

PULASKI COUNTY RESOLUTION #2022-02
BY THE COUNTY COUNCIL OF PULASKI COUNTY, INDIANA
A CONFIRMATORY RESOLUTION FOR THE ESTABLISHMENT OF AN ECONOMIC
REVITALIZATION AREA AND THE GRANTING OF
REAL PROPERTY AND PERSONAL PROPERTY TAX DEDUCTIONS
(MOSS CREEK SOLAR PROJECT)

WHEREAS, Moss Creek Solar, LLC ("Moss Creek") has advised the County Council of Pulaski County, Indiana (the "Council") that Moss Creek intends to construct a solar energy generation facility in Beaver Township in Pulaski County, Indiana ("County") on land generally depicted on Exhibit A attached hereto and incorporated herein by this reference (the land on Exhibit A is also referred to herein as the "General Project Area"); and

WHEREAS, in the course of constructing the aforementioned solar energy generation facility, Moss Creek intends to complete certain redevelopment activity and to develop and construct certain improvements and/or facilities, including but not limited to the installation of new manufacturing equipment (as defined in I.C. 6-1.1-12.1) (collectively, the "Project"), on certain parcels within the General Project Area, as such parcels are described on Exhibit B-1 attached hereto and incorporated herein by this reference and generally depicted on Exhibit B-2 attached hereto and incorporated herein by this reference, and within certain County road rights-of-way encompassed within the General Project Area regardless of such rights-of-way being within or outside the parcels described and depicted on Exhibit B-1 and Exhibit B-2 respectively (said parcels and all County road rights-of-way within the General Project Area are referred to herein, collectively, as the "Real Property"); and

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

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

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

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

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

WHEREAS, the Council has considered the following factors under I.C. 6-1.1-12.1-17 in connection with the Project: (i) the total amount of Moss Creek'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 Moss Creek's investment under the Project (collectively, the "Deduction Schedule Factors"); and

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WHEREAS, during a preliminary meeting on October 11, 2021, the Council received evidence about whether the Real Property should be designated as an ERA and, after making the findings required by I.C. 6-1.1-12.1, the Council adopted Resolution #2021-11 (hereinafter, the “Preliminary Resolution”) designating the Real Property as an ERA in which the ERA is allowed abatement of real property and personal property taxes as further described herein, subject to the adoption of a confirmatory resolution by the Council; and

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

3. That the designation of the Real Property as an ERA pursuant to I.C. 6-1.1-12.1-1 *et seq.* is hereby reaffirmed and confirmed for a period of 40 years commencing on the date hereof.

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4. That the Statement submitted by Moss Creek is hereby approved and the Council hereby authorizes and directs the President to execute the Statement and hereby authorizes the County Auditor to attest the Statement.

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

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

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

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

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6. That Resolutions numbered 1a, 1b, 2a, 2b, and 3 (collectively, the “Additional Resolutions”) of Pulaski County Resolution #2021-06, a copy of which is attached hereto as Exhibit D, are incorporated into this Confirmatory Resolution and the deductions approved herein are subject to the Additional Resolutions as part of the “Other limitations or conditions” permitted by Line G of the second page of the Statement, as well as Moss Creek signing an instrument agreeing to the Additional Resolutions.

7. That upon notice to the Council, to the extent permitted under Indiana law, Moss Creek may assign its rights and obligations under this Confirmatory Resolution, including, but not limited to, the right to claim deductions and any other rights or obligations contained under I.C. 6-1.1-12.1, to one or more assignees.

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

9. That the Council shall cause this Confirmatory Resolution to be filed with the Pulaski County Assessor. Moss Creek agrees to annually provide the County Assessor with copies of all compliance filings made with the Indiana Department of Local Government Finance.

10. That the Council recognizes that Moss Creek has no obligation to construct the Project.

11. That this Confirmatory Resolution shall be subject to the terms of the Agreement for Economic Development attached hereto as Exhibit E and incorporated herein by this reference (the “Economic Development Agreement”), which is hereby approved by the Council. The Council hereby authorizes and directs the President to execute, and the County Auditor to attest, the Economic Development Agreement.

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

[Remainder of Page Intentionally Left Blank; Signatures Follow]


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This Confirmatory Resolution is adopted by the County Council of Pulaski County, Indiana on January 10, 2022.


COUNTY COUNCIL OF
PULASKI COUNTY, INDIANA

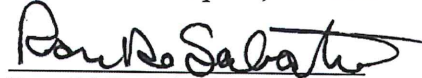
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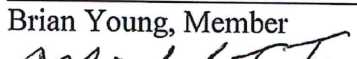

Kenneth R. Boswell, President

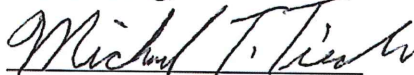

Adam Loehmer, Vice President


Tim A. Overmyer, Member


Kathleen Thompson, Member


Ronald DeSabatine, Member


Brian Young, Member


Michael T. Tiede, Member

NAYS

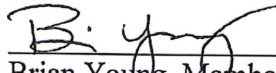
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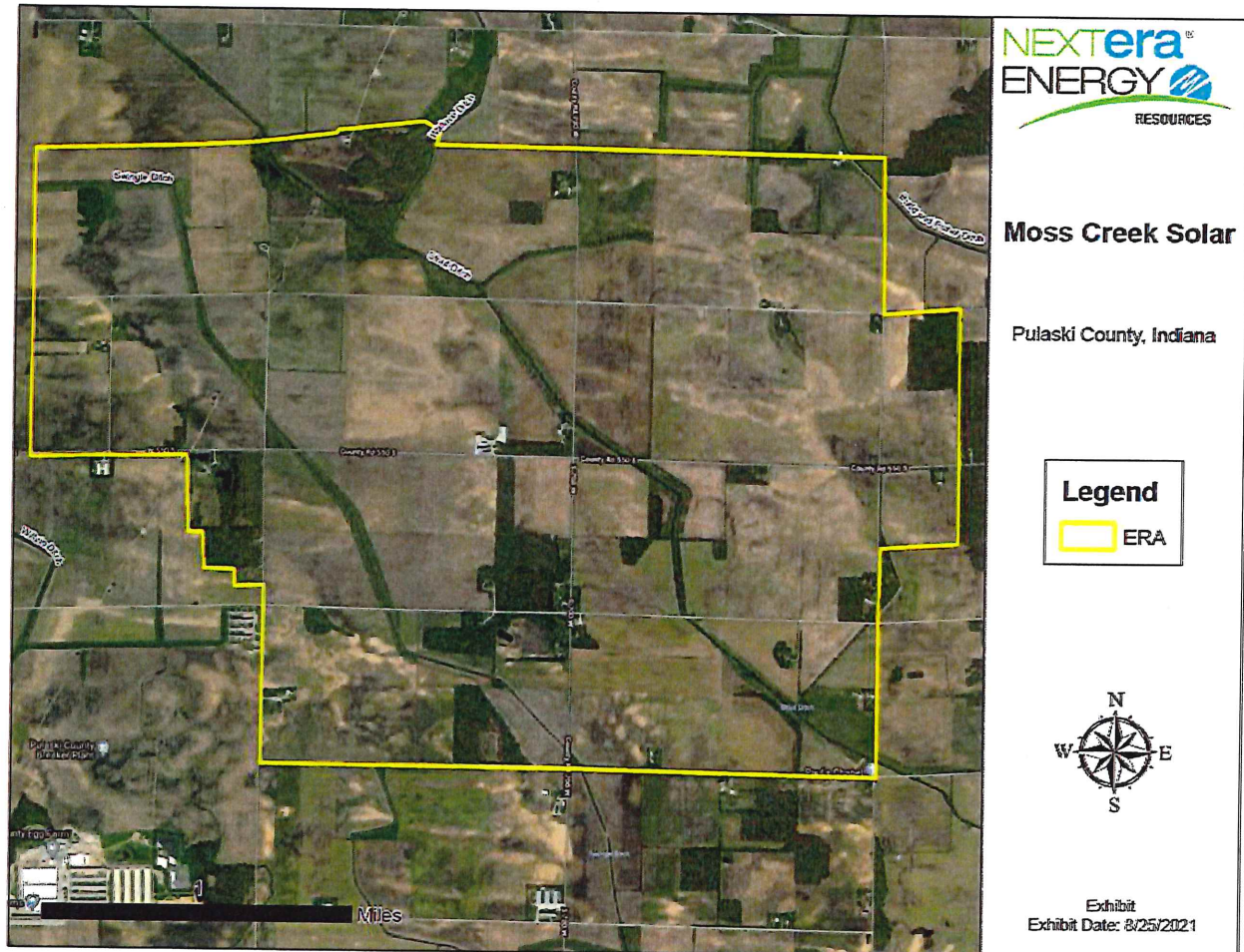
Attest:


Laura Wheeler, Auditor
Pulaski County, Indiana

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EXHIBIT A

GENERAL PROJECT AREA



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EXHIBIT B-1

REAL PROPERTY / ECONOMIC REVITALIZATION AREA (ERA)

Parcel Name	Acres	County PIN	Brief Legal	Section	Township	Range	Approx. Dimensions
CAROL L JOHNSON	40.00	66-11-10-200-006.000-002	002-00318-00 SW NW Sec. 10 40A SWINGLE (660)	010	029N	003W	1366'W X 1328'L
Cosgray, Steven L liv trust et al	80.00	66-11-11-300-012.000-002	002-00107-00 S.2 SW SEC. 11 80A STOUT HODGE (649)	011	029N	003W	2614'W X 1329'L
David W Busch Living Trust	40.00	66-11-03-300-004.000-002	002-00035-00 SW SW SEC. 3 40A STOUT HODGE (649) SWINGLE (650)	003	029N	003W	1389'W X 1489'L
David W Busch Living Trust	73.82	66-11-04-400-008.000-002	002-00034-00 PT NE SE & ALL S.2 SE E OF SWINGLE DITCH EX 1A SEC. 4 73.819A STOUT HODGE (649) SWINGLE (650)	004	029N	003W	1334'W X 2617'L
David W Busch Living Trust	0.84	66-11-04-400-009.000-002	002-00037-00 SE COR SE SE SEC. 4 1A	004	029N	003W	250'W X 209'L
David W Busch Living Trust	40.00	66-11-10-200-001.000-002	002-00036-00 NW NW SEC. 10 40A SWINGLE (650)	010	029N	003W	1364'W X 1323'L
Johnson, Harold R rev trust	38.12	66-11-08-100-003.000-002	002-00315-00 PT NW NE SEC. 9 38.117A SWINGLE (650) WELTZIN (673)	009	029N	003W	1296'W X 1316'L
Johnson, Harold R rev trust	40.00	66-11-08-100-004.000-002	002-00314-00 NE NE SEC. 9 40A SWINGLE (650)	009	029N	003W	1403'W X 1326'L
Johnson, Harold R rev trust	20.00	66-11-08-100-008.000-002	002-00316-00 N.2 SE NE SEC. 9 20A SWINGLE (650)	009	029N	003W	1366'W X 661'L
Johnson, Harold R rev trust	20.00	66-11-09-100-013.000-002	002-00317-00 S.2 SE NE SEC. 9 20A SWINGLE (650)	009	029N	003W	1334'W X 661'L
Johnson, Harold R rev trust	38.91	66-11-09-200-006.000-002	002-00324-00 SE NW SEC. 9 40A WELTZIN (673)	009	029N	003W	1334'W X 1314'L
JOSEPH & CAROLE KUHN	40.00	66-11-12-300-007.000-002	002-00338-00 NW SW SEC. 12 40A STOUT HODGE (649)	012	029N	003W	1330'W X 1324'L
JOSEPH KUHN	40.00	66-11-08-100-007.000-002	002-00334-00 SW NE SEC. 9 40A SWINGLE (650) WELTZIN (673)	009	029N	003W	1296'W X 1322'L
JOSEPH KUHN	40.00	66-11-11-400-011.000-002	002-00335-00 NE SE SEC. 11 40A STOUT HODGE (649)	011	029N	003W	1316'W X 1322'L
JOSEPH P KUHN	76.06	66-11-10-100-003.000-002	002-00339-00 PT W.2 NE SEC. 10 76.06A STOUT HODGE (649) SWINGLE (650)	010	029N	003W	1332'W X 2650'L
JOSEPH P KUHN	40.00	66-11-10-200-002.000-002	002-00341-00 NE NW SEC. 10 40A SWINGLE (650)	010	029N	003W	1280'W X 1325'L
JOSEPH P KUHN	40.00	66-11-10-200-007.000-002	002-00340-00 SE NW SEC. 10 40A STOUT HODGE (649)	010	029N	003W	1337'W X 1325' L
JOSEPH P KUHN	38.79	66-11-11-300-007.000-002	002-00337-00 NW SW SEC. 11 38.78A STOUT HODGE (649)	011	029N	003W	1314'W X 1329'L
Kuhn, Joseph and Carol L	34.89	66-11-14-100-002.000-002	002-00422-00 PT. NW NE SEC. 14 35.5A STOUT HODGE (649)	014	029N	003W	1260'W X 1315'L
Kuhn, Joseph and Carol L	38.77	66-11-14-100-006.000-002	002-00247-00 SW NE SEC. 14 40A STOUT HODGE (649) SWINGLE (660) HARP HELFRICK (666)	014	029N	003W	1321'W X 1321'L

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Kuhn, Joseph and Carol L.	60.00	66-11-14-200-001.000-002	002-00403-00 PT N.2 NW SEC. 14 60.001A STOUT HODGE (649)	014	029N	003W	2639W X 1320'L
Kuhn, Joseph and Carol L.	15.00	66-11-14-200-027.001-002	002-00451-00 PT N.2 NW SEC. 14 14.999A STOUT HODGE (649) SWINGLE (650)	014	029N	003W	1320W X 679'L
Kuhn, Timothy J and Kathleen A.	18.66	66-11-02-400-009.000-002	002-00442-00 PT S.2 SE SEC. 2 18.660A STOUT HODGE (649) BUDD-FISHER (536)	002	029N	003W	661W X 1330'L
Kuhn, Timothy J and Kathleen A.	1.01	66-11-02-400-015.000-002	002-00597-00 PT SW SE SEC. 2 1.01A BUDD-FISHER (536)	002	029N	003W	366W X 120'L
Kuhn, Timothy J and Kathleen A.	50.76	66-11-02-400-016.001-002	002-00891-00 PT S.2 SE SEC. 2 50.762A BUDD-FISHER (536)	002	029N	003W	1664W X 1329'L
Kuhn, Timothy J and Kathleen A.	50.00	66-11-02-700-017.001-002	002-0068200 SE SW & PT SW SE SEC. 2 50.000A STOUT HODGE (649)	002	029N	003W	1649W X 1329'L
Kuhn, Timothy J and Kathleen A.	38.39	66-11-11-100-004.000-002	002-00153-00 PT NE NE SEC. 11 38.39A BUDD-FISHER (536)	011	029N	003W	1316W X 1319'L
Kuhn, Timothy J and Kathleen A.	80.00	66-11-11-100-008.000-002	002-00154-00 S.2 NE SEC. 11 80A STOUT HODGE (649) BUDD-FISHER (536)	011	029N	003W	2636W X 1325'L
Kuhn, Timothy J and Kathleen A.	20.00	66-11-11-200-002.000-002	002-00444-00 PT NE NW SEC. 11 20A STOUT HODGE (649) BUDD-FISHER (536)	011	029N	003W	638W X 1311'L
Kuhn, Timothy J and Kathleen A.	40.00	66-11-11-200-005.000-002	002-00155-00 SE NW SEC. 11 40A STOUT HODGE (649)	011	029N	003W	1321W X 1329'L
Kuhn, Timothy J and Kathleen A.	19.34	66-11-11-200-016.000-002	002-00536-00 PT NE NW SEC. 11 19.34A STOUT HODGE (649) BUDD-FISHER (536)	011	029N	003W	682W X 1311'L
Kuhn, Timothy J and Kathleen A.	34.34	66-11-11-400-010.000-002	002-00053-00 PT NW SE SEC. 11 34.343A STOUT HODGE (649)	011	029N	003W	1316W X 1322'L
Kuhn, Timothy J and Kathleen A.	50.00	66-11-11-400-013.000-002	002-00052-00 SW SE & W.2 SE SE SEC. 11 50A STOUT HODGE (649)	011	029N	003W	1969W X 1324'L
Kuhn, Timothy J and Kathleen A.	11.00	66-11-11-400-021.001-002	002-00685-00 PT E.2 SE SE SEC. 11 11A STOUT HODGE (649)	011	029N	003W	663W X 1321'L
Kuhn, Timothy J and Kathleen A.	90.00	66-11-12-200-001.000-002	002-00394-00 W.2 NW SEC. 12 80A STOUT HODGE (649) BUDD-FISHER (536)	012	029N	003W	1315W X 2846'L
Kuhn, Timothy J and Kathleen A.	23.88	66-11-15-100-002.000-002	002-00404-00 NW NE SEC. 15 24.762A SWINGLE (650)	015	029N	003W	1317W X 1315'L
MEYER REV LIV TRUST	40.13	66-11-10-300-013.000-002	002-00408-00 SE SW SEC. 10 40A SWINGLE (650)	010	029N	003W	1337W X 1332'L
MEYER REV LIV TRUST	35.45	66-11-10-400-016.000-002	002-00407-00 PT SW SE SEC. 10 35.248A SWINGLE (650)	010	029N	003W	1309W X 1336'L
TIMOTHY J REIDELBACH	80.00	66-11-10-300-009.000-002	002-00463-00 N.2 SW SEC. 10 80A SWINGLE (650)	010	029N	003W	2681W X 1324'L

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TIMOTHY J REIDELBACH	40.00	66-11-10-400-010.000-002	002-00464-00 NW SE SEC. 10 40A SWINGLE (650)	010	029N	003W	1323'W X 1336'L
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EXHIBIT B-2

REAL PROPERTY / ECONOMIC REVITALIZATION AREA (ERA)

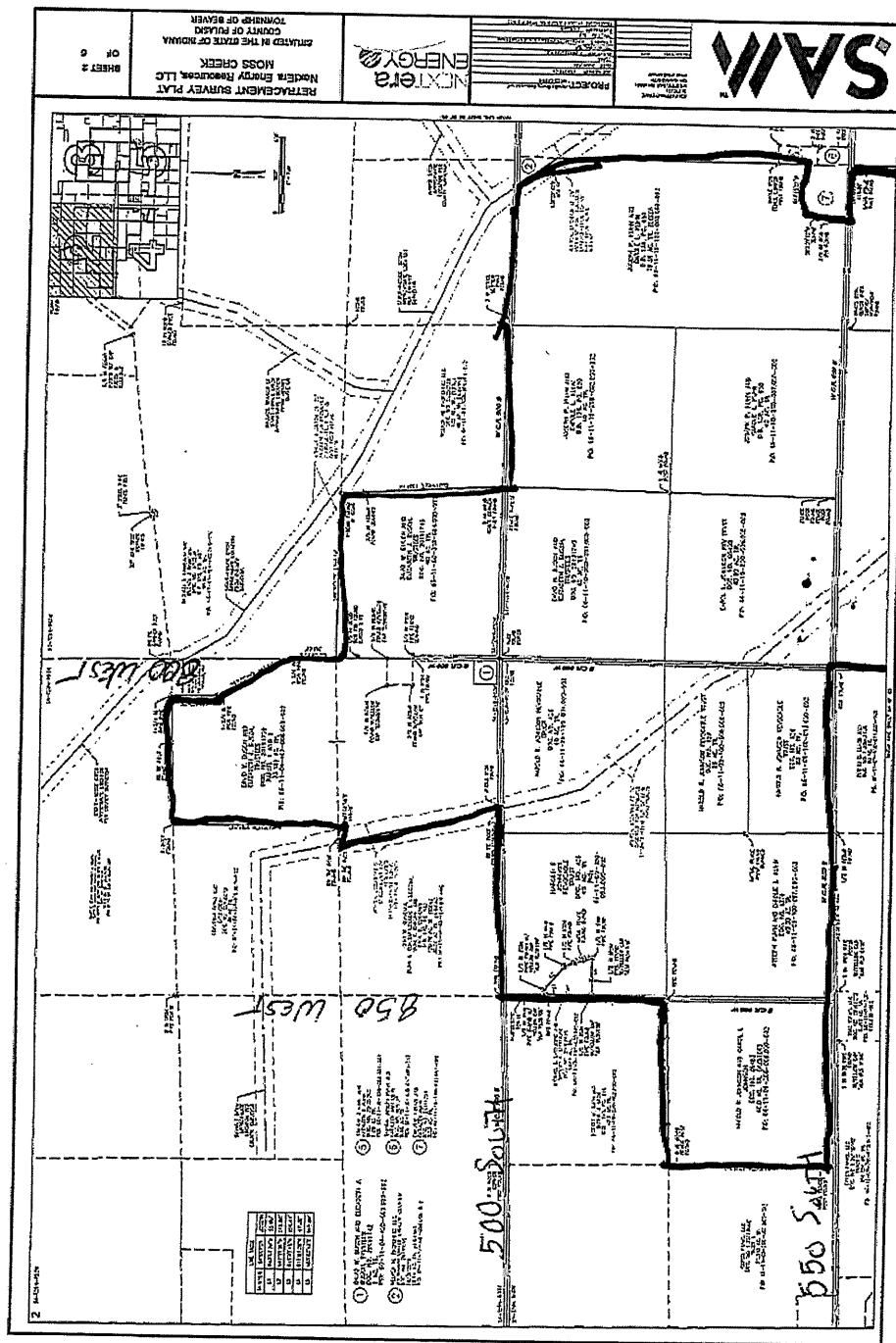


Exhibit B-2 to Confirmatory Resolution

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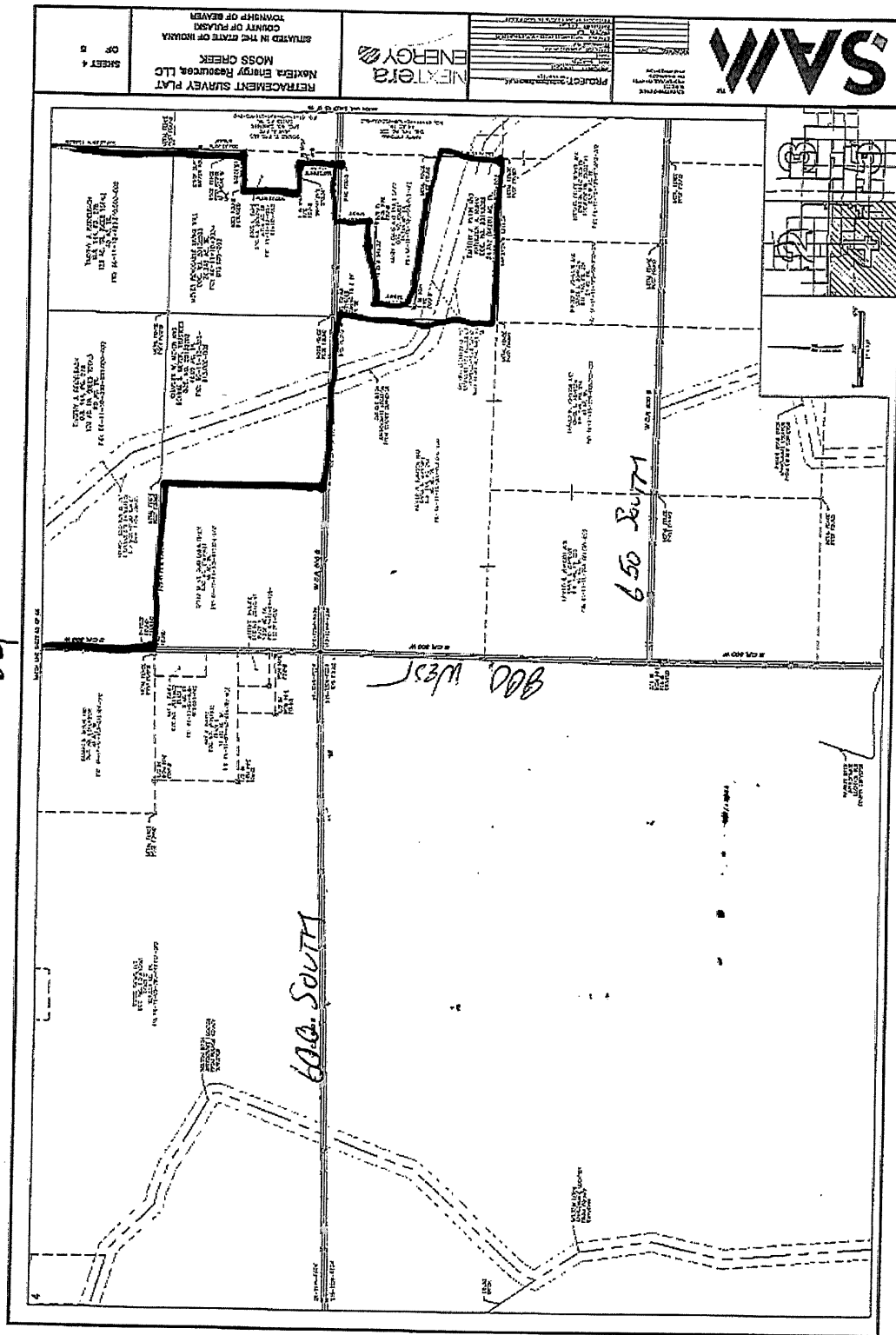


Exhibit B-2 to Confirmatory Resolution

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Exhibit B-2 to Confirmatory Resolution

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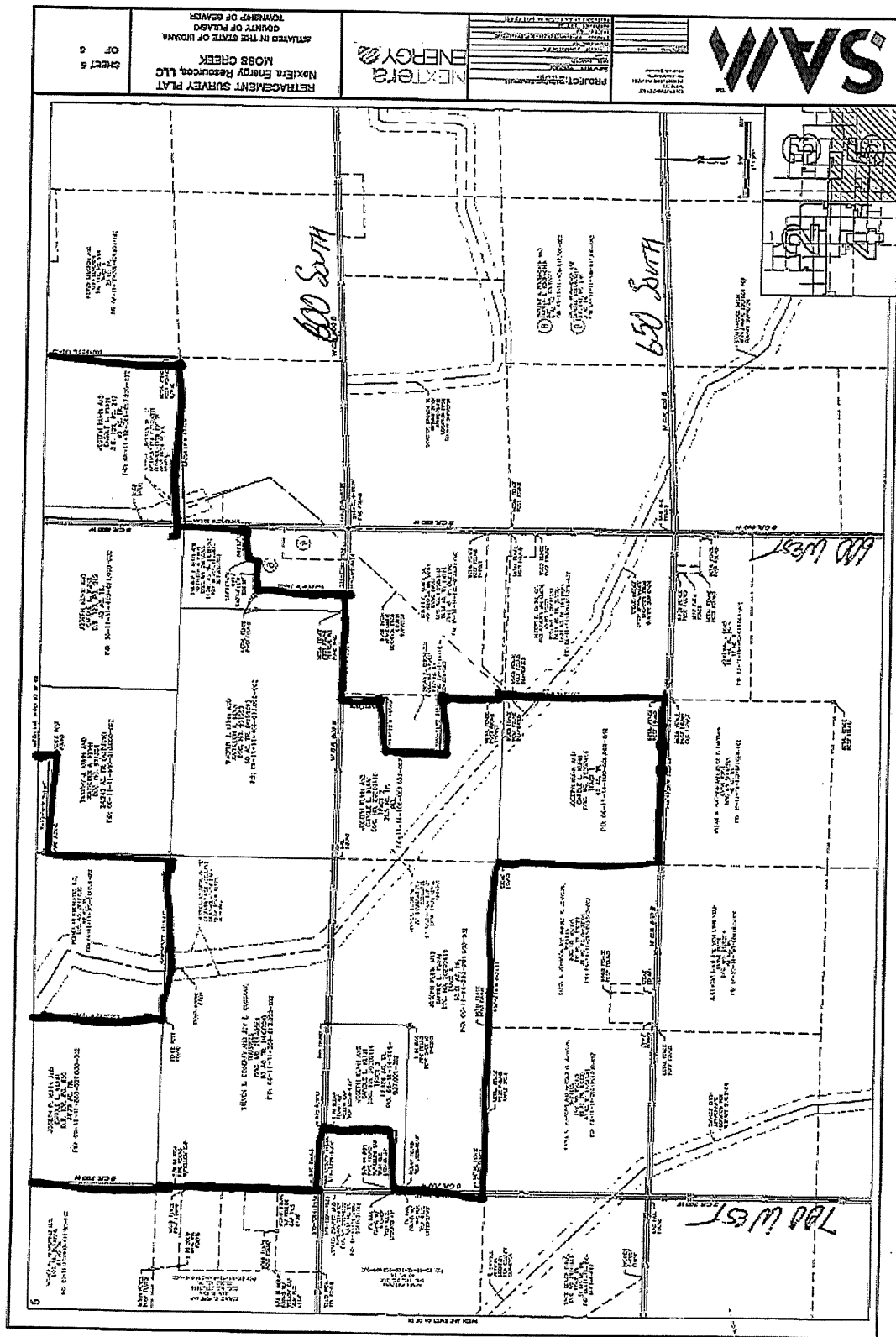


Exhibit B-2 to Confirmatory Resolution

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EXHIBIT C

STATEMENT

DocuSign Envelope ID: 15B5BC9A-7AC6-4403-9742-0742F05CF397



STATEMENT OF BENEFITS
UTILITY DISTRIBUTABLE PROPERTY
 State Form 52446 (RS) (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 6-1.1-12-1-5.7

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 logical 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-EFA must be filed with the county assessor. Form UD-EFA 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 logical 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 OF-1UD annually to show compliance with the Statement of Benefits. (IC 6-1.1-12-1-5.5)
5. For a Form SB-1UD 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-1UD that is approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. (IC 6-1.1-12-1-7)

SECTION 1 TAXPAYER INFORMATION											
Name of taxpayer Moss Creek Solar, LLC					Name of contact person Mary E. Solada Esq., 10 W. Market Street, Indianapolis, IN 46204						
Address of taxpayer (number and street, city, state and ZIP code) 700 Universe Blvd., FORT JEB, JUNO BEACH, FL 33408					Title of contact person						
Telephone number ()		Fax number ()		Telephone number (317) 635-8900		E-mail address of contact person mary.solada@dentons.com					
SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT											
Name of designating body Pulaski County Council					Resolution number 2022-02						
Location of property Various parcels in Beaver Township described in Resolution 2022-02, Exhibits B-1 and B-2					County Pulaski		Taxing district 002				
Description of manufacturing equipment and/or research and development equipment and/or logical distribution equipment and/or information technology equipment. (Use additional sheets if necessary.) Taxpayer proposes to develop an approximate 200 MW commercial solar generation project in Beaver Township, Pulaski County. See Exhibit A for Project area.					ESTIMATED						
					Start Date Completion Date						
					Manufacturing Equipment: 10/01/2022 12/31/2024						
					Research & Development Equipment:						
					Logical 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 additions 1-2			
								Salaries \$65,000-\$75,000			
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		Logical Distribution Equipment		Information Technology Equipment	
				Cost	Assessed Value	Cost	Assessed Value	Cost	Assessed Value	Cost	Assessed Value
Current values											
Plus estimated values of proposed project:				\$200,000,000							
Less values of any property being replaced											
Net estimated value upon completion of project:				\$200,000,000							
SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER											
Estimated solid waste converted (pounds): _____						Estimated hazardous waste converted (pounds): _____					
Other benefits: _____											
Doc. # 215790112											
SECTION 6 TAXPAYER CERTIFICATION											
I hereby certify that the representations in this statement are true.											
Signature of authorized representative 						Title Vice President		Date signed (month, day, year) 01/07/2022			
Social Address:						Telephone number (561) 304-6138		Fax number ()			

PULASKI COUNTY RESOLUTION #2022-02
BY THE COUNTY COUNCIL OF PULASKI COUNTY, INDIANA
A CONFIRMATORY RESOLUTION FOR THE ESTABLISHMENT OF AN ECONOMIC
REVITALIZATION AREA AND THE GRANTING OF
REAL PROPERTY AND PERSONAL PROPERTY TAX DEDUCTIONS
(MOSS CREEK SOLAR PROJECT)

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FOR USE OF THE DESIGNATING BODY													
<p>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 6-1-1-2.1-2.5, provides for the following limitations as authorized under IC 6-1-1-2.1-2.5.</p>													
<p>A. The designated area has been limited to a period of time not to exceed <u>40</u> calendar years * (see below). The date this designation expires is <u>January 10, 2062</u>. NOTE: This question addresses whether the resolution contains an expiration date for the designated area.</p>													
<p>B. The type of deduction that is allowed in the designated area is limited to:</p> <table style="width: 100%;"> <tr> <td>1. Installation of new manufacturing equipment</td> <td><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</td> <td rowspan="4"> <input type="checkbox"/> Enhanced Abatement per IC 6-1-1-2.1-2.5 Check box if an enhanced abatement was approved for one or more of these types. </td> </tr> <tr> <td>2. Installation of new research and development equipment</td> <td><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</td> </tr> <tr> <td>3. Installation of new logistical distribution equipment</td> <td><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</td> </tr> <tr> <td>4. Installation of new information technology equipment</td> <td><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</td> </tr> </table>			1. Installation of new manufacturing equipment	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Enhanced Abatement per IC 6-1-1-2.1-2.5 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		
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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												
<p>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.)</p>													
<p>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.)</p>													
<p>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.)</p>													
<p>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.)</p>													
<p>G. Other limitations or conditions (specify): <u>Subject to terms of an Agreement for Economic Development between County and Taxpayer</u></p>													
<p>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:</p> <table style="width: 100%;"> <tr> <td><input checked="" type="checkbox"/> Year 1</td> <td><input checked="" type="checkbox"/> Year 2</td> <td><input checked="" type="checkbox"/> Year 3</td> <td><input checked="" type="checkbox"/> Year 4</td> <td><input checked="" type="checkbox"/> Year 5</td> <td rowspan="2"> <input type="checkbox"/> Enhanced Abatement per IC 6-1-1-2.1-2.5 Number of years approved: _____ (Enter one to twenty (1-20) years; may not exceed twenty (20) years.) </td> </tr> <tr> <td><input checked="" type="checkbox"/> Year 6</td> <td><input checked="" type="checkbox"/> Year 7</td> <td><input checked="" type="checkbox"/> Year 8</td> <td><input checked="" type="checkbox"/> Year 9</td> <td><input checked="" type="checkbox"/> Year 10</td> </tr> </table>			<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 type="checkbox"/> Enhanced Abatement per IC 6-1-1-2.1-2.5 Number of years approved: _____ (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
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<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									
<p>I. For a Statement of Benefits approved after June 30, 2013, did the designating body adopt an abatement schedule per IC 6-1-1-2.1-2.7? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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.</p>													
<p>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.</p>													
<p>Approved by: <u>[Signature]</u> _____ President</p>	<p>Telephone number: <u>(574) 946.3653</u></p>	<p>Date signed (month, day, year) <u>01/10/2021</u></p>											
<p>Printed name of authorized member of designating body: <u>KENNETH R. BOSWELL</u></p>	<p>Name of designating body: <u>Pulaski County Council</u></p>												
<p>Attested by: <u>[Signature]</u> _____ Auditor</p>	<p>Printed name of attester: <u>Laura Wheeler</u></p>												
<p>* 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 6-1-1-2.1-2.5.</p>													

IC 6-1-1-2.1-2.7

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.

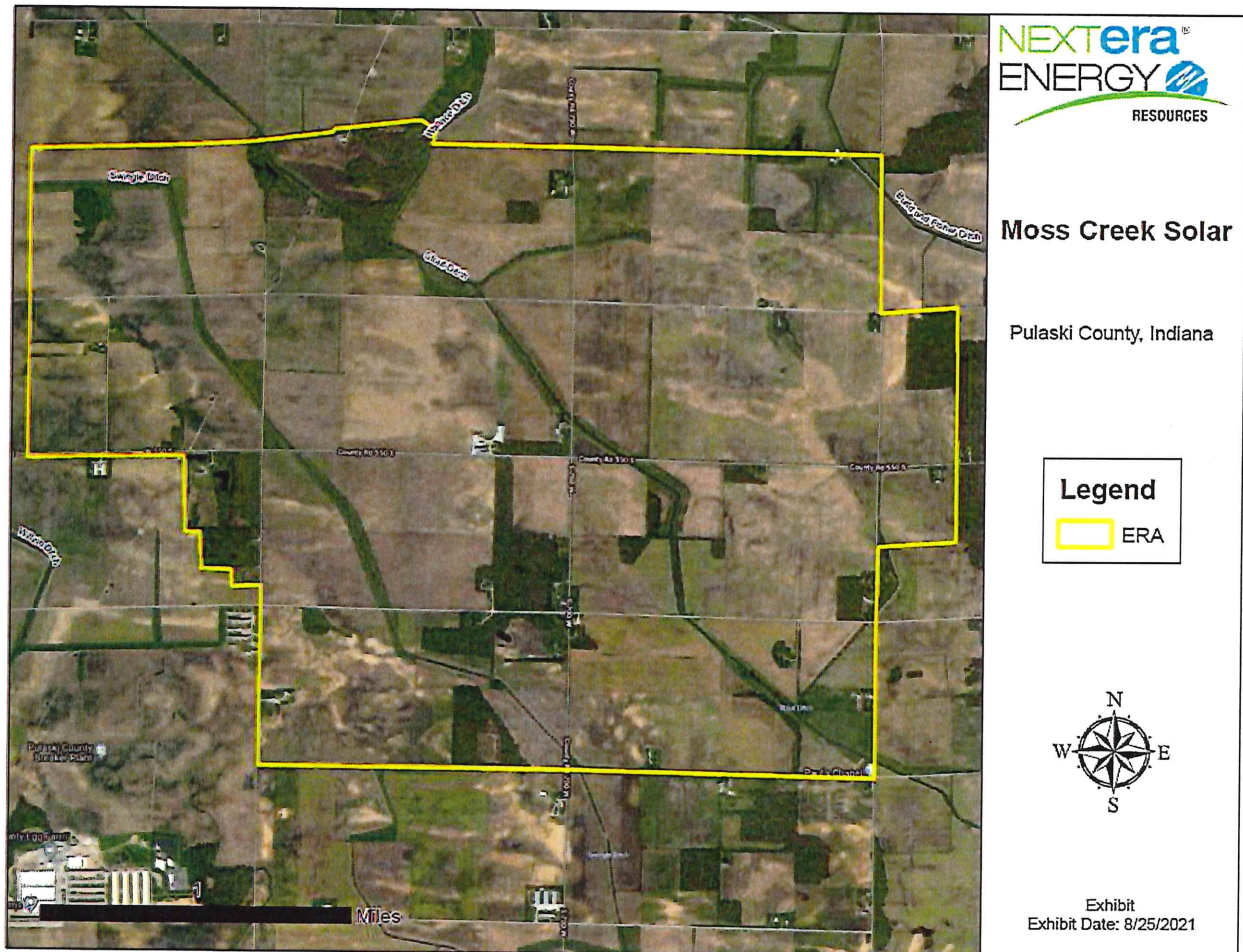
(b) This subsection applies to a statement of benefits approved after June 30, 2013. A designating body shall establish an abatement schedule for each deduction allowed under this chapter. An abatement schedule must specify the percentage amount of the deduction for each year of the deduction. An abatement 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.

PULASKI COUNTY RESOLUTION #2022-02
BY THE COUNTY COUNCIL OF PULASKI COUNTY, INDIANA
A CONFIRMATORY RESOLUTION FOR THE ESTABLISHMENT OF AN ECONOMIC
REVITALIZATION AREA AND THE GRANTING OF
REAL PROPERTY AND PERSONAL PROPERTY TAX DEDUCTIONS
(MOSS CREEK SOLAR PROJECT)

Exhibit A to Statement of Benefits

Project Area



PULASKI COUNTY RESOLUTION #2022-02
BY THE COUNTY COUNCIL OF PULASKI COUNTY, INDIANA
A CONFIRMATORY RESOLUTION FOR THE ESTABLISHMENT OF AN ECONOMIC
REVITALIZATION AREA AND THE GRANTING OF
REAL PROPERTY AND PERSONAL PROPERTY TAX DEDUCTIONS
(MOSS CREEK SOLAR PROJECT)

EXHIBIT D

PULASKI COUNTY RESOLUTION #2021-06

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 #2022-02
BY THE COUNTY COUNCIL OF PULASKI COUNTY, INDIANA
A CONFIRMATORY RESOLUTION FOR THE ESTABLISHMENT OF AN ECONOMIC
REVITALIZATION AREA AND THE GRANTING OF
REAL PROPERTY AND PERSONAL PROPERTY TAX DEDUCTIONS
(MOSS CREEK SOLAR PROJECT)

PULASKI COUNTY RESOLUTION NO. 2021-08
BY THE COUNTY COUNCIL OF PULASKI COUNTY, INDIANA

* Copies of this resolution and any such acknowledgement document required by provision 8, 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 15th day of July 2021.

Yea

Nay

_____-signed-_____
Kenneth Boswell, President

_____-signed-_____
Adam Lockman, Vice-President

_____-signed-_____
Ronald DeSafatime

_____-signed-_____
Tim Overmyer

_____-signed-_____
Kathleen Thompson

_____-signed-_____
Michael T. Diebe

_____-signed-_____
Brian Young

ATTEST:

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