

#### **CITY OF FRANKLIN**

#### **Community Development Department**

#### Memorandum

**To:** City of Franklin Economic Development Commission

**From:** Rhoni Oliver, Community Development Specialist

**Date:** March 8, 2017

**Re:** Case C 2017-05: Caterpillar Reman Powertrain Indiana LLC

#### **Summary:**

1. On September 20<sup>th</sup>, 2010, the Franklin Common Council passed Resolution No. 2010-15, approving a 10-year tax abatement with a 5% economic development fee on personal property for Caterpillar Reman Powertrain Indiana, LLC, located at 751 International Drive.

2. Actual and estimated benefits, as projected for 2016:

	Estimated on SB-1	Actual in 2016	Difference
Employees Retained	338	338	0
Salaries	\$1,615,649	\$12,021,984	\$10,406,335
New Employees	0	65	65
Salaries	\$0	\$2,311,920	\$2,311,920
Total Employees	338	403	65
Total Salaries	\$10,278,445	\$14,333,904	\$4,055,459
Average Hourly Salaries	\$14.62	\$17.10	\$2.48
Personal Property Improvements	\$13,568,000	\$10,608,922	-\$2,959,078

- 3. The company estimated in their original application that they would spend \$4,700,000 on equipment in 2010, \$2,092,000 on equipment in 2011, \$3,276,000 in 2012, and \$3,500,000 in 2013. The total for all four years is \$13,568,000. They reported having spent \$7,762,540 at the end of 2012. They were given until the end of 2013 to purchase all of the equipment. They indicated in their application that they would purchase \$3,276,000 in 2012 but only purchased \$1,907,869. They indicated on their original application they would purchase an additional \$3,500,000 in 2013 but only purchased \$932,163. The completion date for the abatement was the end of 2013. Because the completion date on the SB-1 Form is the end of 2013, they are receiving abatement on \$10,616,923 in personal property. They have purchased additional equipment since the end of 2013, but they cannot include all of it in the abatement because it was not purchased in time.
- 4. The company has met their number of employees retained and added 65 employees that were not estimated on their original application. Employees have higher than estimated average hourly salaries.

5. The tax abatement is scheduled to expire in tax year 2023 payable 2024. The final compliance review should take place in 2023.

**Staff Recommendation:** Approval



February 27, 2017

Ms. Krista Linke, AICP Department of Planning & Economic Development 70 E. Monroe Street Franklin, Indiana 46131

Re: Tax Abatement Compliance for Caterpillar Reman Powertrain Indiana LLC

Dear Ms. Linke:

Enclosed please find Form CF-1 (Compliance with Statement of Benefits) regarding compliance with the personal property tax abatements which were granted to Caterpillar Reman Powertrain Indiana LLC in 2010 under Franklin Common Council Resolution No. 2010-15.

As can be seen from reviewing the enclosed documents, our company has been highly successful in a) making capital investment which had been projected for the past year, and b) retaining the full complement of jobs which had been proposed in the Statement of Benefits (From SB-1) which was approved on October 4, 2010.

Please review all of the enclosed documents, and if you have any questions or concerns regarding this matter, please feel free to contact me.

Sincerely,

Lee Anspaugh

**Business Resource Manager** 

Caterpillar Reman Powertrain Indiana

**Enclosures** 

#### **COMPLIANCE WITH STATEMENT OF BENEFITS** PERSONAL PROPERTY

State Form 51765 (R4 / 11-16) Prescribed by the Department of Local Government Finance FORM CF-1 / PP

**PRIVACY NOTICE** This form contains information

confidential pursuant to IC 6-1.1-35-9 and IC 6-1.1-12.1-5.6.

- INSTRUCTIONS: 1. Property owners whose Statement of Benefits was approved must file this form with the local Designating Body to show the extent to which there has been compliance with the Statement of Benefits. (IC 6-1.1-12.1-5.6)
  - 2. This form must be filed with the Form 103-ERA Schedule of Deduction from Assessed Value between January 1 and May 15 of each year, unless a filing extension under IC 6-1.1-3.7 has been granted. A person who obtains a filing extension must file between January 1 and the extended due date of each year.

3. With the approval of the o	iesignating boo			050000000000000000000000000000000000000	iects may be	consolidated or	1 one (1) co	mpliance (CF-
SECTION 1		TAXPAYER	INFORMA	TION				
Name of taxpayer  Caterpillar Reman Powertrain Ind	ionollo					County		
Address of taxpayer (number and street, city, state, an						Johnson	nto.	
751 International Drive	a ZIP coae)					DLGF taxing dis	trict number 41009	
Name of contact person				***************************************		Telephone num		
Lee A Anspaugh						(3173463211)	JG	
SECTION 2	LOCATI	ON AND DES	CRIPTION	OF PROPERT	1	1 ( )		
Name of designating body				ution number		Estimated start of	date (month,	day, year)
Franklin Common Council				2010-1	5	0	6/10/20	10
Location of property		***************************************				Actual start date	(month, day	year)
same as above						0	3/04/201	11
Description of new manufacturing equipment, or new re equipment, or new logistical distribution equipment to b	esearch and deve e acquired.	elopment equipm	ent, or new i	nformation techno	logy	Estimated comp	letion date <i>(n</i>	
						Actual completio		
							01/01/15	5
SECTION 3		EMPLOYEES	AND SAL	ARIES				
	ES AND SAL	ARIES			AS ES	TIMATED ON S	B-1	ACTUAL
Current number of employees						338		403
Salaries						10,278,445.00	1	4,333,904.00
Number of employees retained	·······					338		338
Salaries		· · · · · · · · · · · · · · · · · ·				10,278,445.00	1:	2,021,984.00
Number of additional employees						0		65
Salaries						0.00		,311,920.00
SECTION 4			ID VALUES	}				
	MANUFA EQUII	CTURING PMENT	R&DE	QUIPMENT	LOG EQU	IST DIST IPMENT	IT EQ	UIPMENT
AS ESTIMATED ON SB-1	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE
Values before project	12,613,870.00	4,946,825.00						
Plus: Values of proposed project	13,568,000.00	5,427,200.00						
Less: Values of any property being replaced								
Net values upon completion of project	26,181,870.00	10,374,025.00						
ACTUAL	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE
Values before project	12,613,870.00	2,648,913.00						
Plus: Values of proposed project	10,608,922.00	2,250,407.00						
Less: Values of any property being replaced								
Net values upon completion of project	23,222,792.00	4,899,320.00						
NOTE: The COST of the property is confidential	pursuant to IC	6-1.1-12.1-5.6	∂(c).					
SECTION 5 WASTE CO	NVERTED AN	ID OTHER BE	NEFITS PF	ROMISED BY 1	HE TAXPAY	/ER		
WASTE CONVERTED	AND OTHER	BENEFITS			AS ESTIMA	ATED ON SB-1	A	CTUAL
Amount of solid waste converted								
Amount of hazardous waste converted								
Other benefits:					-			
SECTION 6		TAXPAYER C	ERTIFICAT	ION				
I hereby certify that the representations in this s						······································		
ignature of Juthprized representative		Tit	le	Resource		Date signed (mon	th, day vear	
- e s - e i e i		4 .				2/2//19		

### 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 6-1.1-12.1-5.9)

- 1. This page does not apply to a Statement of Benefits filed before July 1, 1991; that deduction may not be terminated for a failure to comply with the Statement of Benefits.
- Within 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.
- 3. 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. If a notice is mailed to a property owner, a copy of the written notice will be sent to the County Assessor and the County Auditor.
- 4. Based on the information presented at the hearing, the designating body shall determine whether or not the property owner has made reasonable effort to substantially comply with the Statement of Benefits and whether any failure to substantially comply was caused by factors beyond the control of the property owner.
- 5. If the designating body determines that the property owner has **NOT** made reasonable effort to comply, then the designating body shall adopt a resolution terminating the deduction. 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.

tested by:	144.M-1			Designating body		
gnature of authorized m	ember			***************************************		Date signed (month, day, year)
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easons for the determina	ation (attach	Approved  additional sheets if necessary)		Denied (see instruction	on 5 above)	
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If the property owne time has been set a	side for the	not to be in substantial compliance purpose of considering compliar  Date of hearing (month, day, year)	e, the proper nce.		e opportunity f	or a hearing. The following date and
ttested by:				Designating body		
ignature of authorized n	nember					Date signed (month, day, year)
Reasons for the determin	ation (attaci	additional sheets if necessary)				
other (specify)		-				
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the property ow	ner IS in s	ubstantial compliance				

## Caterpillar Reman Powertrain Indiana Resolution 2010-15

# Machinery Invenstment Schedule

	Actual Amount of Proposed Investment (From Amount of tota SB-1) as of 06/2010 Investment		Prior Period Investment	3/31/2016	6/30/2016	9/30/2016	Actual Total Av of Investment : 12/31/2016 12/31/16	Actual Total Amount Difference Between of Investment as of Actual and Proposed 12/31/16 Amount of Investment	n sed nent
M&E	\$ 12,613,870 \$		13,568,000 \$10,608,922	· • • • • • • • • • • • • • • • • • • •		€ <del>)</del>	- \$ 10,60	10,608,922 \$ 2,959,078	078
Headcount Addition Schedule									
	Actual Number of Proposed Total Employees (From No. of SB-1) Employees	Proposed Total No. of Employees		3/31/2016	6/30/2016	9/30/2016	Actual total No Employees Ad 12/31/2016 Project	Actual total No. of Difference Between Employees Added for Actual and Proposed Project Number of Employees	n ees
Headcount	338	0		65	0	0	\$ 0	65 \$	65

### Caterpillar Reman Powertrain Indiana LLC Tax Abatement 2010-15 Personal Property Listing As of 12-31-2016

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XF 500 Maker Machine     7,970 00       Pro Ultrasonic Clean Tank     12,300 00       Pro Ultrasonic Clean Tank     15,000 00       Fig. DC Torquie Unit     15,000 00       4 5L DC Torquie Unit     15,000 00       15 DC Torquie Unit     14,000 00       15 DC Torquie Unit     14,000 00       16 DC Torquie Unit     14,000 00       17 DC Torquie Unit     10,000 00       18 DC Torquie Unit     15,000 00   <				1,1,1,	8.4L HPP	Leak Master Technior Inc. Leakmaster Heritage Crys Eldo Sales an	Abatement 2010-16 Abatement 2010-16 Abatement 2010-16 Abatement 2010-16 Abatement 2010-16 Abatement 2010-16
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Ultrasonic Washer         17,384 76           Corol Load Washer         20,575 00           Gray Mile Agitated Parts Washer         1,587 00           Replacement 1-Ton Electric Chain Hoist         3,006 74           Replacement         8,373 37           Empire Turbo Blast Cabinet         15,177 00           Elia Drill         3,283 33           Elia Drill         3,283 33           Elia Drill         4,383 34           Hefridage Chystel Top Load Washer         4,383 70		ł	4000	013 P MA200	Dept 215 - Fuel Tube & P		Abatement 2010-16
Front Load Washer         20,575 00           Replacement - Lon Electric Chain Hoist         3,009 74           Host Replacement         8,373 37           Empire Turbo Blast Cabinet         15,177 00           Elis Drill         3,283 33           Elis Drill         3,283 33           Heins Drill         3,283 34           Heinsge Crystal Top Load Washer         4,983 70	-	į	ě	ŝ.	Dept 215 - Fuel Tube & F	_	Abatement 2010-16
Gray Mills Aghtered Parts Washer         15,675.00           Belacement - Lon Electric Chain Hoist         3,009.74           Hoist Replacement         6,379.37           Empire Turbo Blast Cabinet         15,177.00           Elis Drill         3,289.38           Elis Drill         3,289.38           Elis Drill         3,289.34           Heritage Crystal Top Load Washer         4,983.70	The Am	Pod 2	7 0	2 :	Dept 215 - Fuel Tube &		Abatement 2010-16
Replacement 1-Ton Electric Chain Hoist         3,009.74           Hoist Replacement         8,373.37           Empire Turbo Blast Cabinet         15,177.00           Elias Drill         3,283.33           Elias Drill         3,283.33           Elias Drill         3,283.34           Heritage Crystal Top Load Washer         4,983.70	and an analytical states	Ī	2013 2/1400	170013 F MAZOU	Dept 215 - Fuel Tube &	Pi Anderson	Abatement 2010-16
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