

Sponsor(s): Justin Kiel (District 1)

RESOLUTION NO.: 2023 - 6

A RESOLUTION OF THE LA PORTE COUNTY COUNCIL GRANTING A WAIVER OF NONCOMPLIANCE PURSUANT TO INDIANA CODE 6-1.1-12.1-11.3 WITH RESPECT TO AN ASSESSED VALUATION DEDUCTION (TAX ABATEMENT) FOR THE REAL PROPERTY IMPROVEMENTS OF NP WESTVILLE INDUSTRIAL, LLC

Current Owner / Petitioner: NP Westville Industrial, LLC
6500 S. U.S. Highway 421
Clinton Township, Westville, Indiana

Lessor: Dollar General

Real Property Number: 46-13-05-999-008.000-044

WHEREAS, Deduction for Rehabilitated or Redevelopment of Real Property in Economic Revitalization Areas is authorized under Indiana Code ("IC") 6-1.1-12.1 et seq., (the "Act") in the form of deductions of assessed value for qualified real property improvements, vacant building deductions and the installation of qualified personal property that results from development, redevelopment and rehabilitation; and

WHEREAS, NP Westville Industrial, LLC (the "Company") submitted to the La Porte County Office of Economic Development Department a FORM SB-1/Real Property initiating the process for a 90.9± area of real property located at 6500 S. U.S. Highway 421, Westville, Indiana in Clinton Township (the "Project Site") to be designated as an Economic Revitalization Area (the "ERA") for the purpose of real property improvements assessed valuation deductions (or Tax Abatement) to be applied to investments in existing structures at the Project Site; and

WHEREAS, on September 24, 2018 the La Porte County Council (the "County Council") adopted and approved Resolution No. 2018-9 (the "Declaratory Resolution") that designated and established the Project Site in unincorporated La Porte County, Clinton Township as an Economic Revitalization Area (the "ERA") pursuant to Section 2.5 of the Act for the purpose of providing for assessed valuation deductions as an incentive resource to encourage private enterprise to invest within the La Porte County, Indiana ("County") as a means to attract, retain or expand economic development and employment opportunities; and

WHEREAS, on October 29, 2018 the County Council held a duly scheduled and published public hearing on the Declaratory Resolution and property closed the public hearing upon receiving comments; and

WHEREAS, on October 29, 2018 the County Council adopted and approved Resolution 2018-10 the Confirmatory Resolution and further approved the FORM SB-1/ Real Property (the "FORM SB-1") for an assessed valuation deduction of the Company's real property improvements pursuant to Section 3 of the Act; and

WHEREAS, the Company represented and as independently verified on the real property assessment card for PIN 46-13-05-999-008.000-044 located in the ERA that real property improvements at the Project Site as described in the FORM SB-1 were fully assessed for the January 1, 2020 assessment date for taxes due and payable in 2021; and

WHEREAS, the Company did complete and file timely the January 1, 2020 (Year 1 at 100%) and the January 1, 2021 (Year 2 at 80%) compliance forms (the FORM CF-1 and the FORM 322/RE) with the County Council as the designating body and the Office of the La Porte County Auditor; and

WHEREAS, it has been independently verified that the Company did receive the January 1, 2020 (Pay 2021) and the January 1, 2021 (Pay 2022) ERA assessed valuation deductions and did pay all annual tax liability due for Pay 2021 and Pay 2022 to the La Porte County Office of the Treasurer in a timely manner; and

WHEREAS, the Company failed to timely file the January 1, 2022 (Year 3 at 70%) compliance forms (the FORM CF-1 and the FORM 322/RE) with the County Council as the designating body and the Office of the La Porte County Auditor; and

WHEREAS, the Company did file the January 1, 2022 (Year 3 at 70%) compliance forms (the FORM CF-1 and the FORM 322/RE) with the County Council as the designating body and the Office of the La Porte County Auditor as file stamped by the Auditor on May 5, 2023 (see **EXHIBIT A** attached to this Resolution); and

WHEREAS, Section 11.3 of the Act authorizes the County Council as the designating body by resolution to waive noncompliance with various requirements of the Act in order to claim a deduction; and,

WHEREAS, The Company has requested that the County Council exercise its authority to waive noncompliance by adopting a resolution pursuant to Section 11.3(c) such that said resolution shall identify the property, the assessed valuation deduction, and the taxpayer effected by the resolution as well as furthermore identify the noncompliance for which certain waivers are to apply and make a finding that the noncompliance has been corrected before the adoption of this resolution; and,

WHEREAS, The County Council conducted a public hearing on June 26, 2023 for the purposed of considering the adoption of this Resolution.

NOW, THEREFORE, BE IT RESOLVED BY THE LA PORTE COUNTY COUNCIL THAT: the Company's failure to file in a timely manner file the January 1, 2022 (Year 3 at 70%) compliance forms (the FORM CF-1 and the FORM 322/RE) with the County Council as the designating body and the Office of the La Porte County Auditor are hereby waived pursuant to Section 11.3(a) of the Act, subject to the terms and conditions set forth below:

- (1) A deduction of qualified assessed valuation of 70% for Year 3 of the five-year abatement period as it relates to real property improvements as approved under Resolution 2018-10 shall be applied to the real property improvements of gross assessment specifically identified for real property key number 46-13-05-999-008.000-044.
- (2) The County Council will not entertain or consider any future waivers of noncompliance related to the Company or the Project Site pursuant to the Act as submitted by the Company for untimely filings or noncompliance under Sections 9.5 or 11.3 of the Act.

BE IT FURTHER RESOLVED that if any part, clause, or portion of this Resolution shall be adjudged invalid or unconstitutional, such invalidity or unconstitutionality shall not affect the validity or constitutionality of this Resolution as a whole or any other part, clause, or portion of this Resolution.

BE IT FURTHER RESOLVED that this Resolution shall have full force and effect from and after its passage by the County Council and its signing by the President as required by law.

See Signature Page

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SIGNATURE PAGE

Signed this 26th day of June, 2023.

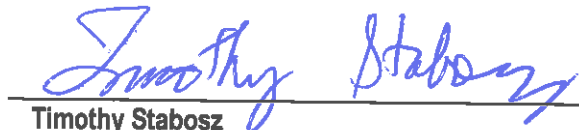


Mike Rosenbaum
President, La Porte County Council



Justin Kiel, Sponsor
La Porte County Council (District 1)

ATTEST:



Timothy Stabosz
Auditor of La Porte County, Indiana