



Common Council

Agenda Item

Cover Sheet

MEETING DATE: February 11, 2025

- ☐ Previously Discussed Ordinance
- ☐ Proposed Development Presentation
- ☐ New Ordinance for Discussion
- ☒ Miscellaneous
- ☐ Transfer

ITEM or ORDINANCE: #3

PRESENTED BY: Kayla Robinson

- ☒ Information Attached
- ☐ Verbal
- ☐ No Paperwork at Time of Packets

RESOLUTION NO. RC-11-25

A RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF NOBLESVILLE, INDIANA REGARDING CERTAIN TAX ABATEMENT DEDUCTIONS EVOLVE SOLUTIONS LLC

WHEREAS, pursuant to Indiana Code 6-1.1-12.1-1, et. seq. (the “Act”), the City of Noblesville, Indiana (the “City”) by and through its Common Council acting in its capacity as the fiscal body of the City and acting as the designating body identified in the Act (the “Council”) has the right and opportunity to abate the payment of real property taxes for real estate located within an area declared by the Council to be an Economic Revitalization Area and to also abate the payment of personal and real property taxes within the Economic Revitalization Area;

WHEREAS, pursuant to the Act, the Council may find that a particular area within the jurisdiction of the City is an Economic Revitalization Area and may by adoption of a resolution declare such area to be an Economic Revitalization Area which resolution must be confirmed, modified, or rescinded;

WHEREAS, the Council adopted its Resolution Number RC-27-21 (the “Declaratory Resolution”) on June 15, 2021 pursuant to the Act declaring the area whose boundaries are located within the corporate boundaries of the City more particularly described in **Exhibit A** attached hereto and made a part hereof which is also shown on the map attached hereto as **Exhibit B** (the “Area”) and made a part hereof as an Economic Revitalization Area in which property owners making application to the City pursuant to the Act subsequently approved by this Council pursuant to the Act may receive real property tax abatement and/or personal property tax abatement pursuant to the applicable procedures of the Act;

WHEREAS, the Council, after following all applicable procedures of the Act, took final action adopting Resolution Number RC-38-21 (the “Confirmatory Resolution”) on June 29, 2021, confirming the Declaratory Resolution, thereby establishing the Area as an Economic Revitalization Area.

WHEREAS, Evolve Solutions, LLC (the “Applicant”) has filed with this Council a Statement of Benefits, Personal Property (Form SB-1/Personal Property) attached hereto as **Exhibit C** (collectively, “Form SB-1”) which describes the proposed project (the “Project”) to be installed by the Applicant, in order to receive real property tax abatement for the Project;

WHEREAS, the Project includes investment of no less than Fourteen Million Dollars (\$14,000,000) in personal property improvements to be located at the Project Location; and cause to employ not less than Two Hundred and Ten (210) FTEs with an average salary of Sixty-Six Thousand Five Hundred (\$66,500) at the Project Location site by or before December 31, 2028

WHEREAS, this Council has reviewed Form SB-1;

WHEREAS, the improvement of the Area will be of public utility and will be to the benefit and welfare of the citizens and taxpayers of the City.

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF NOBLESVILLE, INDIANA AS FOLLOWS:

SECTION I. The proposed Project will be located in the Area which has been confirmed as an Economic Revitalization Area pursuant to the Act.

SECTION II. The deductions granted for the Project are located in a TIF allocation area.

SECTION III. Based upon the information in the Form SB-1, this Council makes the following findings:

(A) The estimate of Fourteen Million Dollars (\$14,000,000) in personal property is reasonable.

(B) The estimate of hiring not less than Two Hundred and Ten (210) FTEs with an average salary of Sixty-Six Thousand Five Hundred (\$66,500) at the Project Location site by or before December 31, 2028, can reasonably be expected to result from the Project.

(C) The other benefits about which information has been presented to this Council are benefits that can be reasonably expected to result from the proposed Project.

(D) The totality of benefits is sufficient to justify the granting of tax abatement to the Applicant.

SECTION IV. The personal property rehabilitation improvements as described in **Exhibit C** shall exclusively apply to the increase in the assessed value resulting from the Project.

SECTION V. Form SB-1 submitted by the Applicant is approved.

SECTION VI. The period for personal property tax deductions under the Act for the Project shall be the following schedule:

	Personal Property
Year 1	95%
Year 2	95%

Year 3	80%
Year 4	70%
Year 5	60%
Year 6	50%
Year 7	50%
Year 8	50%
Year 9	50%
Year 10	50%

SECTION VII. Pursuant to the Act, the Council shall cause to be filed a certified copy of this Resolution with the Hamilton County Auditor.

SECTION VIII. This Resolution shall be in full force and effect immediately upon its adoption.

THE REMAINDER OF THIS PAGE IS BLANK INTENTIONALLY

Approved on this _____ day of _____, 2025 by the Common Council of the City of Noblesville, Indiana:

AYE		NAY	ABSTAIN
	Mark Boice		
	Michael J. Davis		
	Evan Elliott		
	David Johnson		
	Darren Peterson		
	Pete Schwartz		
	Aaron Smith		
	Todd Thurston		
	Megan G. Wiles		

ATTEST: _____

Evelyn L. Lees, City Clerk

Presented by me to the Mayor of the City of Noblesville, Indiana, this day of _____, 2025 at _____.M.

Evelyn L. Lees, City Clerk

MAYOR'S APPROVAL

Chris Jensen, Mayor

Date

MAYOR'S VETO

Chris Jensen, Mayor

Date

ATTEST: _____

Evelyn L. Lees, City Clerk

This instrument is prepared by Andrew P. Murray, Department of Economic Development, 16 South 10th Street, Noblesville, Indiana 46060.

I affirm, under the penalties for perjury, that I have taken reasonable care to redact each Social Security number in this document, unless required by law. *Andrew P. Murray*

EXHIBIT A
Project Map



EXHIBIT B

Legal Description

Acreage 35.93 Section 18, Township 18, Range 5 WASHINGTON BUSINESS PARK Phase 1 Block A
Irregular Shape

EXHIBIT C

Form SB-1/Personal Property

DocuSign Envelope ID: FB010758-D566-4E2A-B0A3-4D78B2E80865



STATEMENT OF BENEFITS PERSONAL PROPERTY

State Form 51764 (RS / 1-21)

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 Evolve Solutions LLC					Name of contact person Gordon Hatfield						
Address of taxpayer (number and street, city, state, and ZIP code) 1 High Tech Ave, Painesville, OH 44077					Telephone number (440) 357-8964						
SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT											
Name of designating body City of Noblesville					Resolution number (s)						
Location of property Southwest corner of E 153rd and N Point Blvd					County Hamilton		DLGF taxing district number 013				
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.) The company is considering purchasing \$14 million worth of manufacturing and IT equipment for operations. (Parcel 10-11-18-00-00-010.001)					ESTIMATED						
					START DATE					COMPLETION DATE	
					Manufacturing Equipment		04/01/2026		04/01/2027		
					R & D Equipment						
					Logist Dist Equipment						
IT Equipment		04/01/2026		04/01/2027							
SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT											
Current Number 0		Salaries 0		Number Retained 0		Salaries 0		Number Additional 210			
								Salaries \$13,977,600			
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	COST	ASSESSED VALUE	COST	ASSESSED VALUE
Current values											
Plus estimated values of proposed project				13,910,000				90,000			
Less values of any property being replaced											
Net estimated values upon completion of project				13,910,000				90,000			
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 					Date signed (month, day, year) 2/4/2025						
Printed name of authorized representative Brad Kossow					Title CEO						

FOR USE OF THE DESIGNATING BODY																				
<p>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.</p>																				
<p>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 _____. <i>NOTE: This question addresses whether the resolution contains an expiration date for the designated area.</i></p>																				
<p>B. The type of deduction that is allowed in the designated area is limited to:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <p>1. Installation of new manufacturing equipment;</p> <p>2. Installation of new research and development equipment;</p> <p>3. Installation of new logistical distribution equipment.</p> <p>4. Installation of new information technology equipment;</p> </td> <td style="width: 50%; vertical-align: top;"> <p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Enhanced Abatement per IC 6-1.1-12.1-18</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No <i>Check box if an enhanced abatement was</i></p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No <i>approved for one or more of these types.</i></p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> </td> </tr> </table>			<p>1. Installation of new manufacturing equipment;</p> <p>2. Installation of new research and development equipment;</p> <p>3. Installation of new logistical distribution equipment.</p> <p>4. Installation of new information technology equipment;</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Enhanced Abatement per IC 6-1.1-12.1-18</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No <i>Check box if an enhanced abatement was</i></p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No <i>approved for one or more of these types.</i></p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p>																
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<p>C. The amount of deduction applicable to new manufacturing equipment is limited to \$ _____ cost with an assessed value of \$ _____. <i>(One or both lines may be filled out to establish a limit, if desired.)</i></p>																				
<p>D. The amount of deduction applicable to new research and development equipment is limited to \$ _____ cost with an assessed value of \$ _____. <i>(One or both lines may be filled out to establish a limit, if desired.)</i></p>																				
<p>E. The amount of deduction applicable to new logistical distribution equipment is limited to \$ _____ cost with an assessed value of \$ _____. <i>(One or both lines may be filled out to establish a limit, if desired.)</i></p>																				
<p>F. The amount of deduction applicable to new information technology equipment is limited to \$ _____ cost with an assessed value of \$ _____. <i>(One or both lines may be filled out to establish a limit, if desired.)</i></p>																				
<p>G. Other limitations or conditions (specify) _____</p>																				
<p>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:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 16.6%;"><input type="checkbox"/> Year 1</td> <td style="width: 16.6%;"><input type="checkbox"/> Year 2</td> <td style="width: 16.6%;"><input type="checkbox"/> Year 3</td> <td style="width: 16.6%;"><input type="checkbox"/> Year 4</td> <td style="width: 16.6%;"><input type="checkbox"/> Year 5</td> <td style="width: 16.6%;"><input type="checkbox"/> Enhanced Abatement per IC 6-1.1-12.1-18</td> </tr> <tr> <td><input type="checkbox"/> Year 6</td> <td><input type="checkbox"/> Year 7</td> <td><input type="checkbox"/> Year 8</td> <td><input type="checkbox"/> Year 9</td> <td><input type="checkbox"/> Year 10</td> <td>Number of years approved: _____</td> </tr> <tr> <td colspan="5"></td> <td><i>(Enter one to twenty (1-20) years; may not exceed twenty (20) years.)</i></td> </tr> </table>			<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	<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	Number of years approved: _____						<i>(Enter one to twenty (1-20) years; may not exceed twenty (20) years.)</i>
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					<i>(Enter one to twenty (1-20) years; may not exceed twenty (20) years.)</i>															
<p>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? <input type="checkbox"/> Yes <input type="checkbox"/> 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.</p>																				
<p>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.</p>																				
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																			
<p>* 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.</p>																				

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. Except as provided in IC 6-1.1-12.1-18, 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.