

**WHITESTOWN REDEVELOPMENT COMMISSION**

**RESOLUTION NO. 2016-\_\_**

**RESOLUTION APPROVING DEDUCTION APPLICATION FOR  
AREA PREVIOUSLY DESIGNATED AN ECONOMIC  
REVITALIZATION AREA**

**DAIMLER TRUCKS NORTH AMERICA, LLC**

WHEREAS, the Whitestown Redevelopment Commission (the "Commission") has received the Application for Personal Property Tax Abatement attached hereto as Exhibit A and incorporated herein by reference (the "Abatement Application") pursuant to Indiana Code 6-1.1-12.1, as amended (the "Act"), from Daimler Trucks North America, LLC (the "Applicant"), in connection with the proposed installation of logistical distribution equipment including, but not limited to, warehouse racking, mezzanine for small parts storage, forklifts and IT/software/computer equipment at 4140 Anson Boulevard in the Town of Whitestown, Indiana (the "Site"), as more particularly described in the Abatement Application (the "Project"); and

WHEREAS, the Applicant will undertake the Project on the Site which is included in the previously designated Whitestown ERA #2, an economic revitalization area, and which is more particularly described in the Abatement Application; and

WHEREAS, the Site is also situated in an area that has been designated as an allocation area by the Boone County Commissioners (the "County Commissioners") in accordance with Indiana Code 36-7-14-39; and

WHEREAS, the Applicant has requested a seventy percent (70%) personal property tax abatement for a period of seven (7) years for the Project; and

WHEREAS, the Town requires that applications for property tax deductions pursuant to the Act, such as the Abatement Application, must be approved in a resolution adopted by the Commission.

NOW, THEREFORE, BE IT RESOLVED BY THE WHITESTOWN REDEVELOPMENT COMMISSION, THAT:

Section 1. The Commission has considered the evidence presented and now finds and determines that it will be of public utility and benefit to approve the Abatement Application. The Commission hereby approves the Abatement Application and recommends approval of the Abatement Application by the Council.

Section 2. Subject to approval by resolution of the Council and the County Commissioners, the Applicant shall be entitled to a seventy percent (70%) personal property tax abatement for the Project for a seven (7) year period in accordance with the following schedule:

<u>Year</u>	<u>% of Assessed Value Exempt From Personal Property Taxes</u>
1	70%
2	70%
3	70%
4	70%
5	70%
6	70%
7	70%

Section 3. The Secretary of the Commission is hereby directed to deliver a copy of this Resolution to the members of the Council, and to take all other necessary actions to carry out the purposes and intent of this Resolution.

Section 4. The recitals to this Resolution are essential and are incorporated herein by reference.

Section 5. Any part of this Resolution that is invalid, unenforceable or illegal shall be ineffective to the extent of such invalidity, enforceability or illegality without invalidating the remaining provisions hereof or affecting the validity, enforceability or legality thereof.

Section 6. This Resolution shall take effect immediately upon adoption by the Commission.

Passed and adopted at a meeting of the Whitestown Redevelopment Commission this 6<sup>th</sup> day September, 2016.

WHITESTOWN REDEVELOPMENT COMMISSION

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Sarah Ford, President

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Bryan Brackemyre, Vice-President

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Megan Swain, Secretary

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Susan Austin, Member

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Kyle Weathers, Member

**Exhibit A**

*Abatement Application*

## TOWN OF WHITESTOWN, INDIANA

### APPLICATION FOR PERSONAL PROPERTY TAX ABATEMENT

#### *Instructions and Procedures*

Indiana state law requires that this application for personal property tax abatement and statement of benefits form (SB-1/PP) be submitted to the Town of Whitestown, Indiana (the "Town") prior to the initiation of the project. Additionally, final approval of the application must be obtained from the Town before starting the installation of the new manufacturing equipment, research and development equipment, logistical distribution equipment and/or information technology equipment, for which tax abatement is being requested.

The completed application, including all attachments and forms, and fees should be submitted to:

**Town of Whitestown**  
**Attn: Mr. Dax Norton, Town Manager**  
**6210 S. 700 E**  
**Room 500**  
**Whitestown, Indiana 46075**  
**Office: (317)732-4530**  
**Mobile: (317)495-5864**  
**E-Mail: [dnorton@whitestown.in.gov](mailto:dnorton@whitestown.in.gov)**

Prior to submitting the attached application to the Town, all questions must be answered as completely as possible and must be signed on the Statement of Benefits Form (SB-1/PP) and the last page of the application. Incomplete or unsigned applications will not be accepted as official filings. All applicants are encouraged to discuss the proposed project and tax abatement request with the Town Manager and/or the Presidents of the Whitestown Redevelopment Commission and Whitestown Town Council prior to filing their application.

#### *Fees*

A \$2,000 non-refundable application fee is required when making an application for real property tax abatement and is payable to the "Town of Whitestown" 30 days following the approval of the abatement (the "Application Fee"). In addition, if the applicant is submitting an application for a personal property tax abatement that does not conform with the traditional tax abatement schedule (a "Modified Abatement Schedule"), the applicant may be required to pay an additional fee (the "Modified Abatement Application Fee"). The amount of the Modified Abatement Application Fee will be determined by the Town in its sole discretion based upon all of the facts and circumstances (including the proposed Modified Abatement Schedule). Payment of the Modified Abatement Application Fee shall be made within 30 days of notification in

writing by Whitestown to the Applicant of the amount of such Modified Abatement Application Fee.

All companies requesting personal property tax abatement will be required to execute a Memorandum of Understanding with the Town prior to consideration of the tax abatement request, the form of which memorandum is included with this application.

Any requests for additional information or questions should be directed to the following:

**Town of Whitestown**  
**Attn: Mr. Dax Norton, Town Manager**  
**6210 S 700 E**  
**Room 500**  
**Whitestown, Indiana 46075**  
**Office: (317)732-4530**  
**Mobile: (317)495-5864**  
**E-Mail: [dnorton@whitestown.in.gov](mailto:dnorton@whitestown.in.gov)**

Town of Whitestown, Indiana  
Personal Property Tax Abatement Application  
Project Questionnaire

1. Name of the company for which personal property tax abatement is being requested: Daimler Trucks North America, LLC

2. State the name, title, address, telephone number and e-mail address of a company representative who may be contacted concerning this application:

Name and Title: Lincoln Herman, Real Estate Development

Address: 4555 N Channel Ave. Portland, OR 97217

Telephone: 503-745-8778

E-Mail Address: lincoln.herman@daimler.com

3. State the name, title, address, telephone number and e-mail address of a company representative responsible for filing the required annual compliance forms (Form CF-1) which will be used by the Town to determine if your company is compliant with the terms of the abatement application, including Form SB-1, and whether the abatement will continue or be terminated (the contact should be made aware of the compliance form's importance).

Name and Title: TBD

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

Telephone: \_\_\_\_\_

E-Mail Address: \_\_\_\_\_

4. Location of property for which personal property tax abatement is being sought:

a) Street Address: 4140 Anson Blvd. Whitestown, IN 46075

b) Tax Parcel Number(s): 06-07-26-000-001.023-019

Attach a legal description and area map of the proposed project location.

5. What is the amount of the most recent assessment attributable to (this information is available on the most recent property tax form) the equipment at the project location:

NA

6. Has this project or tax abatement request been discussed with the President of the Whitestown Redevelopment Commission and/or President of the Whitestown Town Council?        Yes   X   No

7. Does your company currently conduct manufacturing operations, research and development, distribution and/or information technology research at this location? If so, how long has your company been at this location?  
       No

8. Does your business have other operations in Indiana? If so, please list the location of the other operations.        No

9. What is the size of the facility in which the equipment will be installed?  
       283,500 square feet

10. On a separate page, briefly describe the (i) product(s) manufactured, (ii) research and development conducted, (iii) the product distribution and/or (iv) the information technology conducted, by your company.

11. On a separate page, briefly describe the equipment to be installed by your company at the project location.

12. Has the new equipment been installed (Please note that State statute requires applicants to delay installation until after abatement has been granted)?  
       Yes   X   No

13. What is the anticipated date for installation to begin?        11/15/2016

14. What is the anticipated date for project completion?        1/31/2017

15. Does the equipment being installed serve the same function as the equipment currently in place at the facility?  
       Yes   X   No

a) If no, please describe the new functions to be performed by the new equipment:  
       N.A. This facility is to be constructed.

b) What is the estimated value of the equipment to be purchased for which personal property tax abatement is being requested? \$6,600,000.00

16. Complete the following profile of the Company that will occupy the property for which tax abatement is being requested:

a) Number of current full-time permanent hourly employees by skill level (include average hourly wage rate excluding benefits and overtime)

Skilled NA Average hourly wage rate for skilled positions \_\_\_\_\_

Semi-skilled NA Average hourly wage rate for semi-skilled positions \_\_\_\_\_

Clerical NA Average hourly wage rate for clerical positions \_\_\_\_\_

Salaries NA Average salary (per hour) for salaried positions \_\_\_\_\_

TOTAL NUMBER OF EXISTING EMPLOYEES (permanent and full-time)  
NA

b) Number of current part-time hourly employees by skill level (include average hourly wage rate excluding benefits and overtime)

Skilled NA Average hourly wage rate for skilled positions \_\_\_\_\_

Semi-skilled NA Average hourly wage rate for semi-skilled positions \_\_\_\_\_

Clerical NA Average hourly wage rate for clerical positions \_\_\_\_\_

TOTAL NUMBER OF EXISTING EMPLOYEES (part-time)  
NA

c) Approximate value of benefits for existing and new employees on a per hour basis (e.g. benefits are valued at an additional \$3.00 per hour, etc.) \_\_\_\_\_

d) Summary of benefits for existing and new employees.

Company offers benefits. Can provide additional detail upon request.

e) Number of created full-time permanent hourly employees by skill level (include average hourly wage rate excluding benefits and overtime)

Skilled \_\_\_\_\_ Average hourly wage rate for skilled positions \_\_\_\_\_

Semi-skilled 37 Average hourly wage rate for semi-skilled positions \$16.50

Clerical 3 Average hourly wage rate for clerical positions \$16.50

Salaried 5 Average salary (per hour) for salaried positions \$76,000

TOTAL NUMBER OF NEW EMPLOYEES (permanent and full-time)

45

f) Number of created part-time hourly employees by skill level (include average hourly wage rate excluding benefits and overtime)

Skilled NA Average hourly wage rate for skilled positions \_\_\_\_\_

Semi-skilled NA Average hourly wage rate for semi-skilled positions \_\_\_\_\_

Clerical NA Average hourly wage rate for clerical positions \_\_\_\_\_

Salaried NA Average salary (per hour) for salaried positions \_\_\_\_\_

TOTAL NUMBER OF NEW EMPLOYEES (part-time)

NA

g) What is the total dollar amount to be spent on new salaries? \$1,700,000.00

h) Provide schedule for when new employee positions are expected to be filled.

New employee positions are expected to be filled in 2017.

17. On a separate page, please give a detailed description of what the impact on your business will be if the new equipment is not installed (e.g. loss of jobs, contract cancellations, loss of production, change in location, etc.).

18. What is the term of the tax abatement requested (maximum 10 years). 10

19. Attach a schedule of the proposed tax abatement percentages in each year (note, if the proposed tax abatement schedule is other than a traditional tax abatement schedule the Town may impose additional fees for consideration).

Example (note this is a traditional 10 year abatement schedule)

Year	% of Assessed Value Exempt From Personal Property Taxes
1	100%
2	95%
3	80%
4	65%
5	50%
6	40%

7	30%
8	20%
9	10%
10	5%

20. Complete the following schedule concerning the proposed personal property taxes to be abated and include on a separate page the worksheets for calculating the figures provided below:

I. Projected Current Conditions Without Abatement

A. Current Annual Personal Property Taxes:	NA
B. Projected 10-Year Total:	<u>\$528,300.00</u>

II. Projected Conditions With Abatement

A. Projected 10-Year Personal Property Taxes:	<u>\$212,224.00</u>
B. Projected 10-Year Abatement:	<u>\$316,076.00</u>

III. Projected Total (Assumes Abatement Granted)

A. Total Amount Abated:	<u>\$316,076.00</u>
B. Total Taxes to be Paid:	<u>\$212,224.00</u>

Note: Attach Worksheets

21. Which approvals or permits will be required for the project?

- |                         |                        |
|-------------------------|------------------------|
| (a) zoning change       | (e) variance           |
| (b) annexation          | (f) special exception  |
| (c) plat approval -X    | (g) building permit -X |
| (d) development plan -X | (h) other _____        |

22. Will additional public infrastructure/facilities be required? If so, please explain in detail costs/funding source and schedule for construction.

None

23. For the proposed project, is the applicant requesting other incentives from the Town (e.g., tax increment financing, economic development revenue bond financing)? If so, please explain. No

24. Please describe any community involvement/contributions the applicant has provided in the past and/or expects to provide in the future.

Daimler Trucks North America supports charitable programs and  
a broad array of community initiatives and dealer/customer causes.

25. Will local suppliers and contractors be used in the construction/operation of the proposed project? If so, please explain. Please see Supplemental Sheet.

26. Has the applicant previously been approved for economic development incentives from the Town (e.g., tax abatement, tax increment financing, economic development revenue bond financing)? If so, please explain and include information with respect to applicant's compliance with project representations made to the Town at the time the incentives were approved.

No

27. Is the applicant current on all of its payment obligations to the Town and the County (e.g., property taxes, utility (gas, water, sewer, electric) fees (such as capacity fees, monthly services charges), guarantees on any debt obligations, etc.)?  
N.A.

28. Does the proposed project take advantage of any "green" technology to reduce adverse environmental impact? If so, please explain.

Yes, White TPO Roof

**CHECKLIST OF ATTACHMENTS:**

           Application Fee (\$1,000)  
           Completed Memorandum of Understanding  
           Completed Form SB-1/PP  
           Legal Description of Project Site  
           Area Map of Project Site  
           Description of (i) Product(s) Manufactured, (ii) Research and  
Development, (iii) Product Distribution and/or (iv) Information  
           Technology Conducted, at Site  
           Description of Equipment to be Installed at Site  
           Description of Impact on Business if Equipment not Installed  
           Worksheets for Abatement Calculation

I hereby certify that the information and representations on and included with this application for Personal Property Tax Abatement are true and complete.

I understand that if this request for property tax abatement is granted that I will be required to annually provide information to the Town with respect to compliance with the project description, job creation and retention figures (and associated salaries), investment, and other information contained in this application, including the Form SB-1/PP. I also acknowledge that failure to provide such information may result in a loss of tax abatement deductions.

[Signature]  
Signature of Owner or Authorized Representative

Real Estate Development  
Title

8/10/2016  
Date

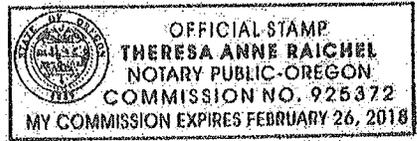
STATE OF Oregon )  
COUNTY OF Multnomah )

SS:

Before me, the undersigned Notary Public, this 16<sup>th</sup> day of August, 2016, personally appeared Lincoln Herman and acknowledged the execution of the foregoing application for personal property tax abatement for the Town of Whitestown, Indiana. In witness whereof, I have hereunto subscribed my name and affixed my official seal.

[Signature]  
Theresa Raichel, Notary Public  
Residing in Clark County, WA

My commission expires:  
26 February 2018



Daimler Trucks North America LLC

City of Whitestown - Personal Property Tax Abatement Application

Project Questionnaire - Supplemental Sheet:

10. This location is planned to be a parts distribution center.

11. Daimler Trucks North America will purchase and install warehouse racking, a mezzanine for small parts storage, computer/IT equipment, etc.

17. The equipment is an integral part of the operational success of this project: the facility will not be usable without it, so the project will not be pursued. Without this facility (or the required equipment), the planned employment of approximately 45 new people will not occur.

19. Daimler Trucks North America would use the traditional 10 year abatement schedule.

25. To the extent available, contractors that are headquartered in Boone County will be included as competitive bidders in the project.



**STATEMENT OF BENEFITS  
PERSONAL PROPERTY**

State Form 61764 (R4.1.11-15)  
Prescribed by the Department of Local Government Finance

FORM SB-1/PP

**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 6-1.1-12.1-5.1.

**INSTRUCTIONS**

- 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 logistical distribution equipment and/or information technology equipment for which the person wishes to claim a deduction.
- 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.
- To obtain a deduction, a person must file a certified deduction schedule with the person's personal property return on a certified deduction schedule (Form 103-ERA) with the township assessor of the township where the property is situated or with the county assessor if there is no township assessor for the township. The 103-ERA 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 logistical 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.
- Property owners whose Statement of Benefits was approved, must submit Form CF-1/PP annually to show compliance with the Statement of Benefits. (IC 6-1.1-12.1-5.6)
- For a Form SB-1/PP 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-1/PP that is approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. (IC 6-1.1-12.1-17)

SECTION 1		TAXPAYER INFORMATION							
Name of taxpayer Daimler Trucks North America, LLC			Name of contact person Lincoln Herman						
Address of taxpayer (number and street, city, state, and ZIP code) 4555 N Channel Ave, Portland, OR 97217					Telephone number (503) 745-8000				
SECTION 2		LOCATION AND DESCRIPTION OF PROPOSED PROJECT							
Name of designating body Whitestown			Resolution number (s)						
Location of property 4140 Anson Blvd, Whitestown, IN 46075		County Boone		DLGF taxing district number					
Description of manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment. (Use additional sheets if necessary). Parts distribution center operating equipment including warehouse racking, mezzanine for small parts storage, forklifts, IT/software/computer equipment, etc.				ESTIMATED					
				START DATE		COMPLETION DATE			
				Manufacturing Equipment					
				R & D Equipment					
				Logist Dist Equipment		11/30/2016	01/31/2017		
IT Equipment		11/30/2016	01/31/2017						
SECTION 3		ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT							
Current number NA	Salaries NA	Number retained NA	Salaries NA	Number additional 45	Salaries \$1.7M/yr				
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		R & D EQUIPMENT		LOGIST DIST EQUIPMENT		IT EQUIPMENT	
		COST		ASSESSED VALUE		COST		ASSESSED VALUE	
						6,600,000			
		Current values							
		Plus estimated values of proposed project							
Less values of any property being replaced									
Net estimated values upon completion of project									
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 <i>Lincoln Herman</i>					Date signed (month, day, year) 8/16/2016				
Printed name of authorized representative Lincoln Herman				Title Real Estate Development					

**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 6-1.1-12.1-2.5, provides for the following limitations as authorized under IC 6-1.1-12.1-2.

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 \_\_\_\_\_. *NOTE: This question addresses whether the resolution contains an expiration date for the designated area.*

B. The type of deduction that is allowed in the designated area is limited to:

1. Installation of new manufacturing equipment;	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Enhanced Abatement per IC 6-1.1-12.1-18. 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 type="checkbox"/> No	
3. Installation of new logistical distribution equipment;	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
4. Installation of new information technology equipment;	<input type="checkbox"/> Yes	<input type="checkbox"/> No	

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.)

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.)

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.)

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.)

G. Other limitations or conditions (specify) \_\_\_\_\_

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:

<input type="checkbox"/> Year 1	<input type="checkbox"/> Year 2	<input type="checkbox"/> Year 3	<input type="checkbox"/> Year 4	<input type="checkbox"/> Year 5	<input type="checkbox"/> Enhanced Abatement per IC 6-1.1-12.1-18 Number of years approved: _____ (Enter one to twenty (1-20) years; may not exceed twenty (20) years.)
<input type="checkbox"/> Year 6	<input type="checkbox"/> Year 7	<input type="checkbox"/> Year 8	<input type="checkbox"/> Year 9	<input type="checkbox"/> Year 10	

I. For a Statement of Benefits approved after June 30, 2013, did this designating body adopt an abatement schedule per IC 6-1.1-12.1-17?  Yes  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.

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.

Approved by: (signature and title of authorized member of designating body)	Telephone number ( )	Date signed (month, day, year)
Printed name of authorized member of designating body	Name of designating body	
Attested by: (signature and title of attester)	Printed name of attester	

\* 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 6-1.1-12.1-17.

**IC 6-1.1-12.1-17**

**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.