

PULASKI COUNTY RESOLUTION NO. 2021-15 / 2022-01

BY

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 *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

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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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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 5 Yeas and 1 Nays.

County Council of
Pulaski County, Indiana
By:



Kenneth R. Boswell
President

Attest:



Laura Wheeler
Pulaski County Auditor

PROPERTY OWNER LIST

Area	Landowner	Owner Address	Property Address	APN	Acres	Legal Description
Central	BECKER, KENNETH R. REVOCABLE LIVING TRUST	18312 W State Road 14, Winamac, IN 46996				
	D & J FARMS INC.	1400 BUCKER, JAMES, MEDARYVILLE IN 47957				
	RODELL, DOUGLAS J. & CHERYL, H & W	3352 E GURREY CT, MONON, IN 47959				
	COCKE, JEROME CHARLES	4976 N US HIGHWAY 35, WINAMAC, IN 46996				
	J.C. TRUST, GUANZI, GERALD & CHRISTINE, AS TRUSTEES DATED JANUARY 5, 2012	16053 N OGDON AVE, CHICAGO, IL 60641				
	BROWN, JARED P. & BROWN, JOSHUA P., EA AND 1/2 INT. E/T/C	5763 GRAND ST. NORTH JUDSON, IN 46356				
	BROWN, JOSHUA P. & BROWN, JARED P., EA AND 1/2 INT. T/C	5763 GRAND ST. NORTH JUDSON, IN 46356				
	BROWN, JOSHUA P. & BROWN, JARED P., T/C	5763 GRAND ST. NORTH JUDSON, IN 46356				
	BROWN, JARED P. & BROWN, JOSHUA P., JTWRS	5763 GRAND ST. NORTH JUDSON, IN 46356				
	BROWN, JARED P. & BROWN, JOSHUA P., T/C-UND 1/2 INT EA	5763 GRAND ST. NORTH JUDSON, IN 46356				
	JGIA, LLC	17026 W STATE ROAD 10, NORTH JUDSON, IN 46356				
	LEMAN, LARRY E., TRUSTEE OF REVOCABLE TRUST & LEMAN, PAMELA J., TRUSTEE OF REVOCABLE TRUST LIFE ESTATES T/C AND 1/2 INT. EA	308 E TERRACE BAY CT, MONTICELLO, IN 47960				
	LEMAN, LARRY E., TRUSTEE OF REVOCABLE TRUST & LEMAN, PAMELA J., TRUSTEE OF REVOCABLE TRUST LIFE ESTATES T/C AND 1/2 INT. OF UND 1/3 INT. EA; LEMAN, SCOTT W. & KATHY A., UND 1/3 INT.; LEMAN, CURTIS B. & VALERIE J., UND 1/3 INT.	308 E TERRACE BAY CT, MONTICELLO, IN 47960				
	LEMAN, LARRY E. & PAMELA J., UND 1/3 INT.; LEMAN, SCOTT W. & KATHY A., UND 1/3 INT.; LEMAN, CURTIS B. & VALERIE J., UND 1/3 INT.; JCMWRS BETWEEN SPOUSES & T/C W/O R/S BETWEEN NON-SPOUSES	4 L FARMS, MONTICELLO, IN 47960				
	WELKER AG PROPERTIES LLC	112649 W 600 S, FRANCESVILLE IN 47946				
	WELKER AG PROPERTIES LLC, UND 1/2 INT.; WELKER, GERALD, UND 1/2 INT.; WELKER, GERTRUDE C., LIFE ESTATE	5425 S 700 W, WINAMAC, IN 46996				

CENTRAL SUBTOWN (2020)

2,944.07 AC

Table L10 - Land Parcels 4312-4594-9952, n.2

2021-15/2022-01

Ex A, p2

Area	Landowner	Owner Address	Property Address	PIN	Acres	Legal Description
	WELKER AG PROPERTIES LLC, LINDA M2 INT, WELKER, GERALD, WELKER, GERTRUDE C., LIFE ESTATE	5425 S 700 W, WINAMAC, IN 46996	550 S 700W, WINAMAC, IN 46996	66-11-11-200-001-000-000	83.00	002-00525-00 W 2 NW SEC. 17 30A STOUT HODGE (649)
			350 S 700W, WINAMAC, IN 46996	66-11-11-300-008-000-000	1.21	002-00635-00 PT NW SW SEC. 11 12A STOUT HODGE (649)
			350 S 700W, WINAMAC, IN 46996	66-11-11-300-008-000-000	43.00	002-00635-00 NE SW SEC. 11 40A STOUT HODGE (649)

SOUTH SUB-TOTAL (2020)

1,567.23 AC.

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Ex. A, p3

Landowner	Township	Property Address	PIN	Acreage	Legal Description
BOPE, PERRY W., TRUSTEE		800 N & 200W			
	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)
BOPE, DENNIS L. & MARGAARITA, H&W	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)
BOPE, DENNIS & MARGARITA	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	1.85	005-00625-00 PT NW LYING SW OF RR SEC. 4 1.85A BOGUS (690)
		NORTH TOTAL ACREAGE		349.63	

North

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 Ex A, P4

Landowner	Property Address	Township	PIN	Acreege	Legal Description
KOLISH FAMILY FARMS, INC.	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)
SIERZPUTOWSKI, STEVEN & KATHLEEN H.	WINAMAC, IN 46996 400 N 700W WINAMAC, IN 46996 700 W 400N WINAMC, IN 46996 300 N 700W WINAMAC, IN 46996 400 N 600W WINAMAC, IN 46996 400 N 600W	Rich Grove	66-03-26-200-006.000-012	38	012-00388-00 SW NW SEC. 26 38A E.P. THOMPSON (660) MONON (692)
BRANDT, JOSEPH	WINAMAC, IN 46996 400 N 600W WINAMAC, IN 46996 400 N 600W	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)
HANSEN, ROBERT R.	WINAMAC, IN 46996 400 N 600W WINAMAC, IN 46996 400 N 600W	Rich Grove	66-03-26-300-010.000-012	80	012-00390-00 E.2 SW SEC. 26 80A E.P. THOMPSON (660) MONON (692)
HANSEN, ROBERT R.	WINAMAC, IN 46996 400 N 600W 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) MONON (692)
BUSSE, CORY D. & JAMIE L.	WINAMAC, IN 46996 6207 W 400N WINAMAC, IN 46996 600 W & 400N WINAMAC, IN 46996 6207 W 400 N	Rich Grove	66-03-26-200-002.000-012	76.234	012-00061-00 E.2 NW SEC. 26 76.234A MONON (692)
BROWN, SHAYLA R.	WINAMAC, IN 46996 600 W & 400N WINAMAC, IN 46996 6207 W 400 N	Rich Grove	66-03-26-100-007.000-012	20	012-00062-00 W.2 SW NE SEC. 26 20A E.P. THOMPSON (660) MONON (692)
BUSSE, CORY & JAMIE, H&W	WINAMAC, IN 46996 600 W & 400N WINAMAC, IN 46996 6207 W 400 N	Rich Grove	66-03-26-100-003.000-012	20	012-00215-00 W.2 NW NE SEC. 26 20A MONON (692)
WUETHRICH, DONNA	WINAMAC, IN 46996 600 W & 400N WINAMAC, IN 46996 6207 W 400 N	Rich Grove	66-03-26-100-020.001-012	10	012-00949-00 10A UNIFORM WIDTH OFF WEST END NE NE SEC. 26 10A E.P. THOMPSON (660) MONON (692)
ORIGER, JOHN & JULIE A., UND 51.2% INT. & ORIGER, MARK J. & DIANE M., UND 48.8% INT.	WINAMAC, IN 46996 600 W & 400N 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) MONON (692)
ORIGER, JOHN & JULIE	WINAMAC, IN 46996 600 W & 400N WINAMAC, IN 46996 6207 W 400 N	Rich Grove	66-03-26-100-024.003-012	8.283	012-00115-00 PT NE NE SEC. 26 8.283A E.P. THOMPSON (660) MONON (692)
FIELD, LYNDON & CARRIE, H&W	WINAMAC, IN 46996 600 W & 400N WINAMAC, IN 46996 6207 W 400 N	Rich Grove	66-03-26-100-005.000-012	2	012-00115-00 PT NE NE SEC. 26 21.77A E.P. THOMPSON (660) MONON (692)
CERES FARMS, LLC	WINAMAC, IN 46996 600 W & 400N WINAMAC, IN 46996 6207 W 400 N	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)
CERES FARMS, LLC	WINAMAC, IN 46996 600 W & 400N WINAMAC, IN 46996 6207 W 400 N	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 (660) MONON (692)
	WINAMAC, IN 46996 600 W & 400N WINAMAC, IN 46996 6207 W 400 N	Rich Grove	66-03-25-400-014.000-012	34.25	012-00409-00 PT NE SE SEC. 25 34.25A E.P. THOMPSON (660) MONON (692)
	WINAMAC, IN 46996 600 W & 400N WINAMAC, IN 46996 6207 W 400 N	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) MONON (692)
	WINAMAC, IN 46996 600 W & 400N WINAMAC, IN 46996 6207 W 400 N	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 (692)
	WINAMAC, IN 46996 600 W & 400N WINAMAC, IN 46996 6207 W 400 N	Franklin	66-02-32-200-001.000-005	160	005-00410-00 NW SEC. 32 160A BLASSER (526) E P THOMPSON (660) MONON (692)
	WINAMAC, IN 46996 600 W & 400N WINAMAC, IN 46996 6207 W 400 N	Montroe	66-07-06-100-008.000-010	27.989	010-00582-00 NE FRAC SEC 6 27.989A MONON (692)

Central

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 Ex A, p5

Owner	Address	Parcel ID	Area	Description
CERES FARMS, LLC	5600 N 400W WINAMAC, IN 46996	66-07-06-100-016.000-010	1.0	010-01709-00 PT NE FRAC SEC. 6 10A MONON (692)
	5600 N 400W WINAMAC, IN 46996	66-07-06-100-018.000-010	2.0	010-01753-00 PT NE FRAC SEC. 6 20A MONON (692)
KRULIK, JOSEPH & BRENDA	700 W 200N WINAMAC, IN 46996	66-03-34-400-010.000-012	3.9	012-00381-00 PT SE SE SEC. 34 39A E.P. THOMPSON (660) MONON (692)
	200 N 700W WINAMAC, IN 46996	66-03-34-400-009.000-012	4.0	012-00350-00 SW SE SEC. 34 40A E.P. THOMPSON (660) MONON (692)
KRULIK, JOSEPH J. & BRENDA K., H&W	800 W 200N WINAMAC, IN 46996	66-06-03-200-016.000-008	7.432	008-00169-00 PT N.2 NW SEC. 3 7.432A E.P. THOMPSON (660) MONON (692)
	800 W 200N WINAMAC, IN 46996	66-06-03-200-005.000-008	4.0	008-00066-00 SE NW SEC 3 40A E.P. THOMPSON (660) MONON (692)
GUTWEIN, ADELINE M., TRUST	800 W 200N WINAMAC, IN 46996	66-06-03-100-002.000-008	34.86	008-00113-00 NW NE SEC 3 34.86A E.P. THOMPSON (660) MONON (692)
	200 N 700W WINAMAC, IN 46996	66-06-03-100-006.000-008	4.0	008-00065-00 SW NE SEC 3 40A E.P. THOMPSON (660) MONON (692)
KRULIK, TRENTON J.	700 W 200N WINAMAC, IN 46996	66-06-03-100-003.000-008	74.86	008-00064-00 E.2 NE SEC 3 74.86A E.P. THOMPSON (660) MONON (692)
	7102 W 100N WINAMAC, IN 46996	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)
SOMMERS, STEVEN P. & DANNA A. H&W	7102 W 100N WINAMAC, IN 46996	66-06-03-400-010.000-008	2.0	008-00093-00 E.2 NW SE SEC 3 20A E.P. THOMPSON (660) MONON (692)
	100 N 700W WINAMAC, IN 46996	66-06-03-400-011.000-008	8.0	008-00092-00 E.2 SE SEC 3 80A LEACH (595) E.P. THOMPSON (660) MONON (692)
KROHN, ROBERT H. & KROHN, MARTHA K., JOINT REVOCABLE LIVING TRUST	100 N 700W WINAMAC, IN 46996	66-06-02-300-005.000-008	8.0	008-00162-00 W.2 SW SEC 2 80A LEACH (595) E.P. THOMPSON (660) MONON (692)
	1395 N 600W WINAMAC, IN 46996	66-06-02-200-004.000-008	4.0	008-00160-00 SE NW SEC 2 40A E.P. THOMPSON (660) MONON (692)
SIERZPUTOWSKI, STEVEN & KATHLEEN H.	200 N 700W WINAMAC, IN 46996	66-06-02-300-006.000-008	4.0	008-00161-00 NE SW SEC 2 40A LEACH (595) E.P. THOMPSON (660) MONON (692)
	6517 W 200N WINAMAC, IN 46996	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 (692)
KROHN, ROBERT H. & KROHN, MARTHA K., JOINT REVOCABLE LIVING TRUST	200 N 600W WINAMAC, IN 46996	66-06-02-200-002.000-008	39.58	008-00166-00 NE NW SEC 2 39.58A E.P. THOMPSON (660) MONON (692)
	6420 W 100N WINAMAC, IN 46996	66-06-02-100-003.000-008	168.67	008-00165-00 NE SEC 2 168.67A E.P. THOMPSON (660) MONON (692)
		66-06-02-300-008.000-008	4.0	008-00083-00 SE SW SEC 2 40A LEACH (595) MONON (692) E.P. THOMPSON (660)

Central

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KOLISH, RYAN J. & KOLISH, MATTHEW J., T/C	5400 W 100 N	Jefferson	66-06-02-400-009.000-008	80	008-00082-00 S.2 SE SEC 2 80A LEACH (595) E.P. THOMPSON (660) MONON (692)
	WINAMAC,IN 46996	Jefferson	66-06-10-100-019.001-008	32.28	008-00246-00 PT NW NE SEC 10 32.28A LEACH (595) E. P. THOMPSON (660) MONON (692)
	100 N 700W	Jefferson	66-06-10-100-005.000-008	80	008-00098-00 S.2 NE SEC 10 80A LEACH (595) MONON (692)
	WINAMAC,IN 46996	Jefferson	66-06-10-100-003.000-008	40	008-00099-00 NE NE SEC 10 40A LEACH (595) MONON (692)
	343 N 700 W	Jefferson	66-06-10-400-008.000-008	78.76	008-00100-00 PT N.2 SE SEC 10 78.76A LEACH (595) MONON (692)
	WINAMAC,IN 46996	Jefferson	66-06-10-400-020.001-008	0.24	008-00248-00 PT N.2 SE SEC 10 .24A LEACH (595) MONON (692)
	7133 W 100N	Jefferson	66-06-11-200-001.000-008	80	008-00101-00 W.2 NW SEC 11 80A LEACH (595) MONON (692)
	WINAMAC,IN 46996	Jefferson	66-06-11-300-007.000-008	73.89	008-00103-00 PT W.2 SW SEC 11 73.89A KELLY/LINC (586) LEACH (595) MONON (692)
	343 N 700 W	Jefferson	66-06-11-200-006.000-008	40	008-00102-00 SE NW SEC 11 40A LEACH (595) MONON (692)
	WINAMAC,IN 46996	Jefferson	66-06-11-300-008.000-008	78.308	008-00130-00 PT E.2 SW SEC 11 78.308A KELLY/LINCOLN/OLSON (586) LEACH (595) MONON (692)
KOLISH, MARK & DIANE	5400 W 100N	Jefferson	66-06-11-200-002.000-008	40	008-00078-00 NE NW SEC 11 40A LEACH (595) MONON (692)
	WINAMAC,IN 46996	Jefferson	66-06-11-100-003.000-008	22.17	008-00079-00 PT NW NE SEC 11 22.17A E P THOMPSON (660) MONON (692)
	5400 W 100 N	Jefferson	CENTRAL TOTAL ACREAGE	2483.68	
OLSON, E. ALLEN & KAYE M.	WINAMAC,IN 46996		(2021)		
	WINAMAC,IN 46996				
KROHN, ROBERT H. & KROHN, MARTHA K., JOINT REVOCABLE LIVING TRUST	5400 W 100 N				
	WINAMAC,IN 46996				

Central

2021-15/2022-01
 Ex A, P7

Landowner	Township	Property Address	PIN	Acreage	Legal Description
ERIC D. & BARBARA A. STOTLER REVOCABLE LIVING TRUST	Beaver	400 S 800W WINAMAC, IN 46996 400 S 700 W	66-11-03-200-012.000-002	90.03 (649)	002-00585-00 PT N.2 FRAC SEC. 3 90.03A STOUT/HODGE
	Beaver	WINAMAC, IN 46996 7070 W 400S	66-11-03-500-009.000-002	28.91 (649)	002-00582-00 PT N.2 FRAC SEC. 3 28.91A STOUT/HODGE
ROBERT C. SCHMICKER	Jefferson	WINAMAC, IN 46996 7361 W 400 S	66-06-34-400-003.000-009	160	009-00326-00 SE SEC. 34 160A STOUT/HODGE (649)
ERIC D. & BARBARA A. STOTLER REVOCABLE LIVING TRUST	Beaver	WINAMAC, IN 46996 700 W 400 S	66-11-03-100-001.000-002	41.98 (649)	002-00281-00 PT N.2 FRAC SEC. 3 41.98A STOUT/HODGE
JAMES B. NICOLAS, DENISE L. BECKNER, KATHERINE A. ZELLERS; JOETTA BURNS & JC BRADLEY BERNICE GIMPLE & JOY GIMPLE	Beaver	WINAMAC, IN 46996 300 S 700 W	66-11-03-100-008.000-002	60.5 (649)	002-00581-00 PT N.2 FRAC SEC. 3 60.50A STOUT/HODGE
BERNICE GIMPLE & JOY GIMPLE	Jefferson	WINAMAC, IN 46996 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)
SCOTT E. FRITZ	Jefferson	WINAMAC, IN 46996 6477 W 300S	66-06-26-300-014.000-009	25 (536)	009-00103-00 E SIDE NW SW SEC. 26 25A BUDD-FISHER
	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)
SCOTT E. & KAREN L. FRITZ	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)
	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 BUDD-FISHER (536)
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-FISHER (536)
	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 (698R)
SCOTT E. FRITZ	Jefferson	WINAMAC, IN 46996 300 S 600 W	66-06-25-200-004.000-008	40	008-00044-00 SW NW SEC 25 40A 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)
SCOTT E. FRITZ	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-FISHER (536)
	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)
KAREN L. FRITZ	Jefferson	WINAMAC, IN 46996 500 W 275 S	66-06-25-400-010.000-009	73.5	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	009-00095-00 SE SE SEC. 25 40A SPURGEON LUGENBEAL (640) BUDD-FISHER (536)
SCOTT E. 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)
	Jefferson	WINAMAC, IN 46996 275 S 500 W	66-06-36-100-007.000-009	39	009-00098-00 PT SE NE SEC. 36 39A SPURGEON LUGENBEAL (640) BUDD-FISHER (536)
SCOTT E. FRITZ	Monroe	WINAMAC, IN 46996 275 S 500 W	66-07-30-300-008.000-010	79.77	FOREST 14A) AGNEW/LWR (519) SMITH/WALBURN (696) SMITH/WALBURN (696R)
	Monroe	WINAMAC, IN 46996 SOUTH	66-07-30-400-017.000-010	33.911 (696R)	(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) AGNEW/LWR (519) SMITH/WALBURN
 (696) SMITH/WALBURN (696R) 74.484
 AGNEW/LWR (519) SMITH/WALBURN (696) 128.208
 SMITH/WALBURN (696R)
 010-00403-00 E.2 NE LESS 2.5A SEC. 30/30/2 77.50A
 AGNEW/LWR (519) SMITH/WALBURN (696) 77.5
 SMITH/WALBURN RECON (696R) 1860.72

275 S 500 W
 WINAMAC, IN 46996 66-07-30-400-009.000-010
 200 S 500 W
 WINAMAC, IN 46996 66-07-30-500-005.000-010
 200 S 400 W
 WINAMAC, IN 46996 66-07-30-100-003.000-010
South Acreage
(2021)

Montroe
 Montroe
 Montroe

ANDREW S. FRITZ
 MARSHA LYNN FRITZ

SOUTH

RESOLUTION #

2024-15/2022-01

Exhibit B₁

PAGE 1

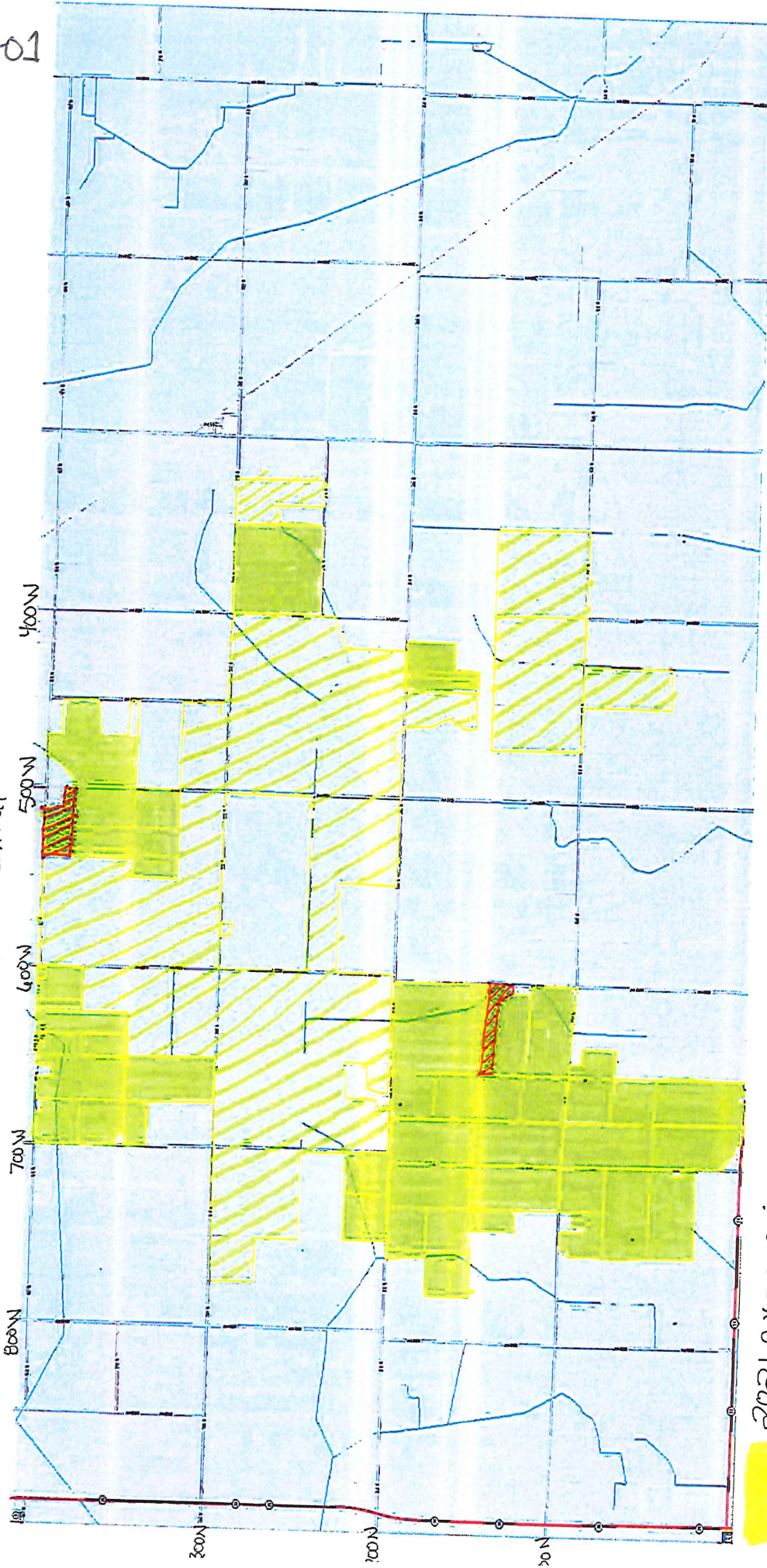
Mammoth Solar North
347.78 acres



2021-15/2022-01

Ex B, p2

Central



2021 expansion

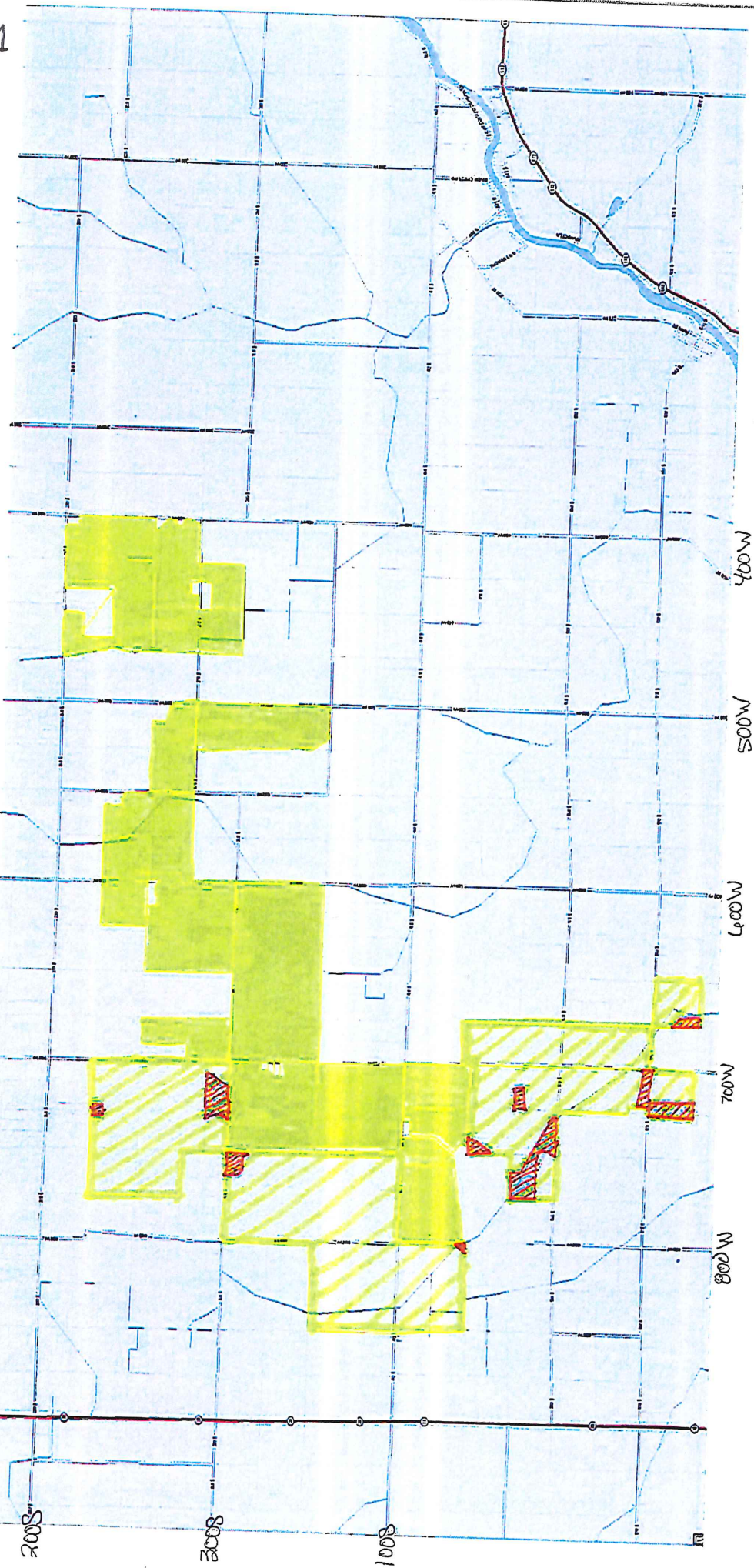
2020 ground special exception request

no panels

2021-15/2022-01

Ex B, P3

= Final expansion addition 1,860.71 acres
 = 2020 original panels excluded
 ALL Mammoth South with Final



*not to scale



**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 equipment is installed and fully functional, unless a filing extension has been obtained. A person who obtains a filing extension must file the form between January 1 and the extended due date of that year.
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)
5. 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 INFORMATION

Name of taxpayer Starke Solar LLC		Name of contact person Nick Cohen	
Address of taxpayer (number and street, city, state and ZIP code) Winamac, Indiana 46996		Title of contact person President	
Telephone number () ()	Fax number () ()	Telephone number (570) 840.5835	E-mail address of contact person ncohen@gegrenewables.com

SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Name of designating body Pulaski County Council		Resolution number 2021-09, 2021-15/2022-01	
Location of property Various parcels in Pulaski County described in Resolution 2021-15/2022-01, Exhibits A and B		County Pulaski	
Taxing district 002, 005, 008, 009, 010, 012		ESTIMATED	
Description of manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment (Use additional sheets if necessary.) Photovoltaic solar panel-based electricity generation facility		Start Date	Completion Date
		Manufacturing Equipment	12/2023 12/2025
		Research & Development Equipment	
		Logistical Distribution Equipment	
		Information Technology Equipment	

SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT

Current number 0	Salaries 0	Number retained 0	Salaries 0	Number additional 18 (6 added/year through year 3)	Salaries \$1,225,287 (year 3)
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SECTION 4 ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT

NOTE: Pursuant to IC 6-1.1-12.1-5.1(d)(2) the COST of the property is confidential.	Manufacturing Equipment		Research & Development Equipment		Logistical Distribution Equipment		Information Technology Equipment	
	Cost	Assessed Value	Cost	Assessed Value	Cost	Assessed Value	Cost	Assessed Value
Current values	0	0						
Plus estimated values of proposed project	798,953,116	255,664,997						
Less values of any property being replaced	0	0						
Net estimated values upon completion of project	798,953,116	255,664,997						

SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER

Estimated solid waste converted (pounds) _____ Estimated hazardous waste converted (pounds) _____
Other benefits: _____

SECTION 6 TAXPAYER CERTIFICATION

I hereby certify that the representations in this statement are true.

Signature of authorized representative 	Title President	Date signed (month, day, year) 01/10/2022
E-mail address ncohen@doral-llc.com	Telephone number (570) 840.5835	Fax number () ()

FOR USE OF THE DESIGNATING BODY

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

A. The designated area has been limited to a period of time not to exceed 40 calendar years * (see below). The date this designation expires is 10 January 2062. NOTE: This question addresses whether the resolution contains an expiration date for the designated area.

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

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

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

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

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

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

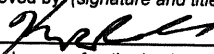

G. Other limitations or conditions (specify) _____

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

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

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

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

Approved by: (signature and title of authorized member of designating body)  _____, President	Telephone number (574) 946.3869	Date signed (month, day, year) 01/10/2022
Printed name of authorized member of designating body KENNETH R. BOSWELL	Name of designating body Pulaski County Council	
Attested by: (signature and title of attester)  _____, Auditor	Printed name of attester Laura Wheeler	

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

IC 6-1.1-12.1-17

Abatement schedules

Sec. 17. (a) A designating body may provide to a business that is established in or relocated to a revitalization area and that receives a deduction under section 4 or 4.5 of this chapter an abatement schedule based on the following factors:

- (1) The total amount of the taxpayer's investment in real and personal property.
- (2) The number of new full-time equivalent jobs created.
- (3) The average wage of the new employees compared to the state minimum wage.
- (4) The infrastructure requirements for the taxpayer's investment.

(b) This subsection applies to a statement of benefits approved after June 30, 2013. A designating body shall establish an abatement schedule for each deduction allowed under this chapter. An abatement schedule must specify the percentage amount of the deduction for each year of the deduction. An abatement schedule may not exceed ten (10) years.

(c) An abatement schedule approved for a particular taxpayer before July 1, 2013, remains in effect until the abatement schedule expires under the terms of the resolution approving the taxpayer's statement of benefits.

RESOLUTION 2021-15 / 2022-01

Exhibit D

Utility Distributable Property Tax-abatement schedule

Year of Abatement	Payable Year*	Rate of 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	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

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,
 - a. 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

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 Boswell, President

_____-signed-_____
Adam Loehmer, Vice-President

_____-signed-_____
Ronald DeSabatine

_____-signed-_____
Tim Overmyer

_____-signed-_____
Kathleen Thompson

_____-signed-_____
Michael T. Tiede

_____-signed-_____
Brian Young

ATTEST:

_____-signed-_____
Laura Wheeler, Auditor
County of Pulaski, Indiana