

# Johnson County Council

86 West Court Street  
Franklin, Indiana 46131



## RESOLUTION 2024-TA-1

### **A RESOLUTION CONFIRMING QUALIFYING CERTAIN PERSONAL PROPERTY IMPROVEMENTS FOR TAX ABATEMENT**

**(Martin and Jackson Umbarger for the benefit of an entity to be formed)**

**WHEREAS**, the Johnson County Council recognizes the need to stimulate growth and maintain a sound economy within unincorporated Johnson County, Indiana;

**WHEREAS**, the Johnson County Council further recognizes that it is in the best interest of Johnson County, Indiana to provide incentives to stimulate investment within the community;

**WHEREAS**, Indiana Code 6-1.1-12.1 *et. seq.* provides for the adoption of a program of real and personal property tax abatement within an Economic Revitalization Area (“ERA”);

**WHEREAS**, the Johnson County Council desired to establish such an ERA within its jurisdiction and on July 9<sup>th</sup>, 2018, the Johnson County Council approved Resolution 2018-TA-2: A Resolution Declaring a Certain Area as an Economic Revitalization Area and Qualifying Certain Real and Personal Property Improvements for Tax Abatement and Setting the Time and Place for a Public Hearing (Martin and Jackson Umbarger for the benefit of an entity to be formed) and on August 13, 2018, the Johnson County Council approved Resolution 2018-TA-4: A Resolution Confirming a Certain Area as an Economic Revitalization Area and Qualifying Certain Real and Personal Property Improvements for Tax Abatement (Martin and Jackson Umbarger for the benefit of an entity to be formed);

**WHEREAS**, Roy Umbarger & Sons, Inc. owns the real estate described and shown on **Exhibit A**, and Martin and Jackson Umbarger for the benefit of an entity to be formed intend to invest approximately \$3,870,488.00 in new manufacturing equipment on the real estate described and shown on **Exhibit A** which will create between three and four new jobs in Johnson County (the “Project”);

**WHEREAS**, Martin and Jackson Umbarger for the benefit of an entity to be formed filed a Statement of Benefits Personal Property (“SB-1/Personal Property”), along with their application for personal property tax abatement on October 4, 2024; and

**WHEREAS**, the Johnson County Council has reviewed the SB-1s and application, and being otherwise duly advised, determined it to be in the best interests of Johnson County to allow certain tax abatements.

**NOW, THEREFORE, THE JOHNSON COUNTY COUNCIL HEREBY MAKES THE FOLLOWING FINDINGS:**

**Finding No. 1:** The area legally described and shown on **Exhibit A** was previously found to be an area within unincorporated Johnson County as an Economic Revitalization Area pursuant to Council Resolutions 2018-TA-2 and 2018-TA-4.

**Finding No. 2:** It is in the best interests of the County to allow deductions under Indiana Code 6-1.1-12.1-4.5 on the manufacturing equipment within such Economic Revitalization Area based on the following:

- (1) The estimate of the cost of the new manufacturing equipment is reasonable for equipment and property of that type.
- (2) 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 new equipment and personal property.
- (3) The estimate of the annual salaries of the individuals who will be employed or whose employment will be retained can be reasonably expected to result from the installation of the new equipment and personal property.
- (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, create benefits of the type and quality anticipated by the Johnson County Council and can reasonably be expected to result from the proposed described redevelopment.
- (5) The totality of benefits is sufficient to justify the deduction.

**Finding No. 3:** The application of Martin and Jackson Umbarger for the benefit of an entity to be formed for personal property tax abatement and the SB-1s as submitted are hereby approved.

**Finding No. 4:** Martin and Jackson Umbarger for the benefit of an entity to be formed shall be entitled to the deductions provided for by Indiana Code 6-1.1-12.1-4.5 for a period of seven (7) years with respect to personal property improvements according to the following schedule and in compliance with the SB-1/Personal Property submitted on October 4, 2024:

Year 1:	100%
Year 2:	90%
Year 3:	80%
Year 4:	70%
Year 5:	60%
Year 6:	50%
Year 7:	40%

**Finding No. 5:** Martin and Jackson Umbarger for the benefit of an entity to be formed commit not to seek annexation into a municipality during the abatement period, and should the County choose to remonstrate against annexation, they agree not to oppose the County's remonstrance.

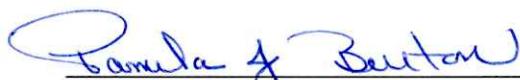
**Finding No. 6:** Martin and Jackson Umbarger for the benefit of an entity to be formed understand the County may impose an application fee to defray the County's administrative costs and out-of-pocket expenses

in connection with their tax abatement application, and consent to paying such fee within 30 days of approval of this Confirmatory Resolution.

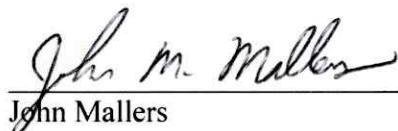
**Finding No 7:** The sections, paragraphs, sentences, clauses, and phrases of this Resolution are separable, and if any section, paragraph, sentence, clause, or phrase of this Resolution shall be declared unconstitutional, invalid, or unenforceable by the valid judgment or decree of a court of competent jurisdiction, such unconstitutionality, invalidity, or unenforceability shall not affect any of the remaining sections, paragraphs, sentences, clauses, or phrases of this Resolution.

**Passed** by the Johnson County Council the 14<sup>th</sup> day of October 2024.

For:



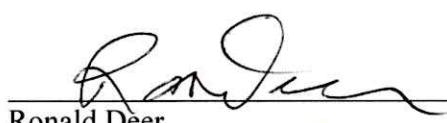
Pamela Burton, President



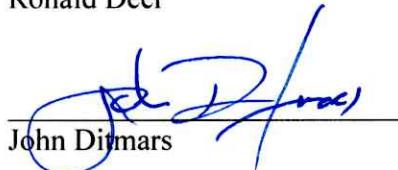
John Mallers



Ron Bates



Ronald Deer



John Ditmars

*absent*

Melinda Griesemer



Jonathon T. Myers

Against:

Pamela Burton, President

John Mallers

Ron Bates

Ronald Deer

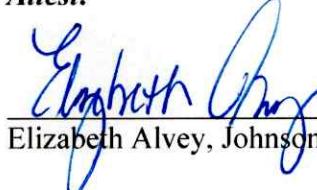
John Ditmars

*Absent*

Melinda Griesemer

Jonathon T. Myers

**Attest:**



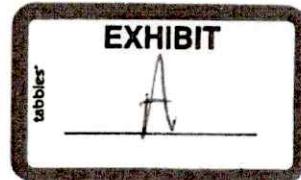
Elizabeth Alvey, Johnson County Auditor

## LAND DESCRIPTION ROY UMBARGER and SONS TAX ABATEMENT

A part of the Northeast Quarter of Section 20 and a part of the Southeast Quarter of Section 17, both in Township 12 North, Range 5 East of the Second Principal Meridian, situated in Needham Township, Johnson County, Indiana and being more particularly described as follows:

Beginning at the Northeast Corner of the Northeast Quarter of said Section 20, Township 12 North, Range 5 East; thence South 00 degrees 24 minutes 44 seconds East (basis of bearings) on and along the East line of said Northeast Quarter 679.67 feet to the Southeast corner of the land of Roy Umbarger and Sons, Inc. as described in Instrument Number 2018002268, on file in the Office of the Recorder of Johnson county, Indiana; thence South 88 degrees 40 minutes 38 seconds West on and along the South line thereof 2005.53 feet; thence North 24 degrees 29 minutes 29 seconds East 55.54 feet; thence North 88 degrees 40 minutes 38 seconds East parallel with the South line of the land of Roy Umbarger and Sons, Inc. as described in said Instrument Number 2018002268, a distance of 506.49 feet; thence North 32 degrees 59 minutes 34 seconds East 954.73 feet; thence North 88 degrees 40 minutes 38 seconds East parallel with the South line of the land of Roy Umbarger and Sons, Inc. as described in said Instrument Number 2018002268, a distance of 951.49 feet to a point on the East line of the Southeast Quarter of said Section 17; thence South 00 degrees 08 minutes 26 seconds West on and along said East line 159.03 feet to the Point of Beginning, containing 24.24 acres, more or less.

Note: This description was prepared based upon a survey performed by Weihe Engineers, Inc. under Job No. W180026 and last revised March 6, 2018.



ROY UMBARGER and SONS TAX ABATEMENT PARCEL

