KSM KATZ SAPPER & MILLER

Our People: Your Success

Town of Whitestown
Received
MAY 5 2015
BY: 5/5/15

April 13, 2015

Amanda Andrews
Whitestown Clerk-Treasurer
6320 South Cozy Lane
Whitestown, IN 46075

RE: MATCO I LLC tax abatement on property located at 4212 Perry Blvd

Dear Amanda:

Enclosed is the executed CF-1/Real Property, along with copies of the resolutions and SB-1s, for presentation to the Whitestown Redevelopment Commission and Whitestown Town Council at their next meetings.

Once approved by both Whitestown entities, please forward executed form to Chris Large, Boone County Deputy Auditor, and e-mail me a copy of the fully-executed CF-1. Thank you for your assistance and please let me know if you have any questions at all.

Best regards,

Amanda Rubadue
Staff
KSM Location Advisors
T: 317.452.1990
F: 317.452.1991
E: arubadue@ksmlocationadvisors.com

CC: Chris Large, Boone County Deputy Auditor
Katie Culp, KSM Location Advisors

COMPLIANCE WITH STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS

State Form 51766 (R3 / 2-13)
Prescribed by the Department of Local Government Finance

20 14 PAY 20 15
FORM CF-1 / Real Property

PRIVACY NOTICE

The cost and any specific individual's salary information is confidential; the balance of the filing is public record per IC 6-1.1-12.1-5.1 (c) and (d).

INSTRUCTIONS:

1. *This form does not apply to property located in a residentially distressed area or any deduction for which the Statement of Benefits was approved before July 1, 1991.*
2. *Property owners must file this form with the county auditor and the designating body for their review regarding the compliance of the project with the Statement of Benefits (Form SB-1/Real Property).*
3. *This form must accompany the initial deduction application (Form 322/RE) that is filed with the county auditor.*
4. *This form must also be updated each year in which the deduction is applicable. It is filed with the county auditor and the designating body before May 15, or by the due date of the real property owner's personal property return that is filed in the township where the property is located. (IC 6-1.1-12.1-5.1(b))*
5. *With the approval of the designating body, compliance information for multiple projects may be consolidated on one (1) compliance form (Form CF-1/Real Property).*

SECTION 1 — TAXPAYER INFORMATION

Name of taxpayer MATCO I LLC	County BOONE
Address of taxpayer *(number and street, city, state, and ZIP code)* 1401 NORTH FARNSWORTH AVENUE, AURORA, IL 60505	DLGF taxing district number 020
Name of contact person MARIANA VAN HERIK	Telephone number (630) 978-5151

SECTION 2 — LOCATION AND DESCRIPTION OF PROPERTY

Name of designating body WHITESTOWN TOWN COUNCIL	Resolution number 2007-11	Estimated start date *(month, day, year)*
Location of property 4212 PERRY BOULEVARD, WHITESTOWN, IN 46075		Actual start date *(month, day, year)*
Description of real property improvements On 3.776 acres, constructed a regional headquarters/service center, comprised of approximately 20,000 SF with 1 receiving and 8-10 service bay doors.		Estimated completion date *(month, day, year)* Actual completion date *(month, day, year)*

SECTION 3 — EMPLOYEES AND SALARIES

EMPLOYEES AND SALARIES	AS ESTIMATED ON SB-1	ACTUAL
Current number of employees	0	13
Salaries	0	$792,573.16
Number of employees retained	0	0
Salaries	0	0
Number of additional employees	22	
Salaries	$1,155,000.00	

SECTION 4 — COST AND VALUES

COST AND VALUES	REAL ESTATE IMPROVEMENTS	
AS ESTIMATED ON SB-1	COST	ASSESSED VALUE
Values before project		
Plus: Values of proposed project	$1,500,000.00	
Less: Values of any property being replaced		
Net values upon completion of project		
ACTUAL	COST	ASSESSED VALUE
Values before project		
Plus: Values of proposed project		
Less: Values of any property being replaced		
Net values upon completion of project	$1,837,170.00	

SECTION 5 — WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER

WASTE CONVERTED AND OTHER BENEFITS	AS ESTIMATED ON SB-1	ACTUAL
Amount of solid waste converted		
Amount of hazardous waste converted		
Other benefits:		

SECTION 6 — TAXPAYER CERTIFICATION

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

Signature of authorized representative	Title	Date signed *(month, day, year)*
	MANAGER	03/28/2014

OPTIONAL: FOR USE BY A DESIGNATING BODY WHO ELECTS TO REVIEW THE COMPLIANCE WITH STATEMENT OF BENEFITS (FORM CF-1) THAT WAS APPROVED AFTER JUNE 30, 1991

INSTRUCTIONS: (IC 6-1.1-12.1-5.1 and IC 6-1.1-12.1-5.9)

1. *Not later than forty-five (45) days after receipt of this form, the designating body may determine whether or not the property owner has substantially complied with the Statement of Benefits (Form SB-1/Real Property).*
2. *If the property owner is found **NOT** to be in substantial compliance, the designating body shall send the property owner written notice. The notice must include the reasons for the determination and the date, time and place of a hearing to be conducted by the designating body. The date of this hearing may not be more than thirty (30) days after the date this notice is mailed. A copy of the notice may be sent to the county auditor and the county assessor.*
3. *Based on the information presented at the hearing, the designating body shall determine whether or not the property owner has made reasonable efforts to substantially comply with the Statement of Benefits (Form SB-1/Real Property) and whether any failure to substantially comply was caused by factors beyond the control of the property owner.*
4. *If the designating body determines that the property owner has **NOT** made reasonable efforts to comply, then the designating body shall adopt a resolution terminating the property owner's deduction. If the designating body adopts such a resolution, the deduction does not apply to the next installment of property taxes owed by the property owner or to any subsequent installment of property taxes. The designating body shall immediately mail a certified copy of the resolution to: (1) the property owner; (2) the county auditor; and (3) the county assessor.*

We have reviewed the CF-1 and find that:

☐ the property owner **IS** in substantial compliance

☐ the property owner **IS NOT** in substantial compliance

☐ other (*specify*) _____

Reasons for the determination (*attach additional sheets if necessary*)

Signature of authorized member	Date signed *(month, day, year)*

Attested by:	Designating body

If the property owner is found not to be in substantial compliance, the property owner shall receive the opportunity for a hearing. The following date and time has been set aside for the purpose of considering compliance. (Hearing must be held within thirty (30) days of the date of mailing of this notice.)

Time of hearing	Date of hearing *(month, day, year)*	Location of hearing
☐ AM ☐ PM		

HEARING RESULTS (*to be completed after the hearing*)

☐ Approved ☐ Denied (*see instruction 5 above*)

Reasons for the determination (*attach additional sheets if necessary*)

Signature of authorized member	Date signed *(month, day, year)*

Attested by:	Designating body

APPEAL RIGHTS [IC 6-1.1-12.1-5.9(e)]

A property owner whose deduction is denied by the designating body may appeal the designating body's decision by filing a complaint in the office of the Circuit or Superior Court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner.

FORM 11

NOTICE OF ASSESSMENT OF LAND AND IMPROVEMENTS

State Form 21366 (R13 / 10-13)
Prescribed by Department of Local Government Finance

M. VAN HERIK

JUL 18 2014

RECEIVED

20457*36**50***0.382**1/1**********AUTO**MIXED AADC 990
MATCO I LLC
ATTN THOMAS A KEISER
1401 N FARNSWORTH AVE
AURORA IL 60505-1611

Legal Description
PT SW 26-18-1E 3.78 PERRY INDUSTRIAL PARK II LOT 5
Parcel or ID Number
018-02901-04
Property address (number and street, city, state, and ZIP)
4212 PERRY BLVD WHITESTOWN IN 46075

This notice indicates the assessed value of your property. Information on the valuation of your property and a copy of the property record card can be obtained from the Assessing Official at the telephone number and address below.

Notice to the taxpayer of the opportunity to appeal (IC 6-1.1-15-1):
If the taxpayer does not agree with the action of the Assessing Official giving this notice, an appeal can be initiated to challenge that action if the taxpayer files a notice for review in writing with the Township Assessor (if any) or the County Assessor not later than forty-five (45) days after the date of this notice of assessment. The written notice for review should include the name of the taxpayer, the address of the property, the key number or the parcel number of the property, the address of the taxpayer (if different from the property address), and the telephone number of the taxpayer. An Assessing Official who receives a notice for review must attempt to hold a preliminary informal meeting with the taxpayer to resolve as many issues as possible. The taxpayer may use a Form 130-Short to file this appeal. This form is available from the Assessing Official or at https://forms.in.gov/Download.aspx?id=6979. An appeal of this assessed value requires evidence relevant to the value of the taxpayer's property as of the assessment date.

Previous Assessment		New Assessment Effective March 1, 2014	
LAND	334,500	LAND	334,500
IMPROVEMENTS*	2,166,700	IMPROVEMENTS*	2,166,700
TOTAL	2,501,200	TOTAL	2,501,200

*The term "Improvements" includes, but is not limited to, buildings, structures, fixtures, and appurtenances. It represents a value added to the value of the land to equal the property's total market value-in-use. It should not be confused with improvements resulting from routine maintenance to the property, such as painting a house.

THIS IS NOT A BILL

The purpose of this form is to notify the property owner of the gross assessed value for the year 2014 pay 2015.

The actual property tax impact of this assessment is unknown at this time as tax rates have not been established for 2014 pay 2015.

You have 45 days from the date on this notice to file an appeal with the Boone County Assessor if you believe that the 2014 pay 2015 value is not accurate. Successful appeals must include evidence to support market value in use of this property.

THE DEADLINE TO FILE AN APPEAL IS 08/29/2014.

Note: In the event that assessment has been corrected by a prior successful appeal, your assessed value above may appear as only the total value, and will not separate land and structures.

If the change in assessment is due to a new home, a taxpayer should be aware that there are many property tax benefits or deductions available. Please see INDIANA PROPERTY TAX BENEFITS (State Form 51781) available on the DLGF website, www.IN.gov/dlgf. If the real property is reassessed because it has been rehabilitated, a taxpayer may be eligible for rehabilitation deductions - see Form 322A or Form 322/RE. If the non-residential real property is reassessed because it has been rehabilitated, a taxpayer may be eligible for rehabilitation deductions - see Form 322A. Other non-residential construction may be eligible for deductions - see Forms 322/RE & Form 322/VBD.

County	Township	Date of Notice (month day, year)
BOONE COUNTY	WORTH	07/15/2014

Assessing Official	Telephone Number
LISA GAROFFOLO	(765) 482-0140

Address (number and street, city, state and ZIP Code)
115 COURTHOUSE SQUARE, LEBANON IN 46052

Original Document

RESOLUTION NO. 2007 - 11

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WHITESTOWN, INDIANA APPROVING A REAL PROPERTY DEDUCTION UNDER IND. CODE 6-1.1-12.1

Perry Industrial Park II, Lot 5

WHEREAS, the Town Council for the Town of Whitestown (the "Town Council") has thoroughly studied and been advised of a revitalization program, which includes redevelopment or rehabilitation on certain real property located within the Town of Whitestown ("Town"), which consists of approximately 188 acres located generally north of County Road 550 South and situated between State Road 267 and Indianapolis Road; and east of Indianapolis Road north and south of the interchange of Indianapolis Road, SR 267 and I 65, partly in Perry Township and partly in Worth Township (collectively, the "Area"); and

WHEREAS, Ind. Code 6-1.1-12.1, as amended (the "Act"), has been enacted to permit the creation of "economic revitalization areas" and to provide all of the rights, powers and privileges and immunities that may be exercised by this Town Council in an economic revitalization area, subject to conditions set forth in the Act; and

WHEREAS, the Area has been previously declared an Economic Revitalization Area under Resolution Nos. 2005-01 and 2005-04, respectively, wherein the Area was designated as Whitestown ERA #1; and

WHEREAS, the Town Council has received an Application for Tax Abatement and Statement of Benefits, attached hereto as Exhibit A and incorporated herein by reference ("TM Enterprises Properties"), from T.M. Enterprises Properties or assigns ("TM Enterprises") for a portion of the Area commonly known as Perry Industrial Park II, Lot 5, of the Perry Industrial Park ("TM Enterprises Property"), a legal description of which is attached hereto as Exhibit B; and

WHEREAS, the Town council has reviewed the information brought to its attention and hereby determines that it is in the best interest of the Town to approve a deduction for the TM Enterprises Property under Ind. Code 6-1.1-12.1; and

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL FO THE TOWN OF WHITESTOWN, as follows:

1. The Clerk-Treasurer is hereby authorized to make all filings necessary or desirable, to publish all notices required by the Act, and to take all other necessary actions to carry out the purposes and intent of this Resolution and the deduction approved hereunder.

2. The Town Council hereby makes the following affirmative findings in the regards to the TM Enterprises Application:

Temco

a. the estimate of the value of the redevelopment or rehabilitation is reasonable for projects of that nature;
b. the estimate of the number of individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed described redevelopment or rehabilitation;
c. the estimate of the annual salaries of those individuals who will be employed from the proposed described redevelopment or rehabilitation;
d. the other benefits about which information was requested are benefits that can be reasonably expected to result from the proposed redevelopment or rehabilitation; and
e. the totality of benefits is sufficient to justify the deduction.

3. As an inducement for TM Enterprises to invest in the Area, the TM Enterprises Application is hereby approved effective upon adoption of this resolution and subject to TM Enterprises meeting the following conditions:

   a. TM Enterprises shall obtain a resolution from the Whitestown Redevelopment Commission approving the TM Enterprises Application pursuant to Ind. Code 6-1.1-12.1-2(*l*);

   b. TM Enterprises shall reimburse the Town for its costs, including any legal or financial professional fees, incurred for the review and preparation of the documentation relating to the TM Enterprises Application;

   c. TM Enterprises will pay a lump sum of $2,500 each to the Whitestown Police Department and Worth Township Fire Department within ten (10) days after TM Enterprises closes on the purchase of Lot 5 in Perry Industrial Park II;

   d. Consistent with the practices customary and standard for the industry, TM Enterprises shall perform pump testing free of charge for calendar years 2008 and 2009 on all trucks owned, used, and/or operated by Worth Township Fire. TM Enterprises' obligation under this section is contingent upon the Town and/or Worth Township providing access to a water body with sufficient quantity and quality to perform the desired testing;

   e. TM Enterprises shall meet or exceed the investment, wage and employment estimates set forth in the TM Enterprises Application and as presented to the Town Council; and

   f. The primary purpose of the TM Enterprises Property and/or facilities thereon shall not be retail.

4. If it is later determined that the primary purpose of the new facility is retail (or any other purpose forbidden under Ind. Code § 6-1.1-12.1-3(e)), TM Enterprises may lose all or part of the abatement.

5. The provisions of Ind. Code 6-1.1-12.1-12 are expressly incorporated into this resolution.

6. The provisions of this Resolution shall be subject in all respects to the Act and any amendments thereto.

7. This Resolution shall take affect upon its adoption, and shall entitle the TM Enterprises owner to a deduction for real property as provided in Ind. Code 6-1.1-12 for a period of ten (10) years therefrom.

PASSED this 13th day of November, 2007.

Jason Tribby, President

Susan Austin, Council Member

Sam Sortor, Council Member

Carla A. Jackson, Council Member

Celia Follmar (NAY)
Celia Follmar, Council Member

ATTEST: Debi Zachelmeyer
Debi Zachelmeyer,
Clerk-Treasurer

Read in full 11-13-07

1027001v1

read by title 11-13-07

EXHIBIT A

Tax Abatement Application Follows

Original Document

Tax Abatement Application
Prepared for the
Town Council for the Town of Whitestown

November 1, 2007

Applicant:	**Temco Machinery Inc. (d/b/a Global Emergency Products)**
Primary Contact:	**Thomas A. Keiser, Secretary/Treasurer Temco Machinery Inc. 1401 North Farnsworth Avenue Aurora, IL 60505 630.978.5151, x25 tkeiser@temco1.com**
Description of Project:	**Applicant is requesting 10-year real property tax abatement on: Lot 5, Perry Industrial Park (3.776 acres) Whitestown (Boone County), IN 46075 for construction of a regional headquarters/service center, comprised of approximately 20,000 SF with 1 receiving & 8-10 service bay doors and possibly a showroom for large equipment. The facility will consolidate 2 Marion County operations and expand the firm's Indiana presence. Providing world-class equipment to fire service, municipal and airport customers, Temco's products include snow/ice removal equipment, street sweepers/vacuums, sewer/catch basin cleaners and multi-purpose tractors. Fire apparatus will be a primary feature. The primary purpose of the facility will not be retail.**
Legal Description:	**Perry Industrial Park II, Section 1, Lot 5**
Property Zoning:	**Industrial**
Estimated Investment Value:	**$1,500,000**

Estimated Jobs Created:	**The workforce of 22 will consist of skilled workers to repair large equipment, regional sales representatives, and warehouse staff for service parts and equipment distribution. The 16 existing Temco employees in Marion County may relocate to this facility, and 5 new employees will be hired. With the exception of 3 warehouse workers, employment is split evenly between sales and service, with an overall average wage of $27.93/hr for current employees and projected $29.97 for new hires.**
Importance of Incentive:	**Temco seeks the 10-year real property tax abatement to help offset the higher tax due to greater assessed value on the proposed facility compared to existing quarters in Marion County.**

By: Temco Machinery Inc. (d/b/a Global Emergency Products)

Thomas A. Keiser
Secretary/Treasurer

10/3/07
Date

EXHIBIT B

Legal Description

Lot no. 5 in Perry Industrial Park II, Section 1 as per plat thereof recorded September 21, 2000 in Plat Book 11, Page 51 as Instrument No. 0009460 and replatted March 12, 2002 in Plat Book 13, Page 8 as Instrument No. 0203921 in the Recorder's Office, Boone Co., Indiana.

STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS

State Form 51767 (R2 / 1-07)
Prescribed by the Department of Local Government Finance

Original Document

20 08 PAY 20 09
FORM SB-1 / Real Property

This statement is being completed for real property that qualifies under the following Indiana Code (*check one box*):

☐ Redevelopment or rehabilitation of real estate improvements (IC 6-1.1-12.1-4)
☐ Eligible vacant building (IC 6-1.1-12.1-4.8)

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*** *the redevelopment or rehabilitation of real property for which the person wishes to claim a deduction. "Projects" planned or committed to after July 1, 1987, and areas designated after July 1, 1987, require a STATEMENT OF BENEFITS. (IC 6-1.1-12.1)*
2. *Approval of the designating body (City Council, Town Board, County Council, etc.) must be obtained prior to initiation of the redevelopment or rehabilitation,* ***BEFORE*** *a deduction may be approved.*
3. *To obtain a deduction, application Form 322 ERA/RE or Form 322 ERA/VBD, Whichever is applicable, must be filed with the County Auditor by the later of: (1) May 10; or (2) thirty (30) days after the notice of addition to assessed valuation or new assessment is mailed to the property owner at the address shown on the records of the township assessor.*
4. *Property owners whose Statement of Benefits was approved after June 30, 1991, must attach a Form CF-1/Real Property annually to the application to show compliance with the Statement of Benefits. [IC 6-1.1-12.1-5.1(b) and IC 6-1.1-12.1-5.3(j)]*
5. *The schedules established under IC 6-1.1-12.1-4(d) for rehabilitated property and under IC 6-1.1-12.1-4.8(1) for vacant buildings apply to any statement of benefits approved on or after July 1, 2000. The schedules effective prior to July 1, 2000, shall continue to apply to a statement of benefits filed before July 1, 2000.*

SECTION 1 — TAXPAYER INFORMATION

Name of taxpayer		
T.M. Enterprises Properties LLC or assigns		
Address of taxpayer *(number and street, city, state, and ZIP code)*		
1401 North Farnsworth Avenue, Aurora, IL 60505		
Name of contact person	Telephone number	E-mail address
Thomas A. Keiser	(630) 978-5151	tkeiser@temco1.com

SECTION 2 — LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Name of designating body		Resolution number
Whitestown Town Council		
Location of property	County	DLGF taxing district number
Lot 5 Perry Industrial Park II, Whitestown, IN 46075	Boone	020
Description of real property improvements, redevelopment, or rehabilitation *(use additional sheets if necessary)*		Estimated start date *(month, day, year)*
On 3.776 acres, construct a regional headquarters/service center, comprised of approx. 20,000 SF w/1 receiving & 8-10 service bay doors & possibly an equipment showroom		Estimated completion date *(month, day, year)*

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

Current number	Salaries	Number retained	Salaries	Number additional	Salaries
0.00	$0.00	0.00	$0.00	22.00	$1,155,000.00

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.	REAL ESTATE IMPROVEMENTS	
	COST	ASSESSED VALUE
Current values	0.00	
Plus estimated values of proposed project	1,500,000.00	
Less values of any property being replaced	0.00	
Net estimated values upon completion of project	1,500,000.00	

SECTION 5 — WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER

Estimated solid waste converted (*pounds*) _____ Estimated hazardous waste converted (*pounds*) _____

Other benefits

SECTION 6 — TAXPAYER CERTIFICATION

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

Signature of authorized representative	Title	Date signed *(month, day, year)*
	Secretary/Treasurer	10/3/07

FOR USE OF THE DESIGNATING BODY

We have reviewed our prior actions relating to the designation of this Economic Revitalization Area and find that the applicant meets the general standards adopted in the resolution previously approved by this body. Said resolution, passed under IC 6-1.1-12.1, provides for the following limitations:

A. The designated area has been limited to a period of time not to exceed _____ calendar years * *(see below)*. The date this designation expires is _____.

B. The type of deduction that is allowed in the designated area is limited to:
1. Redevelopment or rehabilitation of real estate improvements ☐ Yes ☐ No
2. Residentially distressed areas ☐ Yes ☐ No
3. Occupancy of a vacant building ☐ Yes ☐ No

C. The amount of the deduction applicable is limited to $ _____.

D. Other limitations or conditions *(specify)*_____

E. The deduction is allowed for _____ years* *(see below)*.

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

Approved *(signature and title of authorized member of designating body)*	Telephone number	Date signed *(month, day, year)*
X Jason Kelly	317-769-6557	11-13-07
Attested by *(signature and title of attester)*	**Designated body**	
Melissa Zachelmeyer	Town of Whitestown	

* If the designating body limits the time period during which an area is an economic revitalization area, it does not limit the length of time a taxpayer is entitled to receive a deduction to a number of years designated under IC 6-1.12-12.1-4.

A. For residentially distressed areas, the deduction period may not exceed five (5) years.
B. For redevelopment and rehabilitation or real estate improvements:
1. If the Economic Revitalization Area was designated prior to July 1, 2000, the deduction period is limited to three (3), six (6), or ten (10) years.
2. If the Economic Revitalization Area was designated after June 20, 2000, the deduction period may not exceed ten (10) years.
C. For vacant buildings, the deduction period may not exceed two (2) years.