0004500 PT SE SEC 340 STOUT HODGE (649) 0.00 000-0004500 PT SE SEC 340 STOUT HODGE (649) 0.00 000-0004500 PT SE SEC 340 STOUT HODGE (649) 0.00 000-0004500 PT SE SEC 340 STOUT HODGE (649)	
	EMAY, LARTY E. TRUSTEE OF REVOCABLE TRUST I LEMAN, AMELIAL, TRUSTEE OF REVOCABLE TRUST LIFE ESTATES TO 10 JS INT. EA. NO JS INT. EA. LOWAL MARY E., TRUSTEE OF REVOCABLE TRUST LIFE ESTATES TO 10 LOWAL MARY E., TRUSTEE OF REVOCABLE TRUST LIFE ESTATES TO 10 LOWAL DESTATES TO 10 LOWA	100 E TERRACE BAY CT, MONTICELLO, IN 47960 1004 E TERRACE BAY CT, MONTICELLO, IN 47960 4 L FARMS, MONTICELLO, IN 47960 112049 W 600 S, FRANCESVILLE IN 47949	700 W 30, WREALAC IN 4696 1752 W 400 SS WARAAC IN 4696 400 SS R 39, FRANCESVILLE IN 4794 500 SS R 39, FRANCESVILLE IN	#6-02/30/04/05/02/05 #6-02/34/04/05/05/05/05/05/05/05/05/05/05/05/05/05/	C.00 000-0000-0 NE SW SET_3 VELSTOUT HODGE (649) 40,00 000-00024-00 NE SW SET_37 VELSTOUT HODGE (649) 311,00 000-00024-00 PT W2 SET 34 3114 STOUT HODGE (649) BUDD-PSHER (636) 169 41,000-00024-00 PT SE SEC 33 159 414 STOUT HODGE (649) 82,00 0004-00024-00 PT SE SEC 33 159 414 STOUT HODGE (649) 112,70 000-00045-00 NE FRAC SEC, 43 1324 STOUT HODGE (649) 112,70 000-00045-00 NE FRAC SEC, 43 1324 STOUT HODGE (649) 52,14 000-00045-00 NE FRAC SEC, 43 1324 STOUT HODGE (649) 52,14 000-00045-00 NE FRAC SEC, 45 1324 STOUT HODGE (649) 52,10 000-00045-00 NE SEC, 52 30 STOUT HODGE (649) 52,10 000-00045-00 NE SEC, 52 30 STOUT HODGE (649) 52,00 000-00045-00 NE SEC, 52 30 STOUT HODGE (649) 52,00 000-00045-00 NE SEC, 52 30 STOUT HODGE (649) 52,00 000-00045-00 NE SEC, 52 30 STOUT HODGE (649) 52,00 000-00045-00 NE SEC, 52 30 STOUT HODGE (649) 52,00 000-00045-00 NE SEC, 52 30 STOUT HODGE (649) 52,00 000-00045-00 NE SEC, 52 30 STOUT HODGE (649) 52,00 000-00045-00 NE SEC, 52 30 STOUT HODGE (649) 52,00 000-00045-00 NE SEC, 52 30 STOUT HODGE (649) 52,00 000-00045-00 NE SEC, 52 30 STOUT HODGE (649) 52,00 000-00045-00 NE SEC, 52 30 STOUT HODGE (649) 52,00 000-00045-00 NE SEC, 52 30 STOUT HODGE (649) 52,00 000-00045-00 NE SEC, 52 30 STOUT HODGE (649) 52,00 000-00045-00 NE SEC, 52 30 STOUT HODGE (649) 52,00 000-00045-00 NE SEC, 50 STOUT HODGE (649)	

Table 2.0 - Land Particle 4332-2558-9952 will

2021-15/2022-01 Ex A, p2

Are (Landowner) [WELKER AG PROPERTIES LLC, LIND LO INT; WELKER, GERALD. WELKER GESTRING.	Owner Address	Property Address		
WELKER GERTRUDE C. LIFE ESTATE	3425 5 700 W, WEXALEAT 3N 46996	550 E 700W, WINAMAC IN 45966	65-1 1-11-200-001-000-002	
Course ous		:550 5 700W, WINAMAC, IN 46996 :550 5 700W, WINAMAC, IN 46996	(86-11-11-300-008,000-002 (66-11-11-300-008,000-002	1.71.072.0003a.00.07.am. Guiden

SOUTH SUB-TOTAL (2020)

1,567,23 AC

Table 1.0 - Land Parcels 4532-1588-9951 w.2

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Landowner BOPE, PERRY W., TRUSTEE	Township	P Stry Tradicos	PIN	Λαμοο	to the same
DOI L, FERRI W., INUSIEE		800 N & 200W		Acreage	Legal Description
BOPE, DENNIS L. & MARGAARITA,	Franklin	WINAMAC,IN 46996	66-02-04-500-001.000-005	287.78	005-00027-00 PT N.2 SEC. 4 287.78A BOGUS (690)
H&W BOPE, DENNIS & MARGARITA	Franklin	800 N WINAMAC,IN 46996 800 N 300 W	66-02-04-500-013.001-005	20	005-01016-00 PT PT N.2 SEC. 4 20A BOGUS (690)
	Franklin	WINAMAC,IN 46996 700 N 300 W	66-02-04-500-001.001-005	20	005-00953-00 PT N.2 SEC 4 20A BOGUS (690) RECONSTRUCTION
	Franklin	WINAMAC,IN 46996 7500 N 300 W	66-02-04-200-001.001-005	20	005-00941-00 PT N.2 SEC. 4 20A BOGUS (690) RECONSTRUCTION
	Franklin	WINAMAC,IN 46996	66-02-04-200-005.000-005 NORTH TOTAL ACREAGE		005-00625-00 PT NW LYING 5W OF RR SEC. 4 1.85A BOGUS (690)

Landowner KOLISH FAMILY FARMS, INC.	Property Address 400 N 700W	Township	PIN	Acreage Legal Description
SIERZPUTOWSKI, STEVEN &	WINAMAC,IN 46996 400 N 700W	Rich Grove	66-03-26-200-001,000-012	38.4 012-00289-00 NW NW SEC. 26 38.4A MONON (692)
	WINAMAC,IN 46996 700 W 400N	Rich Grove	66-03-26-200-006,000-012	38 012-00388-00 SW NW SEC. 26 38A E.P. THOMPSON (660) MONON /693
	WINAMC,IN 46996 300 N 700W	Rich Grove	66-03-26-300-009,000-012	20 012-00389-00 N.2 NW SW SEC. 26 20A E.P. THOMPSON (660) MONON (692)
	WINAMAC,IN 46996 400 N 600W	Rich Grove	66-03-26-300-010,000-012	80 012-00350-00 E.2 SW SEC, 26 80A E.P. THOMPSON (660) MONON (692)
	WINAMAC,IN 46996 400 N 600W	Rich Grove	66-03-26-100-004,000-012	38.56 012-00301-00 PT E.2 W.2 NE SEC. 26 38.56A E.P. THOMPSON (660) MONUN Kern
	WINAMAC,IN 46996 400 N ,3889 MI W OF 600W	Rich Grove	66-03-26-200-002,000-012	76.234 012-0006±-00 E.2 NW SEC, 26 76.234A MONON (692)
	WINAMAC,IN 46996 400 N 600W	Rich Grove	66-03-26-100-007,000-012	20 012-00062-00 W.2 SW NE SEC. 26 20A E.P. THOMPSON (SEO) MONTON (SEO)
BUSSE, CORY D. & JAMIE L.	WINAMAC,IN 46996 6207 W 400N	Rich Grove	66-03-26-100-003,000-012	
	WINAMAC,IN 46996 600 W & 400N	Rich Grove	66-03-26-100-020,001-012	E NE SEC, 26 10A E.P. THOMBSOM ICEAN MANAGED
BUSSE, CORY & JAMIE, H&W	WINAMAC,IN 46996 6207 W 400 N	Rich Grove	66-03-26-100-023,002-012	20.283 012-00115-00 PT NE NE SEC. 26.20.283A E.P. THOMPSON (660) MONDAN ICON
	WINAMAC,IN 46996 600 W & 400N	Rich Grove	66-03-26-100-024,003-012	
	WINAMAC,IN 46996 105 S HWY 421	Rich Grove	66-03-26-100-005.000-012	
ORIGER, JOHN & JULIE A., UND 51.2% INT. & ORIGER, MARK J. &	FRANCESVILLE,IN 47946 400 N 450W	Franklin	66-02-30-200-036,000-005	120,031 005-00880-00 PT NW SEC. 30 120,031A MONON (692) E P THOMPSON (660)
DIANE M., UND 48.8% INT.	WINAMAC,IN 46996 300 N 450W	Rich Grove	66-03-25-100-013.000-012	59.4 012-00408-00 PT E.2 NE SEC. 25 59.40A E.P. THOMPSON (GER) MANNON (GRA)
	WINAMAC,IN 46996 400 N 600W	Rich Grove	66-03-25-400-014,000-012	34,25 012-00409-00 PT NE SE SEC. 25 34,254 E.P. THOMPSON IGEN MONON IGEN
FIELD, LYNDON & CARRIE, H&W	NORTH JUDSON,IN 46366 400 N 600W	Rich Grove	66-03-25-800-016.001-012	68.82 012-00971-00 PT NE & PT SE SEC 25 68.82A E.P. THOMPSON (660) MOMON MAGAN
	WINAMAC,IN 46996 300 N 400W	Rich Grove	66-03-25-800-015,001-012	28,39 012-00970-00 PT NE & PT SE SEC. 25 28,39A E.P. THOMPSON (660) MONON (693)
	WINAMAC,IN 46996 4287 W 200N	Franklin	66-02-32-200-001.000-005	160 005-00410-00 NW SEC. 32 160A BLASSER (526) E P THOMPSON (660) MONON (402)
	WINAMIAC, IN 46996	Monroe	66-07-06-100-008.000-010	27.989 010-00582-00 NE FRACSEC 6 27.989A MONON (692)

Central

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CERES FARMS, LLC	5600 N 400W WINAMAC,IN 46996 5600 N 400W	Monroe	66-07-06-100-016,000-010	10 010-01709-00 PT NE FRAC SEC. 6 10A MONON (692)
KRULIK, JOSEPH & BRENDA	700 W 200N	Monroe	66-07-06-100-018.000-010	20 010-01753-00 PT NE FRAC SEC. 6 20A MONON (692)
KRULIK, JOSEPH J. & BRENDA K., H&M	200 N 700W	Rich Grove	66-03-34-400-010,000-012	39 012-00381-00 PT SE SE SEC. 34 39A E.P. THOMPSON (660) MONON (692)
GUTWEIN, ADELINE M., TRUST	WINAMIAC, IN 46996 800 W 200N	Rich Grove	66-03-34-400-009,000-012	40 012-00350-00 SW SE SEC. 34 40A E.P.THOMPSON [660] MONON (692)
	WINAMAC,IN 46996 800 W 200N	Jefferson	66-06-03-200-016,000-008	7.432 008-00169-00 PT N.2 NW SEC. 3 7.432A E.P. THOMPSON JEEN MANAGE STATES
	WINAMAC,IN 46996 800 W 200N	Jefferson	66-06-03-200-005.000-008	40 008-00066-00 SE NW SEC 3 40A E.P. THOMPSON (660) MONDN (692)
	WINAMAC,IN 46996 700 W 200N	Jefferson	66-06-03-100-002,000-008	34.86 008.00113-00 NW NE SEC 334 86A F P THOMASCON (CENTAINS)
	WINAMAC,IN 46996 200 N 700W	Jefferson	66-06-03-100-006,000-008	40 008-00065-00 SW NE SEC 3 40A E.P. THOMBSON /FEEN MANAGEM /FEEN
	WINAMAC,IN 46996 700 W 200N	Jefferson	66-06-03-100-003,000-008	74.86 008-00064-00 E.2 NE SEC 3 74.86A E.P. THOMPSON (660) MONIONI FED.
	WINAMAC,IN 46996 7102 W 100N	Jefferson	66-06-02-200-001,000-008	76.4 008-00063-00 W.2 NW SEC. 2 76.40A E.P. THOMPSON (660) MONON (692)
	WINAMAC,IN 46996 7102 W 100N	Jefferson	66-06-03-400-010,000-008	20 008-00093-00 E.2 NW SE SEC 3 20A E.P. THOMPSON (660) MONON (692)
SOMMERS, STEVEN P. & DANNA A. H&W/	WINAMAC,IN 46996 100 N 700W	Jefferson	66-06-03-400-011.000-008	80 008-00092-00 E.2 SE SEC 3 80A LEACH (595) E.P. THOMPSON (660) MONON (692)
	WINAMAC,IN 46996 700 W 200N	Jefferson	66-06-02-300-005.000-008	80 008-00162-00 W.2 SW SEC 2 80A LEACH (595) E.P. THOMPSON (660) MONON (692)
	WINAMAC,IN 46996 100 N 700W	Jefferson	66-06-02-200-004.000-008	40 008-00160-00 SE NW SEC 2 40A E.P. THOMPSON (660) MONON (692)
	WINAMAC,IN 46996 1395 N 600W	Jefferson	66-06-02-300-006.000-008	40 008-00161-00 NE SW SEC 2 40A LEACH (595) E.P. THOMPSON (660) MONON (692)
	WINAMAC,IN 46996 6517 W 200N	Jefferson	66-06-02-400-007.000-008	76.59 008-00159-00 N.2 SE SEC 2 76.59A LEACH (595) E.P. THOMPSON (660) MONON (693)
	WINAMAC,IN 46996 200 N 600W	Jefferson	66-06-02-200-002.000-008	39.58 008-00166-00 NE NW SEC 2 39.58A E.P. THOMPSON (660) MOMON (692)
	WINAMAC,IN 46996	Jefferson	66-06-02-100-003,000-008	168.67 008-00165-00 NE SEC 2 168.67A E.P. THOMPSON (660) MONON (692)
LIVING TRUST	6420 W 100N WINAMAC,IN 46996	Jefferson	66-06-02-300-008.000-008	40 008-00083-00 SE SW SEC 2 40A LEACH (595) MONON (692) E.P. THOMPSON (660)

Central

	80 008-00082-00 S.2 SE SEC 2 80A LEACH (595) E.P. THOMPSON (660) MONDON Kery	32.28 008-00246-00 PT NW NE SEC 10 32.28A LEACH (595) F. P THOMBECHATICE OF THE PROPERTY OF TH	80 008-00098-00 S.2 NE SEC 10 80A LEACH (595) MONON (692)	40 008-00099-00 NE NE SEC 10 40A LEACH (598) MONON (593)	78.76 008-00100-00 PT N.2 SE SEC 10 78.764 LFACH (595) MONUN Mean	0.24 008-00248-00 PT N.2 SE SEC 10.24A LEACH (595) MONON (692)	80 008-00101-00 W.2 NW SEC 11 80A LEACH [595] MONON (692)	73.89 008-00103-00 PT W.2 SW SEC 11 73.89A KELLY/IINC (5RA) I EACH ACH.	40 008-00102-00 SE NW SEC 11 40A LEACH (595) MONON 1693	78.308 008-00130-00 PT E.2 SW SEC 11.78.308A KELIVA INCOLONATE OF THE CONTROL OF	40 008-00078-00 NE NW SEC 11 ADA LEACH (FORT MANAGEMENT)	22.17 008-00079-00 PT NW NE SEC 11 22 17A E PTERAINS	(692) MONON (692)
													Ñ
	66-06-02-400-009,000-008	. 66-06-10-100-019.001-008	66-06-10-100-005,000-008	66-06-10-100-003,000-008	66-06-10-400-008,000-008	66-06-10-400-020,001-008	66-06-11-200-001,000-008	66-06-11-300-007.000-008	66-06-11-200-006,000-008	66-06-11-300-008.000-008	66-06-11-200-002.000-008	66-06-11-100-003.000-008	Central total acreage (202.1)
	Jefferson	Jefferson	Jefferson	Jefferson	Jefferson	Jefferson	Jefferson	Jefferson	Jefferson	Jefferson	Jefferson	Jefferson	
5400 W 100 N	WINAMAC,IN 46996 100 N 700W	WINAMAC,IN 46996 343 N 700 W	WINAMAC,IN 46996 7133 W 100N	WINAMAC,IN 46996 343 N 700 W	WINAMAC, IN 46996 343 N 700 W	WINAMAC,IN 46996 700 W 100N	WINAMAC,IN 46996 280 N 700 W	WINAMAC,IN 46996 280 N 700W	WINAMAC,IN 46996 600 W SR 14	WINAMAC,IN 46996	5400 W 100N WINAMAC,IN 46996 5400 W 100 N	WINAMAC, IN 46996	
	KOLISH, RYAN J. & KOLISH,	MATTHEW J., T/C				KOLISH, MARK & DIANE			OLSON, E. ALLEN & KAYE M.	KROHN, ROBERT H. & KROHN,	MARTHA K., JOINT REVOCABLE LIVING TRUST		

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Landowner	Township	Property Address			
ERIC D. & BARBARA A. STOTLER REVOCABLE LIVING		1	AIL.	Acreage	- 1
1000	Beaver	WINAMAC,IN 46996 400 S 700 W	66-11-03-200-012.000-002	90.03	002-00585-00 PT N.2 FRAC SEC. 3 90.03A STOUT/HODGE (649)
	Beaver	WINAMAC, IN 46996 7070 W 400S	66-11-03-500-009,000-002	28.91	002-00582-00 PT N.2 FRAC SEC. 3 28.91A STOUT/HODGE (649)
ROBERT C. SCHMICKER	Jefferson	WINAMAC, IN 46996 7361 W 400 S	66-06-34-400-003.000-009	160	
ERIC D. & BARBARA A. STOTLER REVOCABLE LIVING	Beaver	WINAMAC, IN 46996 700 W 400 S	66-11-03-100-001,000-002	41.98	
JAMES B. NICOLAS, DENISE L. BECKNER, KATHERINE A.	Beaver	WINAMAC, IN 46996 300 S 700 W	66-11-03-100-008,000-002	60.5	002-00581-00 PT N.2 FRAC SEC. 3 60.50A STOUT/HODGE (649)
ZELLEKS; JOETTA BURNS & JC BRADLEY BERNICE GIMPLE & JOY GIMPLE	Jefferson	WINAMAC, IN 46996 700 W 300 S	66-06-34-100-002,000-009	157.495	009-00258-00 PT NE SEC. 34 157.495A STOUT HODGE (649) BUDD-FISHER (536)
	Jefferson	WINAMAC, IN 46996 300 S 700 W	66-06-26-300-011.000-009	40	009-00102-00 SW SW SEC. 26 40A STOUT HODGE (649) BUDD-FISHER (536)
BERNICE GIMPLE & JOY GIMPLE	Jefferson	WINAMAC, IN 46996 6477 W 300S	66-06-26-300-014.000-009	25	009-00103-00 E SIDE NW SW SEC. 26 25A BUDD-FISHER (536)
SCOTT E, FRITZ	Jefferson	WINAMAC, IN 46996 2503 S 600 W	66-06-35-500-001,000-009	320	009-00101-00 N.2 SEC. 35 320A STOUT HODGE (649) BUDD. FISHER (536)
	Jefferson	WINAMAC, IN 46996 2503 S 600 W	66-06-26-400-013,000-008	40	008-00047-00 SW SE SEC 26 40A BUDD-FISHER (536)
SCOTT E. & KAREN L. FRITZ	Jefferson	WINAMAC, IN 46996 2503 S 600 W	66-06-26-400-010,000-008	75.928	008-00045-00 PT E.2 SE SEC 26 75,928A BIJDD-EISLUED (EDE)
SCOTT E. FRITZ	Jefferson	WINAMAC, IN 46996 2503 S 600 W	66-06-26-400-009,000-008	40	008-00041-00 NW SE SEC 26 40A BUDD-FISHEP (536)
SCOTT E. FRITZ	Jefferson	WINAMAC, IN 46996 300 S 600 W	66-06-26-100-006,000-008	40	008-00046-00 SE NE SEC 26 40A BUDD-FISHER (536) FRANKS (698) FRANKS RECON (69R)
	Jefferson	WINAMAC, IN 46996 300 S 600 W	66-06-25-200-004,000-008	40	008-00044-00 SW NW SEC 25-40 BUDD-FISHER (536) FRANKS (698) FRANKS RECON (698R)
	Jefferson	WINAMAC, IN 46996 300 S 600 W	66-06-25-200-005.000-008	34.5	008-00039-00 SE NW LESS 5.5A NE COR SEC 25 34.50A BUDD-FISHER (536)
	Jefferson	WINAMAC, IN 46996 2503 S 600 W	66-06-25-300-008,000-008	40	008-00043-00 NW SW SEC 25 40A BUDD-FISHFR (536)
SCOTT E, FRITZ	Jefferson	WINAMAC, IN 46996 275 S 550 W	66-06-25-300-009,000-008	40	008-00038-00 NE SW SEC 25 40A BUDD-FISHER (536)
SCOTT E. FRITZ	Jefferson	WINAMAC, IN 46996 500 W 275 S	66-06-25-400-010,000-009	73.5 1	009-00097-00 PT N.2 SE SEC. 25 73.50A SPURGEON LUGENBEAL (640) BUDD-FISHER (536)
	Jefferson	WINAMAC, IN 46996 275 S 500 W	66-06-25-400-015,000-009	40 (6	009-00095-00 SE SE SEC. 25 40A SPURGEON LUGENBEAL (540) BUDD-FISHER (536)
KAREN L. FRITZ	Jefferson	WINAMAC, IN 46996 275 S 500 W	66-06-36-100-004.000-009	40	009-00096-00 NE NE SEC. 36 40A SPURGEON LUGENBEAL (640) BUDD-FISHER (536)
SCOTT E. FRITZ	Jefferson		66-06-36-100-007,000-009	9) 33 (e	009-00098-00 PT SE NE SEC, 36 39A SPURGEON LUGENBEAL (640) BUDD-FISHER (536)
	Monroe	V 46996	66-07-30-300-008,000-010	FG 79.77 SN	FOREST 14A) AGNEW/LWR (519) SMITH/WALBURN (696) SMITH/WALBURN (696R)
	Monroe	N 46996	66-07-30-400-017,000-010	33.911 (6	(519) SMITH/WALBURN (696) SMITH/WALBURN RECON

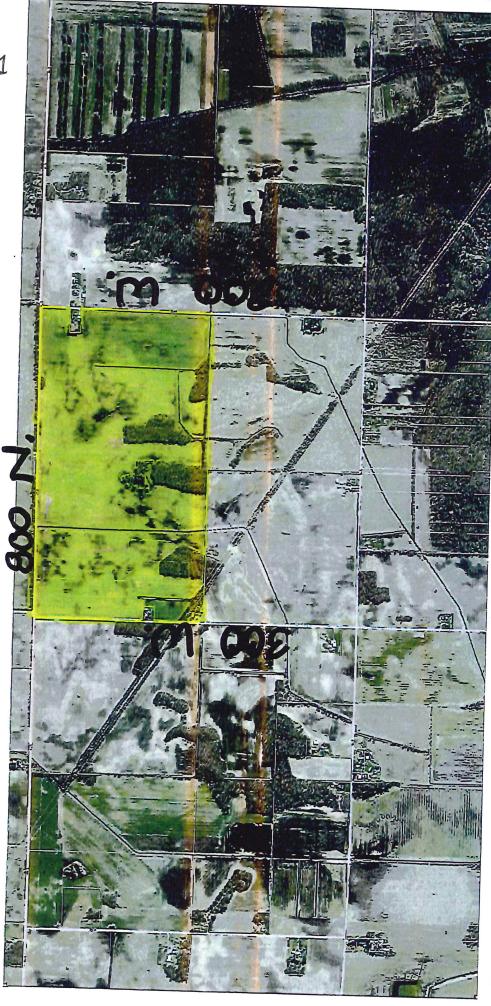
2021-15/2022-01 Ex A p 8

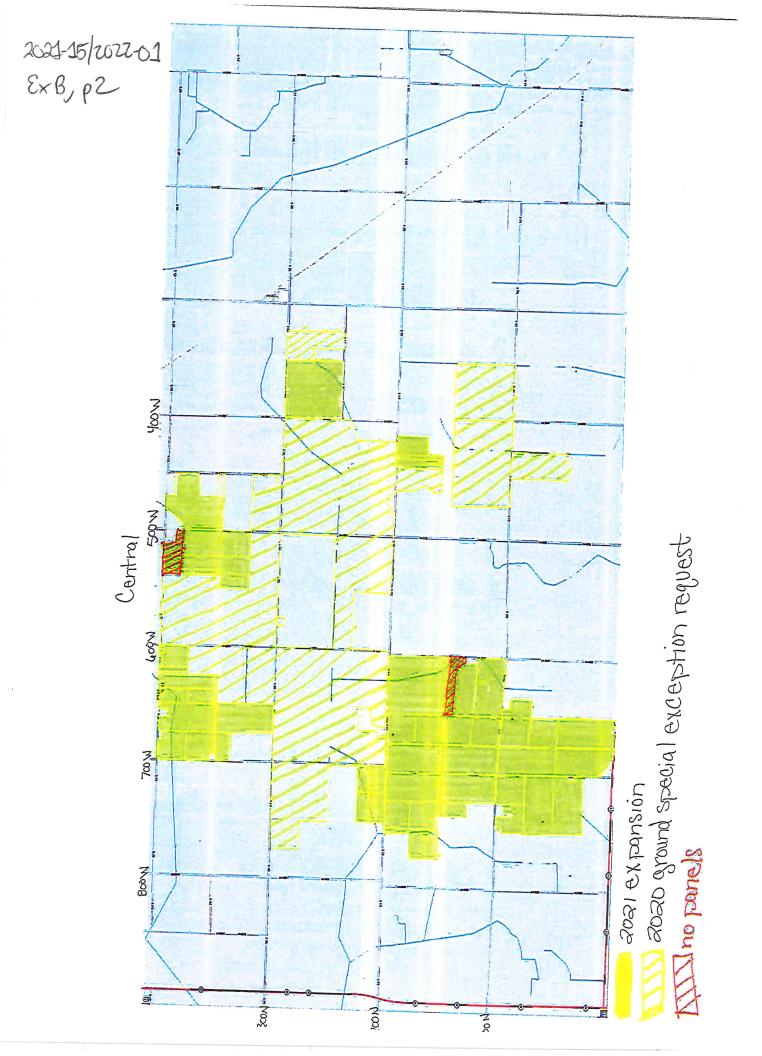
010-00361-00 PT N.2 SE SEC 30/30/2 74.484A (CLASSIFIED FOREST 17.740A) AGNEWJ(LWR (51.9) SMITH/WALBURN (696) SMITH/WALBURN (696R)	AGNEW/LWR (519) SMITH/WALBURN (696) SMITH/WALBURN (696R)	010-00403-00 E.2 NE LESS 2.5A SEC. 30/30/2 77.50A AGNEW/LWR (519) SMITH/WALBURN (696) SMITH/WALBURN RECON (696R)	
74.484	128,208		7/'0007
66-07-30-400-009.000-010	WINAMAC, IN 46996 66-07-30-500-005,000-010	66-07-30-100-003:000-010	1502) - 1502)
275 S 500 W WINAMAC, IN 46996 200 S 500 W	WINAMAC, IN 46996	200 S 400 W WINAMAC, IN 46996	
Monroe	Monroe	Monroe	

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RESOLUTIONATE
2021-15/2022-01
Exhibit B.
PAGE 1

Mammoth Solar North 347.78 acres







RESOLUTEN 2021-15/2022-01, Eshibit C, Page 1

STATEMENT OF BENEFITS UTILITY DISTRIBUTABLE PROPERTY

State Form 52446 (R3 / 11-15)

Prescribed by the Department of Local Government Finance

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.

FORM SB - 1 / UD

INSTRUCTIONS:

- 1. 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.
- 2. 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.
- 3. To obtain a deduction, Form UD-ERA must be filed with the county assessor. Form UD-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 January 1 and the extended due date of that year.
- 4. Property owners whose Statement of Benefits was approved must submit Form CF-1/UD annually to show compliance with the Statement of Benefits. (IC 6-1.1-12.1-5.6)
- For a Form SB-1/UD 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/UD 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	INFORM	ATION					
Name of taxpayer					Name of contact person						
Starke Solar LLC					Nick	Cohen					
Address of taxpayer (number		tate and ZIP	code)		Title of	contact person					
Winamac, Indiana	46996				Pres	sident					
Telephone number		Fax number			1 .	one number		E-mail addres	ss of cor	ntact pe	rson
()		()			(57	0) 840.583	35				ables.com
SECTION 2		LO	CATION A	ND DESCRIP	TION OF	PROPOSED PRO	JECT				
Name of designating body Pulaski County Co	ounoil							Resolution nu			
Location of property	Julicii							2021-09	}, 202	21-15	5/2022-01
Various parcels in Pulaski Cou	inty described in D	acalution 2021	1 45/2022 04	E-122 A	County			Taxing district			
Description of manufacturing					Pula	ISKI		002, 005	5, 008	, 009	9, 010, 012
and/or logistical distribution e	quipment and/or i	research an nformation te	a aevelopm chnology ea	ent equipment quipment					ESTI	MATE)
(Use additional sheets if nece	essary.)							Start D	ate	Con	mpletion Date
Photovoltaic solar panel-	based electricity	y generation	n facility			Manufacturing Equ	uipment	12/20	23	1	2/2025
						Research & Develop	ment Equipmen	t			
						Logistical Distributi	ion Equipment				
						Information Techno	logy Equipment	:			
SECTION 3	ESTIM	ATE OF EN	MPLOYEE	S AND SALAF	RIES AS F	RESULT OF PRO	POSED PRO	JECT			
Current number	Salaries		Number re	etained	Salarie	es	Number a		Sa	laries	
3 0						0	1	d/year through year	3) \$	1,225,	287 (year 3)
SECTION 4		ESTIMA			VALUE (F PROPOSED F	ROJECT				
NOTE: Pursuant to IC 6-1.1-12.1-5.1(d)(2) the Manufacturing Equipment				Research & Development Equipment			Distribution pment	Info	rmation	n Technology ipment	
COST of the property is confidential.			Cost	Assessed Value	Cost	Assessed Value	Cost	Assessed Value	Co		Assessed
Current values			0	0		value		value			Value
Plus estimated values of p			98,953,116	255,664,997	***************************************		W				
Less values of any proper			0	0							
Net estimated values upor			98,953,116	255,664,997							
SECTION 5	WAS	STE CONVI	ERTED AN	ID OTHER BE	NEFITS F	ROMISED BY T	HE TAXPAYE	R			
Estimated solid waste conv Other benefits:	verted (pounds)				Estimated	l hazardous waste	e converted (oounds)			
SECTION 6				TAXPAYER C	ERTIFIC/	ATION					
I hereby certify that th	e representat	ions in this	s stateme	nt are true.							
Signature of authorized represe	entative				Title			Date signed (m	nonth, de	y, year,)
E-mail address	Commence of the second	West of the Control o			Presid	ent		0)1/10/	2022	2
բ-maii address ncohen@doral-llc.d	com				Telephone (570	number) 840.5835		Fax number			
					, -· -	,		\ /			1

RESOLUTION 2021-15/2022-01, EXHIBET C, PAGE 2

FOR USE OF THE DESIGNATING BODY

	IC 6-1.1-12	2.1-2.	proved by this b	ouy. Ould resolut	tion, passed under IC	6-1.1-12.1-2.5,	e applicant meets the general standard provides for the following limitations a
A. The designate is10	d area has Januar	been limited y 2062	to a period of til	me not to exceed _ nis question addres	calend sses whether the reso	dar years * (see b lution contains an	elow). The date this designation expire expiration date for the designated area
B. The type of de 1. Installation 2. Installation 3. Installation	eduction that of new mar of new rese of new logis	at is allowed nufacturing e earch and de stical distribu	in the designated	d area is limited to: oment;	: ☑ Yes □ Yes	□ No ☑ Er ☑ No Cr ☑ No ap	nhanced Abatement per IC 6-1.1-12.1-18 neck box if an enhanced abatement was proved for one or more of these types.
C. The amount of	deduction	applicable to (One or	ว new manufactu both lines may bเ	ring equipment is e filled out to estal	limited to \$blish a limit, if desired.,	cost v	with an assessed value of
Ψ	· · · · · · · · · · · · · · · · · · ·	(One or t	both lines may be	e filled out to estab	blish a limit, if desired.,)	cost with an assessed value of
E. The amount of	deduction	applicable to <i>(One or l</i>) new logistical di both lines may be	istribution equipme	ent is limited to \$ blish a limit, if desired.))	cost with an assessed value of
F. The amount of	deduction	applicable to <i>(One or b</i>	new information both lines may be	n technology equip e filled out to estab)	cost with an assessed value of
H. The deduction	for new ma	anufacturing o	equipment and/o	or new research an		ment and/or new	logistical distribution equipment and/or
☑ Year 1	Ø	Year 2	☑ Year 3	☑ Year 4	☑ Year 5	☑ Enhanced	Abatement per IC 6-1.1-12.1-18
☑ Year 6	Ø	Year 7	☑ Year 8	√ Year 9	☑ Year 10	Number of (Enter one	years approved:20
						exceed twe	to twenty (1-20) years; may not enty (20) years.)
For a Statemen If yes, attach a	copy of the	avalement S	scriedule to this to	3, did this designat		exceed twe atement schedule	enty (20) years.) per IC 6-1.1-12.1-17? Yes No
For a Statemen If yes, attach a c If no, the design Also we have revied determined that the	ewed the intended	is required to	o establish an aba entained in the sta ufficient to justify	3, did this designatorm. atement schedule latement of benefits the deduction des	ting body adopt an aba	exceed twe atement schedule an be determined	enty (20) years.) per IC 6-1.1-12.1-17? Yes No
I. For a Statemen If yes, attach a o If no, the design Also we have revie determined that the	ewed the interest totality of	formation co	o establish an aba entained in the sta sufficient to justify amber of designating	3, did this designatorm. atement schedule leatement of benefits the deduction designatory)	ting body adopt an aba before the deduction c s and find that the esti scribed above.	exceed twe atement schedule an be determined mates and expec	per IC 6-1.1-12.1-17? Yes No tations are reasonable and have
I. For a Statemen If yes, attach a If no, the design Also we have revie determined that the proved by: (signature inted name of authoriz	ewed the interest of and title of a	is required to formation con benefits is sutthorized men	o establish an aba entained in the star sufficient to justify amber of designating Pres	3, did this designate orm. attement schedule latement of benefits the deduction des	ting body adopt an aba before the deduction c s and find that the esti scribed above.	exceed twe atement schedule an be determined mates and expect	per IC 6-1.1-12.1-17? Yes No . tations are reasonable and have
I. For a Statemen If yes, attach a If no, the design Also we have revie determined that the proved by: (signature inted name of authoriz ENNET ested by: (signature a	ewed the interest of and title of a member of the original title of a member of the original title or and title or attack.	is required to formation con benefits is suthorized men of designating	on establish an abarratined in the startificient to justify mber of designating process body Audit	3, did this designatem. atement schedule latement of benefits the deduction des	ting body adopt an abate before the deduction of a sand find that the estimate scribed above. Telephone number (574) 946.386 Name of designating bor Pulaski County Printed name of attester Laura Wheeler	exceed twe atement schedule an be determined mates and expect	per IC 6-1.1-12.1-17? Yes No tations are reasonable and have

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.

RESOLUTION 2021-15/2022-01

Exhibit D

Utility Distributable Property Tax-abatement schedule

Year of	Payable	Rate of
Abatement	Year*	Abatement
1	'24-pay-'25	100%
2	'25-pay-'26	100%
3	'26-pay-'27	100%
4	'27-pay-'28	100%
5	'28-pay-'29	100%
6	'29-pay-'30	100%
7	'30-pay-'31	100%
8	'31-pay-'32	100%
9	'32-pay-'33	100%
10	'33-pay-'34	100%
11	'34-pay-'35	$\boldsymbol{100\%}$
12	'35-pay-'36	100%
13	'36-pay-'37	100%
14	'37-pay-'38	100%
15	'38-pay-'39	100%
16	'39-pay-'40	100%
17	'40-pay-'41	100%
18	'41-pay-'42	100%
19	'42-pay-'43	100%
20	'43-pay-'44	100%
21	'44-pay-'45	0%

*PAYABLE YEAR SUBJECT TO CHANGE WITHOUT PENALTY TO STARKE SOLAR, LLC, AND/OR ANY SUCCESSOR IN SUCH INSTANCE WHEN THE DELAY IS ATTRIBUTABLE TO LEGAL PROCEEDINGS CONCERNING ANY CHALLENGES TO THE PULASKI COUNTY BOARD OF ZONING APPEALS' GRANTING OF A SPECIAL EXCEPTION TO MAMMOTH SOLAR SOLAR, LLC, FOR THE PURPOSES OF DEVELOPING THIS PROJECT IN AN A-1, AGRICULTURAL, ZONING DISTRICT

RESOLUTION 2021-15/2022-01, EXHIBITE, PAGE 1

PULASKI COUNTY RESOLUTION NO. 2021-06 BY THE COUNTY COUNCIL OF PULASKI COUNTY, INDIANA

REGARDING STANDARD PROCEDURES PERTAINING TO THE GRANTING OF ASSESSED-VALUE DEDUCTIONS (TAX ABATEMENTS) AS INCENTIVES FOR INVESTMENT IN PULASKI COUNTY

WHEREAS it is in the interest of Pulaski County's economic growth for the County Council ('Council') of Pulaski County, Indiana ('County'), from time to time to approve deductions to the assessed valuation of qualifying real-estate improvements and qualifying equipment installations related to business investment and expansion in the County as incentives for such investment and expansion;

WHEREAS it is in the interest of the County and the taxpayers thereof to ensure that aforesaid incentives are not provided to the benefit of property owners who do not fulfill the expectations established as justification for aforesaid deductions; and

WHEREAS successful appeals of property assessments can contribute to financial hardships for the County and other taxing units within Pulaski County, while the granting of assessed-value deductions reduces the tax burden of recipient-taxpayers,

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL THAT

- 1. the Council shall retain the right to include, in any resolution (or appendix attached thereto) and any Form SB-1 adopted in the granting of an assessed-value deduction, callback provisions whereby,
 - a. at any time during the lifespan of an assessed-value deduction, previous years' taxes abated by way of said assessed-value deduction may be collected upon the Council's judgment that the recipient-taxpayer has relocated its facilities to another jurisdiction for the purpose of benefitting financially relative to its continued presence in Pulaski County or has failed grossly through its own fault to meet established expectations considered in the determination to award said assessed-value deductions, and whereby
 - b. at any time within the first five years following the completion of the lifespan of an assessed-value deduction, previous years' taxes abated by way of said assessed-value deduction may be collected upon the Council's judgment that the recipient-taxpayer has relocated its facilities to another jurisdiction for the purpose of benefitting financially relative to its continued presence in Pulaski County;
- 2. the recipient-taxpayer of any assessed-value deduction shall, by virtue of receiving any such deduction,
 - forfeit the right to appeal the annual assessment on any and all parcels benefitting from such deduction for the life of such deduction, but
 - b. shall retain the right to request a review of the assessment by the Pulaski County Assessor's Office ('Assessor') to determine if any human error contributed to a faulty assessment and if, in such cases, the Assessor should make an adjustment to the assessment in question,

and the Council shall include language to this effect in any resolution (or appendix attached thereto) and any Form SB-1 adopted in the granting of an assessed-value deduction;

3. the recipient-taxpayer of any assessed-value deduction shall, by virtue of receiving any such deduction, acknowledge and agree to the stipulations set forth in this resolution and shall affix their signature to a document to this effect, which shall be notarized, and language requiring this acknowledgment and signature shall be included in any resolution (or appendix attached thereto) and any Form SB-1 adopted in the granting of an assessed-value deduction; and

RESOLUTION 2021-15/2022-01, EXHERET & PAGE 2

PULASKI COUNTY RESOLUTION No. 2021-06 BY THE COUNTY COUNCIL OF PULASKI COUNTY, INDIANA

4. copies of this resolution and any such acknowledgement document required by provision 3, above, shall be filed with the Assessor, the Pulaski County Auditor's Office, and the Pulaski County Community Development Commission, which shall ensure that the contents of this resolution are made known to any taxpayer seeking assessed-value deduction as an incentive for investment and expansion.

ADOPTED by the Council this 12th day of July 2021.

		Yea	Nay
	signed	Kenneth Bosw	vell, President
	signed	Adam Loehmer,	Vice-President
	signed	Ronald De	Sabatine
	signed	Tim Ove	
	signed	Kathleen T	hompson
	signed	 Michael T	C. Tiede
	signed	Brian Y	oung
ATTEST:			
Laura Whe	-signed eler, Auditor Pulaski, Indiana		