

**ST. JOSEPH COUNTY TAX ABATEMENT PROCEDURES  
GUIDELINES AND WORKBOOK**

**INTRODUCTION**

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The current version of the St. Joseph County Tax Abatement Ordinance was adopted by the St. Joseph County Council by Ordinance 24-09 on May 12, 2009. The Tax Abatement Ordinance outlines the qualifications and guidelines that are followed when the County Council considers tax abatement applications. The requirements that the County Council uses to review tax abatements does not follow the current Indiana statutory requirements and is much stricter and requires additional information and commitments to obtain a real or personal property tax abatement in St. Joseph County.

**APPROVAL TIMELINE**

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The County Council meets in a public meeting format on the second Tuesday of every month beginning at 6:00 p.m. The public meetings are held in the Council Chambers located on the 4<sup>th</sup> Floor of the County-City Building. The Council meets in a committee meeting format on the fourth Tuesday of every month beginning at 5:30 p.m. The committee meetings are held in the County Council Committee Room located within the County Council office on the on the 4<sup>th</sup> Floor of the County-City Building.

The presence of the Petitioner or duly appointed representative is required at each of the following meetings:

- Committee Meeting (Declaratory Process): \_\_\_\_\_ at 5:30 p.m.
- Public Hearing (Declaratory Process): \_\_\_\_\_ at 6:00 p.m.
- Committee Meeting (Confirming Process): \_\_\_\_\_ at 5:30 p.m.
- Public Hearing (Confirming Process): \_\_\_\_\_ at 6:00 p.m.

**EXPLANATION OF TAX ABATEMENT WORKBOOK**

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The County Council can grant real property tax abatements for a base abatement period (§ 35.05) for a period of three (3) years. The County Council can also provide add-on years of abatement (§ 35.06) up to ten (10) total years depending on the Petitioner meeting additional requirements. The County Council can grant personal property tax abatements (§ 35.05) for a period of five (5) years with no add-on years of abatement.

In an effort to verify that all of the required information is submitted to the County Council for their review as part of the tax abatement process, the following workbook contains the pertinent sections of the tax abatement code that detail the information that an applicant is required to submit to the County Council. Please use this workbook as a cross reference to verify that all of the information is filed when your petition is presented to the County Council. In the event that your company does not have the appropriate documentation at the time of filing or the information is not applicable, please make a note of that in the petition documentation.

Petitioner: \_\_\_\_\_

Project Name: \_\_\_\_\_

Project Address: \_\_\_\_\_

Petitioner Contact: \_\_\_\_\_

\_\_\_\_\_

Type of Abatement:     REAL PROPERTY                      Number of Years \_\_\_\_\_

PERSONAL PROPERTY                      Number of Years \_\_\_\_\_

Has Petitioner been granted a REAL or PERSONAL PROPERTY at this location before? \_\_\_\_\_

**SECTION 1: INFORMATION REQUIRED OF APPLICANT SEEKING TAX ABATEMENT (§ 35.30)**

(A) **Owners must file.** Owners of real property or new manufacturing equipment located within the county may petition the Council on forms provided by the County Council and/or the state for real or personal property tax abatement consideration. All information and attachments required by the designation application must be completed and filed with the County Council together with a filing fee to cover review, processing and administrative costs.

*Has Petitioner completed this requirement?*     YES    NO    N/A    OTHER \_\_\_\_\_

(B) **Schedule of fees.** A check made payable to the County Auditor in the amount applicable must be submitted with the application.

Real Property Abatement     \$400.00  
Personal Property Abatement \$400.00

**\* Please note that there is an annual processing fee of \$250.00 which must be paid annually for the recertification of the tax abatement. This processing fee should be filed with the CF-1 filings.**

*Has Petitioner completed this requirement?*     YES    NO    N/A    OTHER \_\_\_\_\_

(C) **Petition information.** Property owners petitioning for tax abatement **shall provide the following information on the petition** to enable the Council to consider their request:

(1) The name(s) and address(es) of the real property owner(s) (and personal property owner(s), in the case of the request for personal property tax abatement), and any other person(s) leasing, intending to lease, or having an option to purchase the property, and a brief description of the business;

*Has Petitioner completed this requirement?*  YES    NO    N/A    OTHER \_\_\_\_\_

(2) If the business organization is publicly held, the name of the corporate parent and the name under which the corporation is filed with the Securities and Exchange Commission;

*Has Petitioner completed this requirement?*  YES    NO    N/A    OTHER \_\_\_\_\_

(3) The legal description and commonly known address of the real property for which real property tax abatement is being petitioned; or the legal description and commonly known address of the facility at which the new personal property for which tangible personal property tax abatement is being petitioned will be located;

*Has Petitioner completed this requirement?*  YES    NO    N/A    OTHER \_\_\_\_\_

(4) A map and/or plat describing the area where tax abatement is being requested;

*Has Petitioner completed this requirement?*  YES    NO    N/A    OTHER \_\_\_\_\_

(5) The current assessed valuation of the real property improvement before rehabilitation, redevelopment, economic revitalization or improvement; or the current valuation of the tangible personal property to be replaced by new personal property;

*Has Petitioner completed this requirement?*  YES    NO    N/A    OTHER \_\_\_\_\_

(6) Photographs of the location taken within two weeks of the filing of the petition;

*Has Petitioner completed this requirement?*  YES  NO  N/A  OTHER \_\_\_\_\_

(7) The real and personal property taxes paid at the location during the previous five years, whether paid by the current owner or a previous owner;

*Has Petitioner completed this requirement?*  YES  NO  N/A  OTHER \_\_\_\_\_

(8) The commitment made within the past five years to hiring minority persons including the number of minority persons employed during each of the past five years, specifying whether full-time or part-time and whether permanent or temporary employees. The petitioner shall also list the current number of total employees (full- and part-time) and the current number of minority persons (full- and part-time);

*Has Petitioner completed this requirement?*  YES  NO  N/A  OTHER \_\_\_\_\_

(9) An estimate of the after-rehabilitation market value of the real property or an estimate of the market value of the new personal property after installation;

*Has Petitioner completed this requirement?*  YES  NO  N/A  OTHER \_\_\_\_\_

(10) The commitment to minority employment during the first five years of tax abatement;

*Has Petitioner completed this requirement?*  YES  NO  N/A  OTHER \_\_\_\_\_

(11) A description of the proposed project (whether rehabilitation, new construction or installation of new personal property), including information about physical improvements to be made or the new personal property to be installed, an estimate of the cost of the project, the amount of land to be used, the proposed use of the improvements, and a general statement as to the value of the project to the business;

*Has Petitioner completed this requirement?*  YES  NO  N/A  OTHER \_\_\_\_\_

(12) An estimate of the number of new permanent jobs to be created by the project within two years, a statement of the current number of permanent and part-time jobs at the location and the impact on those current jobs to be caused by the project, and the projected annual salaries for each position to be created;

*Has Petitioner completed this requirement?*  YES  NO  N/A  OTHER \_\_\_\_\_

(13) Certification that no building permit has been issued for construction on the property for the improvement proposed or verification that the new personal property has not been installed;

*Has Petitioner completed this requirement?*  YES  NO  N/A  OTHER \_\_\_\_\_

(14) The North American Industry Classification System (NAICS) major group within which the proposed project would be classified, by number and description;

*Has Petitioner completed this requirement?*  YES  NO  N/A  OTHER \_\_\_\_\_

(15) The Internal Revenue Service Code of principal business activity by which the proposed project would be classified, by number and description;

*Has Petitioner completed this requirement?*  YES  NO  N/A  OTHER \_\_\_\_\_

- (16) A description of on-site child care or day care facilities, services or benefits currently offered or proposed to be offered by the petitioner for children of employees;

*Has Petitioner completed this requirement?*  YES  NO  N/A  OTHER \_\_\_\_\_

- (17) Certified payrolls to document the payment of employee wage rates (identifying individual information should be withheld);

*Has Petitioner completed this requirement?*  YES  NO  N/A  OTHER \_\_\_\_\_

- (18) Certified payrolls to document the payment of wage rates, residency and employment status of construction workers employed on the abated project (identifying individual information should be withheld);

*Has Petitioner completed this requirement?*  YES  NO  N/A  OTHER \_\_\_\_\_

- (19) A written affirmative action plan for company employees, which indicates the positive steps being taken to encourage the hiring, promotion and retention of qualified members of historically disadvantaged groups, such as people of color, women and the disabled;

*Has Petitioner completed this requirement?*  YES  NO  N/A  OTHER \_\_\_\_\_

- (20) A written affirmative action plan maintained by construction contractors, which conforms to those required of federal contractors, as specified in Executive Order 11246 and the Code of Federal Regulations;

*Has Petitioner completed this requirement?*  YES  NO  N/A  OTHER \_\_\_\_\_

- (21) Written documentation to support all claims for public benefit points made in connection with their abatement;

*Has Petitioner completed this requirement?*  YES  NO  N/A  OTHER \_\_\_\_\_

- (22) Other anticipated public financing for the project, including, if any, industrial revenue bonding to be sought or already authorized; assistance through the United States Department of Housing and Urban Development funds from the City of South Bend, Small Business Administration §504; financing through the Business Development Corporation of South Bend, Mishawaka, and the county; financing through the Industrial Development Revolving Fund; financing through the Corporation for Entrepreneurial Development; or other public financial assistance, including public works improvements;

*Has Petitioner completed this requirement?*  YES  NO  N/A  OTHER \_\_\_\_\_

- (23) For real property tax abatement, a description of how the property in question has become undesirable for or impossible of normal development and occupancy because of 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 prevent a normal development of the property or property use;

*Has Petitioner completed this requirement?*  YES  NO  N/A  OTHER \_\_\_\_\_

(24) For personal property tax abatement, a description of why the facility or group of facilities to be replaced are technologically, economically or energy obsolete, whereby the obsolescence may lead to a decline in employment and tax revenues; together with a verification that the new personal property will be used and that the new in one or more of the uses listed within the definitions of new manufacturing equipment, new research and development equipment, new logistical distribution equipment and new information and technology equipment, all as set forth in I.C. 6-1.1-12.1 et seq., was never before used by its owner for any purpose in the state; and

*Has Petitioner completed this requirement?*  YES  NO  N/A  OTHER \_\_\_\_\_

(25) The name, address, telephone number, facsimile number, email address and the web address of the person to contact regarding notice of Council meetings and public hearings concerning the petition.

*Has Petitioner completed this requirement?*  YES  NO  N/A  OTHER \_\_\_\_\_

(D) Power of attorney. If a person other than the person signing the application is to represent the applicant at any meeting of the Council, a duly executed power of attorney authorizing the representation must be on file with the County Council.

*Has Petitioner completed this requirement?*  YES  NO  N/A  OTHER \_\_\_\_\_

**SECTION 2 STATEMENT OF BENEFITS (§ 35.31).**

(A) In addition to the completed petition, filing fee and related documents required by §35.30, the owners of real property or new personal property must file a completed statement of benefits form at the time of filing the petition.

(Forms are available at <http://www.stjosephcountyindiana.com/departments/economicdevelopment>)

*Has Petitioner completed this requirement?*  YES  NO  N/A  OTHER \_\_\_\_\_

(B) Proposed forms of declaratory and confirmatory resolutions are also required of the owner at the time of filing the petition.

(Forms are available at <http://www.stjosephcountyindiana.com/departments/economicdevelopment>)

*Has Petitioner completed this requirement?*  YES  NO  N/A  OTHER \_\_\_\_\_

(C) Petitioners must agree to work with the Council or its duly appointed representatives in providing it with any additional information required for their review.

*Has Petitioner completed this requirement?*  YES  NO  N/A  OTHER \_\_\_\_\_

(D) The provisions of I.C. 6-1.1-12.1-3 shall be followed by the designating body when reviewing the documents required by this section.

**SECTION 3 BASE ABATEMENT (§ 35.05)**

(A) A base abatement is an abatement for **three years** in the case of real property other than single-family residential, and **five years** in the case of personal property.

(B) The Council may grant a base abatement to an applicant who fulfills the following requirements:

- (1) The applicant's proposed project meets the requirements set forth in §§ 35.15 through 35.17 for real property or § 35.18 for personal property;

*Does Petitioner's Project meet this requirement?*     YES    NO    N/A    OTHER \_\_\_\_\_

- (2) The Council deems the applicant's proposed project likely to generate within a ten-year period financial returns (i.e., revenue from sources such as new real or personal property taxes, additional or retained county option income taxes, payments in lieu of taxes, private contributions and public user fees) and other economic and social benefits to the community sufficient to justify the costs that would be incurred by the county for municipal infrastructure improvements (including water, sewer and drainage facilities; wastewater treatment facilities; road, street and alley improvements; street lighting; and traffic control) and additional municipal services needed to enable or directly benefit the project;

*Does Petitioner's Project meet this requirement?*     YES    NO    N/A    OTHER \_\_\_\_\_

- (3) The applicant has executed a memorandum of agreement. The memorandum of agreement is a legally binding agreement representing a contractual relationship between the applicant and the Council. It may become effective upon the Council granting the abatement, which includes provisions setting forth:

- (a) The tax abatement recipient's agreement to fulfill the conditions upon which the tax abatement is based ("conditions of abatement");

*Has Petitioner met this requirement?*     YES    NO    N/A    OTHER \_\_\_\_\_

- (b) The time within which the tax abatement recipient must comply with the conditions of abatement;

*Has Petitioner met this requirement?*     YES    NO    N/A    OTHER \_\_\_\_\_

- (c) The tax abatement recipient's obligation to respond to periodic surveys regarding compliance with the conditions of abatement;

*Has Petitioner met this requirement?*     YES    NO    N/A    OTHER \_\_\_\_\_

- (d) The tax abatement recipient's obligation to allow representatives of the county to have access to the project premises and to perform inspections and audits as necessary to verify compliance with the conditions of abatement; and

*Has Petitioner met this requirement?*     YES    NO    N/A    OTHER \_\_\_\_\_

- (e) The events which:

1. Shall entitle the Council to terminate the tax abatement in whole or in part; and
2. Shall cause the tax abatement recipient to be obligated to repay all or a portion of the property tax savings received.

- (4) Neither the applicant nor any related party of the applicant is delinquent or in default with respect to any property tax payment in the county;

*Has Petitioner met this requirement?*     YES    NO    N/A    OTHER \_\_\_\_\_

- (5) Neither the applicant nor any related party of the applicant has a record of violations of local, state or federal laws or regulations over a period of time that, in the opinion of the Council, tends to show a consistent pattern;

*Has Petitioner met this requirement?*       YES    NO    N/A    OTHER \_\_\_\_\_

- (6) The applicant must pay all company employees at least a poverty wage. The POVERTY WAGE is defined as the wage rate that provides a full-time worker an income at the government-defined poverty level. It is calculated as follows

(a) **Step 1:** Determine the poverty annual income level for a household of size three, as listed in the annual Federal Poverty Guidelines. Data for these income levels are published at <http://aspe.hhs.gov/poverty/index.shtml>.

(b) **Step 2:** Divide the poverty annual income level by 2,080 hours, the number of hours for full-time work in a year, to get the POVERTY WAGE.

(c) The POVERTY WAGE until March 1, 2010, is the amount set out in the Appendix: Schedule of Fines and Fees. The POVERTY WAGE shall be recalculated annually on March 1 using the calculation described above.

*Has Petitioner met this requirement?*       YES    NO    N/A    OTHER \_\_\_\_\_

*Do any positions not meet this provision?*    YES    NO    **Attach documentation if no**

- (7) The applicant maintains a written affirmative action plan. The plan must indicate the positive steps being taken to encourage the hiring, promotion, and retention of qualified members of historically disadvantaged groups, such as minorities, women and the disabled; and

*Has Petitioner met this requirement?*       YES    NO    N/A    OTHER \_\_\_\_\_

- (8) The construction contractors for the applicant maintain a written affirmative action plan. The plan must conform to those required of federal contractors, as specified in Executive Order 11246 and the Code of Federal Regulations at: [http://www.dol.gov/dol/allcfr/ESA/Title\\_41/Part\\_60-4/41CFR60-4.3.htm](http://www.dol.gov/dol/allcfr/ESA/Title_41/Part_60-4/41CFR60-4.3.htm).

*Has Petitioner met this requirement?*       YES    NO    N/A    OTHER \_\_\_\_\_

<b><i>Has Petitioner completed all requirements?</i></b>	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A <input type="checkbox"/> OTHER _____
<b><i>Is Petitioner's Project eligible for a REAL PROPERTY ABATEMENT?</i></b>	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A <input type="checkbox"/> OTHER _____

**SECTION 3      REAL PROPERTY TAX ABATEMENT GUIDELINES (§ 35.15 - § 35.17)**

**INDUSTRIAL DEVELOPMENT GENERAL STANDARDS (§ 35.15)**

- (A) Generally. The Council believes that the following general standards have a reasonable relationship to the development objectives for industrial development, and would warrant tax abatement consideration as set forth herein.
- (B) Base abatement general standards.
  - (1) New construction. Proposed industrial developments which incorporate new construction of not less than 10,000 square feet may be considered for a base abatement consisting of three years' real property tax abatement.
  - (2) Rehabilitation. Proposed rehabilitation of existing structures for industrial developments and which propose rehabilitation of not less than 10,000 square feet may be considered for a base abatement consisting of three years' real property tax abatement.
- (C) Add-on abatement general standards. Proposed industrial developments, which qualify to be considered for a base abatement under the provisions of division (B) above, may be considered for an add-on abatement consisting of from one to seven years' real property tax abatement.
- (D) Compliance with state law. All applicants seeking real property tax abatement consideration under this section must also comply with all applicable regulations set forth in I.C. 6-1.1-12.1-1 et seq.

***Does the Petitioner's Project meet these requirements?***     YES    NO    N/A    OTHER \_\_\_\_\_

**WAREHOUSE DEVELOPMENT REAL PROPERTY TAX ABATEMENT (§ 35.16)**

- (A) Generally. The Council believes that the following general standards have a reasonable relationship to the development objectives for warehouse development, and would warrant tax abatement consideration as set forth herein.
- (B) Base abatement general standards. Proposed warehouse development of new construction or rehabilitation of not less than 25,000 square feet per project may be considered for a base abatement consisting of three years' real property tax abatement.
- (C) Add-on abatement general standards. Proposed warehouse development, which qualifies to be considered for a base abatement under the provisions of division (B) above, may be considered for an add-on abatement consisting of from one to seven years' real property tax abatement.
- (D) Compliance with state law. All applicants seeking real property tax abatement consideration under this section must also comply with all applicable regulations set forth in I.C. 6-1.1-12.1-1 et seq.

***Does the Petitioner's Project meet these requirements?***     YES    NO    N/A    OTHER \_\_\_\_\_

**MISCELLANEOUS REAL PROPERTY TAX ABATEMENT GUIDELINES (§ 35.17)**

- (A) The Council believes, pursuant to the Home Rule authority set forth in I.C. 36-1-3-1 et seq., and the authority granted to it under I.C. 6-1.1-12.1-1 et seq., that it, as the ultimate designating authority, has the authority to



declare areas within the county, other economic revitalization areas which do not meet the general standards for real property tax abatement set forth in §§ 2-77 through 2-83.3.

- (B) The Council, therefore, declares that individuals who desire to petition for real property tax abatement which does not meet all of the general standards set forth herein, may do so by filing proper petitions and forms of declaratory and confirmatory resolutions with the office of the County Council. The forms shall set forth in detail the substantive reasons why they believe that they should be considered for the abatement and declared an economic revitalization area.
- (C) The Council as the designating body shall review the matters on a project-by-project basis.
- (D) The Council shall make specific written findings supporting its determination.
- (E) Real property tax abatement granted under this section shall be limited to the specific number of years determined by the Council to be appropriate under the circumstances.

<p><b><i>Does the Petitioner's Project meet these requirements?</i></b>    <input type="checkbox"/> YES    <input type="checkbox"/> NO    <input type="checkbox"/> N/A    <input type="checkbox"/> OTHER _____</p>
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**SECTION 4      ADD-ON ABATEMENT PROCEDURES FOR REAL PROPERTY ABATEMENTS**

- (A) An add-on abatement is available only for real property other than single-family residential construction and may be from one to seven years of abatement in addition to the base abatement. Hence, an applicant for real property tax abatement who is granted both a base abatement and an add-on abatement may receive in total from four to ten years of abatement.
- (B) To qualify for years of abatement beyond the base abatement, construction contractors must pay all construction employees 100% of the total wage package of the most recent wage adopted by a Common Construction Wage Committee, as defined by I.C. 5-16-7, for county building projects. This Common Construction Wage setting can be found at [www.in.gov/2596.htm](http://www.in.gov/2596.htm). The requirement to pay the Common Construction Wage Package does not apply to construction projects of less than the amount set out in the Appendix: Schedule of Fines and Fees in total construction cost. **NOTE: Due to changes in Indiana State Law, the Common Construction Wage no longer exists in Indiana Statute and this provision requires revision.**
- (C) The Council may, in its discretion and in light of its evaluation of the public benefits produced by the applicant's proposed project, grant an add-on abatement to any applicant for real property tax abatement who qualifies for a base abatement under the provisions of § 35.05 and whose proposed project is not single-family residential construction. As a guide to its deliberations regarding an add-on abatement, the Council may consider, among other things: the number of public benefit points awarded to the applicant including in the memorandum of agreement commitments to execute one or more of the public benefit actions described in division (C)(1) below; and the total number of public benefit points awarded in relation to the threshold numbers of public benefit points required to earn consideration for additional years of abatement set forth in division (C)(2) below.
  - (1) Public benefit actions and public benefit points. The public benefit actions for which public benefit points may be awarded are as set forth below. The number of public benefit points that may be awarded is set forth in square brackets following the description of each public benefit action.
    - (a) Project related actions. The applicant will:

1. Redevelop a site. Redevelop a site that has special needs by one of the following actions [25 public benefit points]:

a. Convert an eligible building to residential. Convert to residential use a commercial building that has been designated an eligible building (“eligible building”). The Council intends generally that an eligible building shall be a building identified as an important element in achieving the goals and objectives of a formally adopted plan (such as a neighborhood revitalization plan) or a building of such magnitude (as determined by its context) that it is considered critical to the success of efforts to enhance, improve, revitalize or preserve the surrounding area;

*Has Petitioner met this requirement?*    YES    NO    N/A    POINTS \_\_\_\_\_

b. Rehabilitate a historic building. Rehabilitate and reuse a building that is on the National Register of Historic Places, a locally designated historic landmark, located in a National Register or local landmark district, eligible for nomination as a National Register or local landmark, or rated as Outstanding (O/13) or Significant (S/12 or S/11) in the most recent Historic Preservation Commission county-wide survey;

*Has Petitioner met this requirement?*    YES    NO    N/A    POINTS \_\_\_\_\_

c. Rehabilitate a problem property. Rehabilitate and reuse a property that has been designated a problem property. The Council intends generally that a problem property shall be a building, facility or complex that has been cited by a county agency, or a difficult-to-adapt building or facility that was constructed and used for a single, unique purpose (such as a school building), or a building of the magnitude (as determined by its context) that it is considered critical to the success of efforts to enhance, improve, revitalize or preserve the surrounding area; or

*Has Petitioner met this requirement?*    YES    NO    N/A    POINTS \_\_\_\_\_

d. Clean up a brownfield. Pay the cost of cleaning up a brownfield, which is any site, building, facility or complex that has been designated a brownfield.

*Has Petitioner met this requirement?*    YES    NO    N/A    POINTS \_\_\_\_\_

2. Develop a business based on local university research. Develop a commercial product or enterprise that is based upon licensing intellectual property arising from research conducted at a public or private university, college or community college within the county [25 public benefit points];

*Has Petitioner met this requirement?*    YES    NO    N/A    POINTS \_\_\_\_\_

3. Meet energy-efficient building standards. Meet energy-efficient building standards at the silver level or higher, as prescribed by the U.S. Green Building Council’s current Leadership in Energy and Environmental Design (LEED) rating system and reference guide, published at [www.usgbc.org](http://www.usgbc.org) [50 public benefit points]; and

*Has Petitioner met this requirement?*    YES    NO    N/A    POINTS \_\_\_\_\_

4. Promote green technology. Develop a business whose primary function is the manufacture, distribution or installation of renewable energy products and materials, including solar, wind and/or geothermal [50 public benefit points].

Has Petitioner met this requirement?  YES  NO  N/A  POINTS \_\_\_\_\_

- (b) "Super-size" project development actions. Produce new construction or rehabilitation that exceeds either the number of square feet or the amount of hard-dollar cost that is required to qualify under the applicable provisions of §§ 35.15 through 35.17 by 100% or more [**100 public benefit points awarded in cumulative increments based on the percentage of which the number of square feet or the amount of hard-dollar cost that is required to qualify, as follows**]:

100% to 199%	<b>25 public benefit points</b>
200% to 299%	<b>25 additional public benefit points</b>
300% to 399%	<b>25 additional public benefit points</b>
400% and over	<b>25 additional public benefit points</b>

Has Petitioner met this requirement?  YES  NO  N/A  POINTS \_\_\_\_\_

- (c) Construction related actions. The applicant will:

1. Employ local companies. Employ local companies for at least 75% of the cost of construction work associated with the project, except for the cost of any construction work that is not reasonably available from a local company [**25 public benefit points**];

Has Petitioner met this requirement?  YES  NO  N/A  POINTS \_\_\_\_\_

2. Employ local construction workers. Fifty percent of construction workers on abated project reside in the county [**25 public benefit points**]; and

Has Petitioner met this requirement?  YES  NO  N/A  POINTS \_\_\_\_\_

3. Require employees instead of independent contractors. Require the companies performing construction work associated with the project to hire 100% of the workers (except for any person who is operating as a business that has its own taxpayer identification number) on the project as employees instead of as independent contractors [**25 public benefit points**].

Has Petitioner met this requirement?  YES  NO  N/A  POINTS \_\_\_\_\_

- (d) Wages and benefits related actions. The applicant will:

1. Pay self-sufficiency wage levels. Pay to all company employees self-sufficiency wages. A SELF-SUFFICIENCY WAGE is defined as the wage rate that provides a full-time worker an income sufficient to meet basic needs without subsidies of any kind. It is calculated as follows:
  - a. **Step 1:** Determine the self-sufficiency annual income level. Average the self-sufficiency annual income levels for a household of size three calculated by the State Coalition for Housing and Homeless Issues for the county at:  
<http://www.region4workforceboard.org/calculator/selfsuffcalc.cfm>;
  - b. **Step 2:** Divide the self-sufficiency annual income level by 2,080 hours, the number of hours for full-time work in a year, to get the self-sufficiency wage;
  - c. The self-sufficiency wage until March 1, 2010, is the amount set out in the Appendix: Schedule of Fines and Fees. The self-sufficiency wage shall be recalculated annually on March 1 using the calculation described above;

- d. Included are: base rate; cost-of-living allowances; guaranteed pay; hazardous-duty pay; incentive pay including commissions and production bonuses; on-call pay; and tips; and
- e. Excluded are: back pay; jury duty pay; overtime pay; severance pay; shift differentials; non-production bonuses; and tuition reimbursements [100 public benefit points awarded in cumulative increments based on the extent to which all company employees are paid a wage above the poverty wage, as follows]:

10% to 33% of the difference between the poverty and self-sufficiency wage	<b>25 public benefit points</b>
34% to 66% of the difference between the poverty and self-sufficiency wage	<b>25 additional public benefit points</b>
67% to 99% of the difference between the poverty and self-sufficiency wage	<b>25 additional public benefit points</b>
Self-sufficiency wage or higher	<b>25 additional public benefit points</b>

Has Petitioner met this requirement?     YES     NO     N/A     POINTS \_\_\_\_\_

- 2. Pay above-average wages. Pay average wages (total wage bill divided by number of employees) greater than the mean hourly wage rate for all occupations for the South Bend-Mishawaka Metropolitan Statistical Area. Published at [http://www.bls.gov/oes/current/oes\\_43780.htm#b00-0000](http://www.bls.gov/oes/current/oes_43780.htm#b00-0000) [50 public benefit points]. The mean hourly wage rate for all occupations for the South Bend-Mishawaka Metropolitan Statistical Area until March 1, 2010, is the amount set out in the Appendix: Schedule of Fines and Fees. The mean hourly wage rate shall be determined annually on March 1 by referencing the source listed above;

Has Petitioner met this requirement?     YES     NO     N/A     POINTS \_\_\_\_\_

- 3. Provide health benefits. Make a contribution to a standard health plan for regular full and part-time employees equal to at least 85% of the premium costs of the plan. The plan includes coverage for at least 80% of medical services paid by the plan, with no more than the amount set out in the Appendix: Schedule of Fines and Fees for out-of-pocket costs for a family, as well as prescription drugs and mental health services with affordable co-pays [50 public benefit points];

Has Petitioner met this requirement?     YES     NO     N/A     POINTS \_\_\_\_\_

- 4. Provide pension benefits. Make a contribution to a retirement plan, available to all regular full- and part-time employees, of 50% of employee contributions, up to 5% of total wages, [50 public benefit points];

Has Petitioner met this requirement?     YES     NO     N/A     POINTS \_\_\_\_\_

- 5. Provide training. Provide training to employees, which consists of certified training or educational courses equal to at least the amount set out in the Appendix: Schedule of Fines and Fees per employee [50 public benefit points];

- 6. Provide day care. Provide an on-site child care center and/or a flexible spending account providing for before-tax payments of dependent care expenses, with an annual limit as set out in the Appendix: Schedule of Fines and Fees, per employee [25 public benefit points];

Has Petitioner met this requirement?     YES     NO     N/A     POINTS \_\_\_\_\_

7. Provide transportation assistance. Provide transportation assistance to lower income employees such as using public transportation, subsidized public transportation or special van services as set out in the Appendix: Schedule of Fines and Fees, per employee **[25 public benefit points]**; and

*Has Petitioner met this requirement?*       YES    NO    N/A    POINTS \_\_\_\_\_

8. Provide employer-assisted housing program. Provide an employer-assisted home ownership program as set out in the Appendix: Schedule of Fines and Fees, per employee **[25 public benefit points]**.

*Has Petitioner met this requirement?*       YES    NO    N/A    POINTS \_\_\_\_\_

(e) Workforce related actions. The applicant will:

1. Create new jobs. Create at least a specified number of new jobs **[100 public benefit points awarded in cumulative increments based on the number of new jobs created, as follows]**:

1 to 25 jobs	<b>25 public benefit points</b>
26 to 50 jobs	<b>25 additional public benefit points</b>
51 to 75 jobs	<b>25 additional public benefit points</b>
More than 75 jobs	<b>25 additional public benefit points</b>

*Has Petitioner met this requirement?*       YES    NO    N/A    POINTS \_\_\_\_\_

2. Retain existing jobs. Retain at least the present level of existing jobs **[25 public benefit points]**; and

*Has Petitioner met this requirement?*       YES    NO    N/A    POINTS \_\_\_\_\_

3. Employ residents of Census tracts in economically distressed areas. Employ residents of Census tracts in economically distressed areas, as a percentage of total company employees, **[100 public benefit points awarded in cumulative increments based on the number of economically distressed area residents employed as a percentage of total company employees, as follows]**:

1% to 10% of employees	<b>25 public benefit points</b>
11 % to 20% of employees	<b>25 additional public benefit points</b>
21% to 30% of employees	<b>25 additional public benefit points</b>
More than 30% of employees	<b>25 additional public benefit points</b>

*Has Petitioner met this requirement?*       YES    NO    N/A    POINTS \_\_\_\_\_

- (2) Public benefit points thresholds and additional abatement years. The threshold number of public benefit points required to earn consideration by the Council of each additional year of abatement shall be as set forth below:

PUBLIC BENEFITS POINTS		ADD-ON ABATEMENT
FROM	TO	
0	199	0
200	299	1
300	399	2
400	499	3
500	599	4

600	699	5
700	799	6
800	and over	7

**PUBLIC BENEFIT POINTS score:** \_\_\_\_\_ **Number of ADD-ON ABATEMENT years:** \_\_\_\_\_

**SECTION 5 PERSONAL PROPERTY TAX ABATEMENT GUIDELINES (§ 35.18)**

**PERSONAL PROPERTY TAX ABATEMENT (§ 35.18)**

- (A) Generally. The Council believes that the following general standards have a reasonable relationship to the development objectives of promoting the installation of new personal property within the county, and would warrant tax abatement consideration as set forth herein.
- (B) Base abatement general standards.
  - (1) An applicant seeking personal property tax abatement must comply with all of the provisions of I.C. 6-1.1-12.1-4.5, and the provisions of this chapter that are applicable.
  - (2) An applicant complying with the provisions may be considered for a base abatement consisting of five years’ personal property tax abatement. In the case of exceptional developments that create significant employment and tax revenues, such as I/N Tek, I/N Kote and the AM General H2 project, the County Council may consider a personal property tax abatement for up to ten years.
- (C) Certification of new manufacturing equipment, new research and development equipment, new logistical distribution equipment and new information technology equipment. An applicant seeking personal property tax abatement must certify that it will use the new manufacturing equipment, new research and development equipment, new logistical distribution equipment and new information technology equipment in one or more of the uses listed within the definition of new manufacturing equipment, new research and development equipment, new logistical distribution equipment and new information technology equipment set forth in I.C. 6-1.1-12.1 et seq.
- (D) **No add-on abatement.** No add-on abatement will be granted for personal property.

**Is Petitioner’s Project eligible for a PERSONAL PROPERTY ABATEMENT?**       YES    NO    N/A    OTHER \_\_\_\_\_