

CITY OF FRANKLIN

COMMUNITY DEVELOPMENT DEPARTMENT

Memorandum

- To: Economic Development Commission
- From: Krista Linke, Community Development Director
- Date: December 4, 2018
- **Re:** Mitsubishi Heavy Industries Climate Control, Inc. Request for Waivers of Non-Compliance (Resolution 2013-29)

On December 16th, 2013, the Franklin Common Council passed Resolution Number 2013-29, approving a 10-year tax abatement on real property with a 2% economic development fee for Mitsubishi Heavy Industries Climate Control, Inc. located at 1200 N. Mitsubishi Parkway. The abatement was for the construction of a 23,840 square foot addition on the north end of the existing Mitsubishi plant. The proposed cost was \$1,200,000 and three additional jobs would be created with total salaries of \$89,793.

Mitsubishi Heavy Industries Climate Control, Inc. submitted their 2016, 2017, and 2018 Compliance reports timely and all were approved by EDC and City Council as demonstrated in attached documents. Mitsubishi Heavy Industries Climate Control, Inc. has not received the tax abatement deductions. After talking to the Johnson County Auditor's offices, they were informed they need to file Form 322 RE to claim the real property tax deduction. They did not know they were required to file this form with the county.

Mitsubishi Heavy Industries Climate Control, Inc. has had to pay taxes in full. The remedy to this situation is for the City of Franklin to pass a waiver of non-compliance for the failure to fill out the required county forms. It is my understanding from the county, that once the waiver of non-compliance is granted, a credit will be given on taxes moving forward. A resolution will be prepared for the City Council to review and approve for this purpose, if that is what the Economic Development Commission chooses to recommend.

If you have any questions regarding this request, please contact me directly at 346-1250.

Krista Linke

From:	Linda Brown <lbrown@mitsubishi-turbo.com></lbrown@mitsubishi-turbo.com>
Sent:	Monday, November 12, 2018 3:37 PM
То:	Krista Linke
Subject:	MCCA Waiver of Non-Compliance
Attachments:	LETTER - 11-12-18.pdf; FORM 322 RE - RESOLUTION 2013-29 - 1.pdf; FORM 322 RE - RESOLUTION 2013-31 - 1.pdf

Good afternoon Krista,

Please find attached the letter requesting a Waiver of Non-Compliance for two 322 ERAs RE for the 2013-29 and 2013-31 Resolutions.

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Please let me know if you have any questions.

I will be out beginning tomorrow and hope to return November 26, 2018.

Enjoy the rest of your day.

Linda Brown Assistant Accounting Manager MTEA 1200 N. Mitsubishi Parkway Franklin, IN 46131 Ibrown@mitsubishi-turbo.com (317) 346-5028 http://www.mitsubishi-turbo.com



13-29 RE

10 yr 2%.

1200 N. Mitsubishi Pking

\$1,200,000

3 new employ \$89,793 total salaries

New Construction of 23,840 \$ on northend of current plant 13-06 amended by 13-31 P RE 10 yr. 27. 1200 N. Mitsubishi Pkwy \$913, 793 9 new employ \$353, 433 total salaries New construction of 10,500 B on NW end of current plant.

(13-07/13-32) PP had waiver \$7,274,375 granted 2018 73 new \$3,114,238 salaries



Franklin Plant • 1200 North Mitsubishi Parkway • Franklin, IN 46131 • U.S.A.

November 12, 2018

Ms. Krista Linke, AICP City of Franklin Community Development Department 70 E. Monroe Street Franklin, IN 46131

Dear Ms. Linke:

Mitsubishi Heavy Industries Climate Control, Inc. is requesting a Waiver of Noncompliance for two 322 ERAs RE for the 2013-29 and 2013-31 Resolutions. Please find attached the filed forms 322 RE for both resolutions.

MCCA applied for a building expansion to house MTEA and the abatements were approved but the paperwork was never filed to begin receiving the abatements.

Attached is a copy of the approved abatements.

Please let me know if you need any additional information.

Thank you for your consideration.

Linda Brown

Linda Brown Assistant Accounting Manager MTEA



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CITY OF FRANKLIN, INDIANA

Stain D. Fickast WOITOR, JOHNSON COUNTY

DEC 2 0 2013

RESOLUTION NUMBER 2013-29

A RESOLUTION GRANTING TAX ABATEMENT FOR MITSUBISHI HEAVY INDUSTRIES CLIMATE CONTROL, INC.

WHEREAS, the economic growth and development of the City of Franklin, Johnson County, Indiana is the primary goal of the community;

WHEREAS, the Franklin Economic Development Commission has on December 10th, 2013, held a public meeting and considered amending the tax abatement request of *Mitsubishi Heavy Industries Climate Control, Inc. (1200 N. Mitsubishi Parkway)* in a manner consistent with the *City of Franklin Community Investment Incentives Summary* and the applicable section of the Indiana Code;

WHEREAS, the Franklin Economic Development Commission has made the findings required by IC 6-1.1-12.1-3 and IC 6-1.1-12.1-4.5 and recommended that Mitsubishi Heavy Industries Climate Control, Inc. receive a ten (10) year tax abatement with a 2% Economic Development Fee, on real property for the real estate described as "Exhibit A" and described in the tax abatement request;

WHEREAS, a copy of the Statement of Benefits recommended for approval by the Franklin Economic Development Commission is attached hereto as "Exhibit B;"

WHEREAS, the said real estate as described in "Exhibit A" is located in an existing Economic Revitalization Area as approved by the City of Franklin Common Council with City Council Resolution Number 2008-02 and confirmed by Resolution Number 2008-08;

WHEREAS, the Common Council has received and reviewed "Exhibit B" with all attachments, and that such attachments are made a part hereof and incorporated herein, all which together contain the necessary statements of benefits and description of the project, along with the recommendation of the Economic Development Commission for tax abatement for real property; and

WHEREAS, the Common Council has give careful consideration to the materials submitted and affirms the findings of the Franklin Economic Development Commission relative to the requirements of IC 6-1.1-12.1-3 and IC 6-1.1-12.1-4.5.

NOW THEREFORE BE IT RESOLVED THAT:

- 1) The abatement of real property tax shall extend for a period of <u>10</u> years pursuant to the deduction schedule set forth in IC 6-1.1-12.1-4.5(e)(10).
- 2) Mitsubishi Heavy Industries Climate Control, Inc. shall be required to provide the City of Franklin with information showing the extent to which there has been compliance with the statement of benefits submitted in their request for tax abatement within sixty (60) days after the end of

each year in which the deduction is applicable, as required by IC 6-1.1-12.1-5.1.

3) A copy of this resolution and a description of the affected area will be available and can be inspected in the office of the Johnson County Assessor and the City Clerk/Treasurer.

APPROVED by the Common Council of the City of Franklin, Johnson County, Indiana, this 16th day of December, 2013.

City of Franklin, Indiana, by its Common Council:

Voting Affirmative:

Voting Opposed:

Stephen D. Barnett, Council President

Josep#/P Abban

Stephen D. Barnett, Council President

Joseph P. Abban

Insent Joseph R. Ault

Kenneth W. Austin

Robert D. Henderson

Joseph R. Ault

Kenneth W. Austin

Robert D. Henderson

Abs ent Stephen D. Hougland

Richard L. Wer

Stephen D. Hougland

Richard L. Wertz

Attest:

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<u>Alixandin</u>

Jahet P. Alexander Clerk-Treasurer

Presented by me to the Mayor of the City of Franklin for his approval or veto pursuant to Indiana Code § 36-4-6-15, 16, this 16th day of December, 2013.

Wayden

Janet P. Alexander City Clerk-Treasurer

This ordinance having been passed by the legislative body and presented to me this (Approved by me and duly adopted, pursuant to Indiana Code § 36-4-6-16(a)(1)) (Vetoed, pursuant to Indiana Code § 36-4-6-16(a)(2)], this 16th day of December, 2013.

E. McGuinness Mayor

Attest: llyand 1

Janet P. Alexander City Clerk-Treasurer

AS TO FORM: APPROVED hnd te Gray City Attorney

EXHIBIT A

MHI OPTION REAL ESTATE

Legal Description

A part of the West half of the Northeast quarter of Section 18, Township 12 North, Range 5 East of the Second Principal Meridian, Needham Township, Johnson County, Indiana, described as follows:

Beginning at the Northeast corner of the said half quarter section; thence Southerly on and along the East line of the said half quarter section, a distance of 1660 feet; thence Nesterly on a line parallel with the North line of the said half quarter section, a distance of 737 feet, more or less, to a point on the Easterly right-of-way line of Interstate 65; thence Northwesterly on and along said right-of-way line, a distance of 1695 feet, more or less, to a point on the North line of the said half quarter section; thence Easterly on and along said North line a distance of 1075 feet, more or less, to the Place of Beginning, containing 34.5 acres, more or less, subject to all legal rights-of-way and easements.

AND,

A part of the East half of the Northeast quarter of Section 18, Township 12 North, Range 5 East of the Second Principal Meridian, Needham Township, Johnson County, Indiana, described as follows:

Beginning at the Northwest corner of the said half quarter section; thence Southerly on and along the West line of the said half quarter section, a distance of 1660 feet; thence Easterly on a line parallel with the North line of the said half quarter section, a distance of 327.3 feet, more or less"; thence Northerly on a line parallel with the West line of the said half quarter section, a distance of 1660 feet, more or less, to a point on the North line of the said half quarter section; thence Westerly on and along said North line a distance of 327.3 feet, more or less, to the Place of Beginning, containing 12.5 acres, more or less, subject to all legal rights-of-way and easements.

Total Real Property Described: 47.0 acres

This description is not based upon a survey and has been prepared from scaled dimensions from the topographic drawing of the "Franklin Eastside Business Fark" prepared by The Odle McGuire & Shook Corp. for The Crider Development Group, 1995.

11-6-9.5 L. Ott. L.S.

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STATEMENT OF BENER, IS **REAL ESTATE IMPROVEMENTS** State Form 5176? (R2 / 1-07)

Prescribed by the Department of Local Government Finance

EXHIBIT B

21	PAY 20	

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 vecant building (IC 6-1,1-12,1-4.8)

INSTRUCTIONS:

- This statement must be submitted to the body designating the Economic Revitatization 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 Revitatization Area. Otherwise this statement must be submitted to the designating body BEFORE the redevelopment or rehabilitation of real property for which the person whethes 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) BEFORE a deduction may be approved.
 To obtain a deduction, application Form \$22 ERA/RE or Form \$22 ERA/VBD, Whichever is applicable, must be filed with the County Auditor by the fater 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 termship 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 5.
- Property owners whose Grademark of Denaits was approved and June 30, 1991, must attach a Form GF-1/Kear Property annually to the approach on to show compliance with the Statemant of Benefits. [IC 6-1.1-12.1-5.1(b) and IC 6-1.1-12.1-5.3(j)] 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

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	Mtsubishl Parkway, Fran				
Name of contact parso.	C.		Telephone number		E-mail address
Bob Francis	Constanting of the second s		(317) 346-5010		bobf@mhicc.com
SECTION 2		DOMION AND DESCRIP	NON OF PROPOSED PRO	DECT	
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hereby cartify that	the representations in thi	s statement are true.	A CONTRACTOR OF THE OWNER OF THE		
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	•	Page 1	of 2		<u> </u>

	FOR USE OF THE DESIGNATING BODY
	nd that the applicant meets the general standards in the resolution adopted or to be adopted by this body. Said resolution, passed or to be passed or to 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
c	The amount of the deduction applicable is limited to \$
D	Other limitations or conditions (specify) 21 Economic Development Fee
E.	The deduction is allowed for / () years* (see below).
	Did the designating body adopt an alternative deduction schedule per IC 6-1.1-12 1-17? Yes No If yes, attach a copy of the alternative deduction schedule to this form.
detern	tive also reviewed the information contained in the statement of benefits and find that the estimates and expectations are reasonable and have nined that the totality of benefits is sufficient to justify the deduction described above.
- Andrews	Signature and title of eutybrized member of designating body) Seve Sarrie Felephone number But But President (3:7) 736, 3631 [2/16/13]
Altested b	y (signature produting of attestor) RhoniOliver Designated body Comm. Dev. Speciality Common Council
	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 it to receive a deduction to a number of years designated under IC 6-1 1-12.1-4.
B For 1. 2.	residentially distressed areas, the deduction period may not exceed five (5) years redevelopment and rehabilitation or real estate improvements: 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. If the Economic Revitalization Area was designated after June 30, 2000, and is not in a residentially distressed area, the deduction period may not exceed ten (10) years.

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COMPLIANCE WITH STATEMENT OF BENEFITS REAL ESTATE IMPROVEMENTS State Form 51766 (R3 / 2-13)

Prescribed by the Department of Local Government Finance

INSTRUCTIONS:

Sig

- 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. 1.
- Statement of benefits was approved before July 1, 1991.
 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).
 This form must accompany the Initial deduction application (Form 322/RE) that is filed with the county auditor.
- this form must accompany the initial deduction application (Form 322/RE) that is filed with the county auditor.
 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 relum that is filed in the township where the property is located. (IC 6-1.1-12.1-5.1(b))
 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).

	20_	PAY	2017
FO	RM (al Property

PRIVACY NOTICE

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

MAY 0 5 2017

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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)

- Not later than forty-five (45) days after receipt of this form, the designating body <u>may</u> 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 (axes 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	d the CF-1 and find that:		
the property	owner IS in substantial compliant	28	
the property	owner IS NOT in substantial com	pliance	
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AV		Keith Fox, Counci	11 President 4-17-17
With	Antie Directoro	FLOMMUNITY FLAMK	lin Common Council
H the property own	ner is found not to be in substantia	al compliance, the property owner shall recei	we the opportunity for a hearing. The following date and in thirty (30) days of the date of mailing of this notice.)
ne of hearing	AM Date of hearing (month, PM	, day, year) Location of hearing	
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New York Contraction of the local data and the loca	temer		Date signed (month, day, year)
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Job Creation / Retention TimeTable (MCCA)

CCR 13-29

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				2017-0-1	

Average hourly wages \$13.55 Wages + Benefits \$18.98 above chart reflects Mitsubishi Heavy Industries Climate Control to

However, Mitsubishi Turbocharger and Engine America (MTEA) is also at the Franklin location and they have hired 115 employees since starting operations during 2013 in Franklin. Total employment at the location is MCCA (194) and MTEA (115) for a total of 309 employees in Franklin at the end of 2017. The above chart reflects Mitsubishi Heavy Industries Climate Control, Inc. (MCCA) employees only.



COMPLIANCE WITH STATEMENT OF BENEFITS REAL ESTATE IMPROVEMENTS

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

INSTRUCTIONS:

SECTION 1

- This form does not apply to property located in a residentially distressed area or any deduction for which the Statement of Banefits was approved before July 1, 1991.
- 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).
- This form must accompany the initial deduction application (Form 322/RE) that is filed with the county auditor.
 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).

Name of taxpayer County Mitsubishi Heavy Industries Climate Control, Inc. Johnson Address of taxpayer (number and street, city, state, and ZIP code) OLGF taxing district number 1200 North Mitsubishi Parkway, Franklin, Indiana 46131 41-018 Name of contact person Telephone number Bob Francis Or Susan Cunningham 317) 346-5010 SECTION 2 LOCATION AND DESCRIPTION OF PROPERTY Name of designating body Resolution number Estimated start date (month, day, year) Franklin Common Council 2013-29 3-1-14 Location of property Actual start date (month, day, year) 1200 North Mitsubishi Parkway, Franklin, Indiana 46131 3-1-14 Description of real property improvements Estimated completion date (month, day, year) New construction - approximately 23,840 square feet of new building on the north end of the current 9-30-14 MCCA plant. Actual completion date (month, day, year) 1-16-15 SECTION 3 EMPLOYEES AND SALARIES EMPLOYEES AND SALARIES AS ESTIMATED ON SB-1 ACTUAL Current number of employees 228 194 Salaries 8784108 10272310 Number of employees retained 228 194 Salaries 8784108 10272310 Number of additional employees 3 0 Salaries 89793 ō SECTION 4 COST AND VALUES COST AND VALUES **REAL ESTATE IMPROVEMENTS** AS ESTIMATED ON SB-1 COST ASSESSED VALUE Values before project 6681593 6681593 Plus: Values of proposed project 1200000 1200000 Less: Values of any property being replaced Net values upon completion of project 7881593 7881593 ACTUAL COST ASSESSED VALUE Values before project 6681593 6681593 Plus: Values of proposed project 1434851 1434851 Less: Values of any property being replaced Net values upon completion of project 8116444 8116444 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 0 0 Amount of hazardous waste converted 0 0 Other benefits: SECTION 6 TAXPAYER CERTIFICATION I hereby certify that the representations in this statement are true. Signature of authorized representative Bols Frances Title Date signed (month, day, year)

TAXPAYER INFORMATION

FORM CF-1 / Real Property

PRIVACY NOTICE

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

Page 1 of 2

General Manager, Administration

February 23, 2018

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)

- 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

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)	
Other (specify)	
Reasons for the determination (attach additional sheets if necessary)	
Signature of authorized member	Date signed (month, day, year)
Attested by:	(, year)
Designating body	
time has been set aside for the purpose of considering compliance. (Hearing must be held within thirty (30) d ime of hearing AM Date of hearing (month, day, year) Location of hearing PM HEARING RESULTS (to be completed after the hearing)	ays of the date of maining of this notice.)
easons for the determination (attach additional sheets if necessary)	ove)
gnature of authorized member	Date signed (month, day, year)
ested by Designating body	
APPEAL RIGHTS [IC 6-1.1-12.1-5.9(a)]	



APPLICATION FOR DEDUCTION FROM ASSESSED VALUATION OF STRUCTURES IN ECONOMIC REVITALIZATION AREAS (ERA) State Form 18379 (R14 / 6-16)

Prescribed by the Department of Local Government Finance

20 <u>16</u>	PAY	20	17
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FORM 322 / RE

INSTRUCTIONS:

- This form is to be filed in person or by mall with the County Auditor of the county in which the property is toning!
 To obtain this deduction, a Form 322 / RE must be filed with the County Auditor before May 10 in the year in which the addition to assessed valuation (or new assessment) is made, or not later than thirty (30) days after the assessment notice is malled to the property owner if it was malled after April 10. If the property owner if the May 10 deadline in the Initial year of assessment, he can apply between Japuary 1 and May 10 of a subsequent year for the remainder of the abatement term. (See also IC 6-1.1-12.1-11.3 concerning the failure to Tile a value) and its addition.
- A copy of the Form 11, the approved Form SB-1 / Real Property, the resolution adopted multiplication and the Form CF-1 / Real Property must 3.
- 4. The Form CF-1 / Real Property must be updated annually and provided to the County Auditor and the designating body for each assessment year in which the deduction is applicable.
- 5. Please see IC 6-1.1-12.1 for further instructions.
- 6. Taxpayer completes Sections I, II and III below.
- If property located in an economic revitalization area is also located in an allocation area as defined in IC 36-7-14-39 or IC 36-7-15.1-26, an application for the property tax deduction may not be approved unless the Commission that designated the allocation area adopts a resolution approving the application (IC 6-1, 1-12, 1-2(k)). 7.
- Except for deductions related to redevelopment or rehabilitation of real property in a county containing a consolidated city, a deduction for the redevelopment or rehabilitation of real property may not be approved for the following facilities (IC 6-1.1-12.1-3);
 - a. Private or commercial golf course
 - b. Country club
 - C. Massage parlor
 - Tennis club d.
 - Skating facility, including roller skating, skateboarding or ice skating
 - Racquet sport facility (including handball or racquet ball court) £
 - Hot tub facility g.
 - h. Suntan facility
 - i. Racetrack

- Any facility, the primary purpose of which is (a) retail food and beverage service; (b) automobile sales or service; or (c) other retail; (unless the facility is located in an economic development-target area established under IC 6-1.1-12.1-7). İ.
- Under IC 6-1.1-12.1-(). Residential, unless the facility is a multi-family facility that contains at least 20% of the units available for use by low and moderate income individuals, or unless the facility is located in an economic development target area established under IC 6-1.1-12.1-7, or the area is designated as a residentially distressed area which is required to meet conditions as cited in IC 6-1.1-12.1-2(c)(1 & 2). k.
- I. Package liquor store [see IC 6-1.1-12.1-3(e)(12)]

SECTION I - DESCRIPTION OF PROPERTY

The owner hereby applies to the County Auditor for a deduction pursuant to IC 6-1.1-12.1-5 beginning with the assessment date January 1, 20 16

County Johnson	owner		DLGF taxing district number 41-018	Key number
Name of owner Mitsubishi H	eavy Industries C	limate Control, Inc.	Legal description from Form 11 NE S18 T12 R5	
1200 N. Mits	umber and street, city, state, ubishi Parkway; I	end ZIP code) Franklin, IN 46131		Date of Form 11 (month, day, year) 8-11-15
		ninery for manufacturing o	f turbochargers.	Use of structure Assembly of Turbochargers
City of Frank	approved ERA designation In, IN		Date ERA designation approved (month. day, year 12-16-13	
a se a transmissione de la companya	The second	SECTION II - VERIFICATION OF	FOWNER OR REPRESENTATIVE	X
Signature of owner or representative (I hereby certify that the representations on this ap		ication are true.)	late signed (month, dey, year) 10 - 30 - 10	
Printed name of owner		Address (number and street,		
and and the other states in the state of the states of the	06 Francis	2 1200 N.M.	tsubishi Packing Fras	Actin 46131
		SECTION III -	structures arking Free	AUDHORSUSE
	Lure 1. Assessed valuation ,	SECTION III -		
		SECTION III -		
	ture 1. Assessed valuation . 2. Assessed valuation !	SECTION III -		
	iture 1. Assessed valuation / 2. Assessed valuation / 3. Difference in essess 4 Assessed valuation / (for the increase in A	SECTION II AFTER rehabilitation BEFORE rehabilitation sed valuation (Line 1 minus Line 2)	STRUCTURES	
A. Rehabilitation struc	iture 1. Assessed valuation . 2. Assessed valuation . 3. Difference in essess 4. Assessed valuation . (for the increase in AV fr the increase in AV fr	SECTION III - AFTER rehabilitation BEFORE rehabilitation sed valuation (Line 1 minus Line 2) eligible for deduction VV from the rehabilitation, not including	STRUCTURES	
A. Rehabilitation struc	iture 1. Assessed valuation 1 2. Assessed valuation 1 3. Difference in essess 4. Assessed valuation 1 (for the increase in AV fr structure) 1. Assessed valuation 2. Assessed valuation	SECTION II AFTER rehabilitation BEFORE rehabilitation sed valuation (Line 1 minus Line 2) eligible for deduction VV from the rehabilitation, not including from the reassessment of the entire eligible for deduction	STRUCTURES 3 3 S 3 3 S 5 5 S 5 5 S 5 5 S 5 5 S 5 5	
A. Rahabilitation struc	iture 1. Assessed valuation 1 2. Assessed valuation 1 3. Difference in essess 4. Assessed valuation 1 (for the increase in AV fr structure) 1. Assessed valuation 2. Assessed valuation	SECTION II AFTER rehabilitation BEFORE rehabilitation sed valuation (Line 1 minus Line 2) eligible for deduction VV from the rehabilitation, not including from the reassessment of the entire eligible for deduction	STRUCTURES 3 3 S 3 3 S 5 5 S 5 5 S 5 5 S 5 5 S 5 5	
A. Rehabilitation struc . New structure . Verify that the at	Jure 1. Assessed valuation / 2. Assessed valuation / 3. Difference in essess 4 Assessed valuation / (for the increase in A/V fr structure) 1. Assessed valuation 2. Assessed valuation	SECTION II - AFTER rehabilitation BEFORE rehabilitation sed valuation (Line 1 minus Line 2) eligible for deduction VV from the rehabilitation, not including from the rehabilitation, not including from the reassessment of the entre eligible for deduction SECTION IV - VERIFICATION Was assessed and the owner was i	STRUCTURES	

SECTION'V - FOR	AREAS EXCEPTIFOR A RESIDENTIALLY APPROVED BEFORE JULY 1, 2013 - D	DISTRESSED AREA WHERE THE S	TATEMENT OF BENEFITS WAS	86.6
YEAR OF DEDUCTION / ASSES (1) For deductions allowed over a d	SED VALUE / PERCENTAGE / DEDUCTION	* YEAR OF DEDUCTION / ASSESS	SED VALUE / PERCENTAGE / DEF	UCTION
		(6) For deductions allowed over a eig	pht (8) year period.	an a
	100% *% \$	1 20pay 20 \$ 2 20pay 20 \$	100% *% \$	
(2) For deductions allowed over a tr	vo (2) year period:	2 20pay 20 \$ 3 20pay 20 \$	88% *% \$ 75% * % \$	
1 20 pay 20 \$	100% *% \$	4 20pay 20\$		
2 20pay 20\$	50% *% \$	5 20pay 20 \$	50% * <u>%</u> \$%	
(3) For deductions allowed over a lh	nee (3) year period:	6 20 pay 20 \$	38% *% \$	
1 20pay 20\$	100% * <u>%</u> \$	7 20pay 20 \$ 8 20pay 20 \$	25% ^% \$	
2 20pay 20 \$	66% *% \$	· · · · · · · · · · · · · · · · · · ·	% \$%	
3 20pay 20\$	% \$%	(9) For deductions allowed over a nin	e (9) year penöd	
(4) For deductions allowed over a for	# (4) year period	1 20pay 20\$	100% *% \$	
1 20pay 20\$		2 20pay 20 \$ 3 20 pay 20 \$	88% *% \$	·····
2 20pay 20 \$	75% *% \$	3 20pay 20\$ 4 20pay 20\$	77% *% \$ 66% * % \$	
3 20pay 20 \$	50% *% \$	5 20pay 20\$		Constant of the second s
4 20 pay 20 \$	% \$%	6 20pay 20\$	Manager -	,
(5) For deductions allowed over a five) (5) year period:	7 20pay 20 \$		
1 20 pay 20 \$	100% *% \$	8 20 pay 20 \$	%\$%	·····
2 20pay 20 \$		9 20 pay 20 \$	11% * % \$	
3 20pay 20\$	60% *% \$	(10) For deductions allowed over a ten	(10) year period	
4 20 pay 20 \$	4D% *% \$	f 20pay 20\$	100% * % \$	
5 20pay 20 \$	20% *% \$	2 20pay 20\$	95% * % \$	10 - C - C - C - C - C - C - C - C - C -
(6) For deductions allowed over a six ((6) year period;	3 20 pay 20 \$		
1 20 pay 20 \$	100% * % S	4 20pay 20\$		
2 20pay 20 \$		5 20 pay 20 \$ 6 20 pay 20 \$	and the second sec	
3 20pay 20\$	68% *% \$	6 20pay 20 \$ 7 20pay 20 \$	40% *% \$ 30% *% \$	
4 20pay 20\$	50% *% \$	8 20pay 20\$	20% • % \$	
5 20 pay 20 \$	34% *% \$	9 20pay 20 \$	10% 1% S	
6 20pay 20\$	17% *% \$	10 20pay 20\$	5% *% \$	
(7) For deductions allowed over a seve	n (7) year period;	NOTE: The deduction percent	ages shown in this section appl	
1 20 pay 20 \$	100% % \$	statement of benefits ap	proved before July 1, 2013 that a	ton hit
2 20 pay 20 \$	85% •% \$	have an alternative of	eduction schedule adopted to a abatements shall use the perce	w the
3 20pay 20 \$	71% *% \$	reflected in the abateme	nt schedule adopted by the desig	ntages Inating
4 20pay 20\$ 5 20 pay 20 \$	57% •% \$	body per IC 6-1.1-12.1-17	7.	1.124111 3
5 20pay 20\$ 6 20pay 20\$	43% *% \$ 29% *% \$	* The amount of the deduction sha	If be adjusted annually to reflect ch	20000
7 20pay 20\$	14% * % \$	to the assessed valuation resulti	ng from a reassessment or an ann	beal of
		the assessment per IC 6-1.1-12.		
SECTION VI-FOR A RESIDE	NTIALLY DISTRESSED AREA WHERE TH DEDUCTION SCHEDUL	E STATEMENT OF BENEFITS WAS E PER IC 6-1.1-12.1-17	APPROVED BEFORE JULY 1, 2	D13 ;
TYPE OF DWELLING	1	LESSER OF	DEDUCTION IS ALLOWED FOR A F YEAR PERIOD THAT INCLUDE YEARS	IVE (5)
One (1) family dwalling	Assessed value (after rehabilitation or redevelo			
			pay through pay	
Two (2) family dwelling	Assessed value (after rehabilitation or redevelo	oment) 5 or \$106,080 AV	pay through pay	
Three (3) unit mukifamily dwelling	Assessed value (after rehabilitation or redevelop	omeni) S or \$156,000 AV	pay through pay	
Four (4) unit multifamily dwelling	Assessed value (after rehebilitation or redevelop		pay through pay	
ssessed value limits for taxes due ar	nd payable prior to January 1, 2005 were \$36.	000, \$51.000, \$75,000, and \$96,000 for	one to four family dwellings, respec	tively.
SE This application is approved in the	CTION VIL-APPROVAL OF COUNTY AU	DITOR (COMPLETE ONLY IF APPR	OVED)	
nature of County Auditor		of County Auditor	Date signed (month, day, year)	
			mine turnin oak your	
	With the second s	NAMES OF TAXABLE PARTY OF TAXABLE PARTY OF TAXABLE PARTY OF TAXABLE PARTY.	mender- v a v a a a a a	4

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