



# CITY OF FRANKLIN

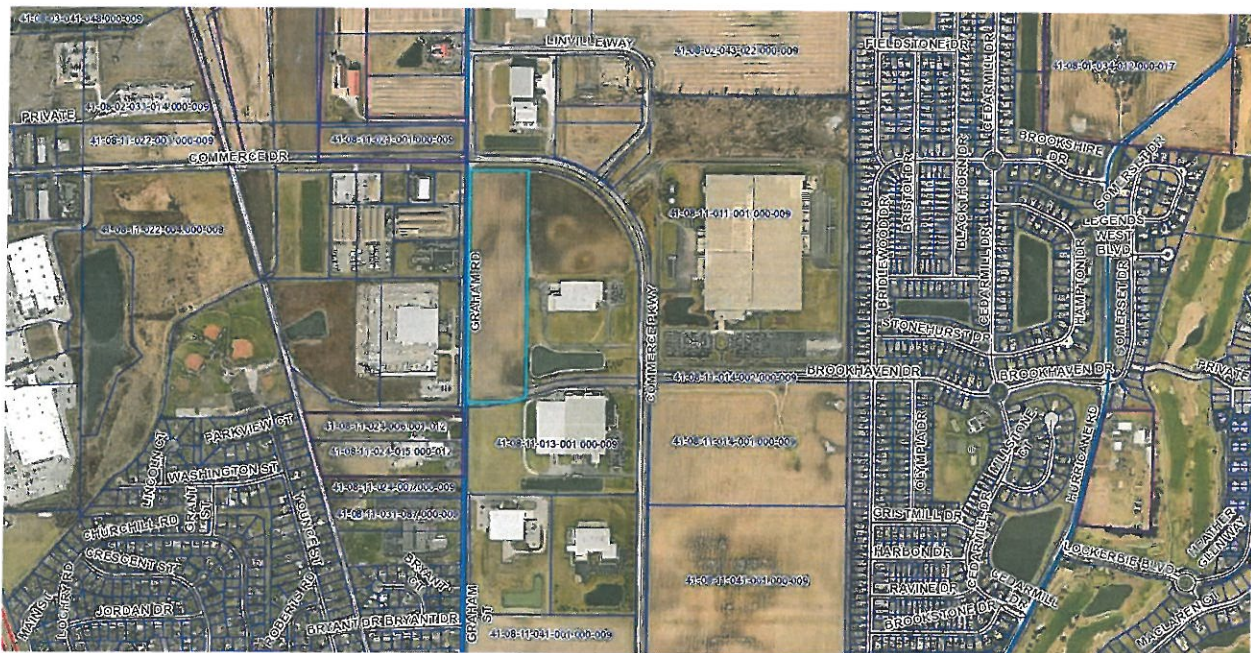
## DEPARTMENT OF COMMUNITY DEVELOPMENT

# Staff Report

**To:** Economic Development Commission Members  
**From:** Dana Monson, Community Development Specialist  
**Date:** November 10, 2020  
**Re:** Case EDC 2020-06– Shelby Gravel

**Case EDC 2020-06 – Shelby Gravel:** A request for a 10-year tax abatement on \$2,400,000 in real property investment and a 6-year tax abatement on \$6,470,000 in personal property investment for the construction of a ready- mix concrete plant with an office and maintenance facility.

**Location:** SE Corner of Commerce Drive and Graham Road



### Summary:

1. Characteristics of this location:  
One parcel consisting of 15.93 acres of ground.

2. Characteristics of this petitioner:  
Shelby Gravel was formed by John Haehl Sr. in 1951 has been in operation over 70 years as a family-owned business. The original plant was located in Shelbyville and today the company has over 5 regional plants, one currently located in Franklin. The company has grown through the years by adding more technology including GPS real time trucks and increasing their operations to include concrete reclamation and other aggregates. The company began doing business as Shelby Materials

to reflect the additional aggregates. The continued growth of the company regionally is reflected in their projects, including work on the US 31 corridor in Hamilton County and the 1.1 million square foot Pepsi facility in north-central Indiana.

3. Characteristics of this project:

The property is currently vacant and owned by Essroc Cement Corporation. Shelby Gravel plans to build this new plant to replace their current aging plant in Franklin, less than a half mile from this site. The approval of the tax abatement will improve their opportunity to replace the aging equipment with more innovative and technical pieces.

4. Economic Revitalization Area (ERA):

The property is located in the Franklin Business Park ERA established by Resolution 2012-04/05.

5. ERA & Tax Abatements Findings (Real Property):

Indiana Code Section 6-1.1-12.1-3 states that the following findings must be made when considering an ERA designation and the granting of a tax abatement for real property:

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

6. ERA & Tax Abatements Findings (Personal Property):

Indiana Code Section 6-1.1-12.1-4.5 states that the following findings must be made when considering an ERA designation and the granting of tax abatement for personal property:

- a. Whether the estimate of the cost of new manufacturing equipment is reasonable for equipment of that type;
- b. Whether the estimate of the number of individuals who will be employed or whose employment will be retained can be reasonably expected to result from the instillation of new manufacturing equipment;
- c. Whether the estimate of annual salaries of those individuals who will be employed or whose employment will be retained can be reasonably expected to result from the installation of the new manufacturing equipment;
- d. Whether any other benefits about which information was requested are benefits that can be reasonably expected to result from the installation of the new manufacturing equipment; and

- e. Whether the totality of the benefits is sufficient to justify the tax abatement.

7. City of Franklin "Tax Abatement Policy" criteria:

The "Tax Abatement Policy" section of the *City of Franklin Community Investment Incentives Summary* states that the Economic Development Commission shall use certain criteria when considering a request for tax abatement. A comparison of those criteria and this request follows:

- a. *Diversification of Local Occupations:* This project will retain a current Franklin company and the jobs that are located at the current plant. While this does not increase the diversification, it does maintain the current level of diverse jobs in the city.
- b. *Diversification of Local Employment:* The project will add 3 new jobs as well as retain the current number of employees. This plant will also enable the company to increase production which could positively impact the number of new jobs at a later date.
- c. *Increase in Local Salaries:* The average wage for all industries in Johnson County for 2019 was \$19.09. The average hourly wage in Johnson County for Low/moderate wage is \$12.95 per hour. Shelby Gravel will pay an average of \$24.00 per hour, well above the average wage for the county.
- d. *Sustainable Land Use:* The petitioner proposes to make this investment on 15 acres that has been vacant land.
- e. *Future Community Investment:* The applicant should share with the EDC their plans for future community investment and they have indicated they are agreeable to the Economic Development Fee of 2% for real property and 5% for personal.
- f. *Conformance with the Comprehensive Plan:* The Comprehensive Plan - Future Land Use Plan identifies this property as Industrial General. Industrial General zoning permits the following uses: Industrial Uses • agricultural products terminal • dry cleaners (commercial) • food & beverage production • general industrial production • light industrial assembly & distribution • light industrial processing and distribution • power generation facility (commercial) • research and development facility • truck freight terminal • warehouse & distribution facility

This use will require a special exception for the permitted use.

8. Tax Abatement Duration:

The *City of Franklin Community Investment Incentives Summary* provides that longer periods of abatement on real and personal property may be considered for requests of an exceptional nature. The Summary states that development examples of an exceptional nature include projects which:

- a. Create a new plant or product line for an existing manufacturer;
- b. Creates substantial employment opportunities with higher than average wages;
- c. Increase substantially property values and the city tax base with minimal impact to city services (police & fire protection, schools, utilities, infrastructure, etc.); and

- d. Utilize existing public infrastructure (sanitary & storm sewer, roads & streets, drainage facilities, and other utilities).

9. Requested Effective Year:

The petitioner has requested that, if approved, the tax abatement be for the first year taxes are assessed at an increased assessment rate.

**Staff Comments:**

The Mayor's Office has indicated they are supportive of a ten year and six year tax abatement for this project based on the investment amount and the retention of a current Franklin employer. This type of development is what this area was designed to attract and support.





# CITY OF FRANKLIN

COMMUNITY DEVELOPMENT DEPARTMENT

## Tax Abatement Application

### Organization/Corporation Requesting Tax Abatement

Organization/Corporation Name: Shelby Gravel, Inc.

Primary Contact Name: Aaron Haehl

Contact Address: PO Box 280

City: Shelbyville

State: IN

Zip: 46167

Phone Number: 317-392-5502

Email: ahaehl@shelbymaterials.com

Three possible dates before the EDC meeting to conduct a site visit:

Open land available for viewing

Name of Owner: Shelby Gravel, Inc.

Parent Company (If Applicable): Shelby Gravel, Inc.

### Primary Contact for Yearly Compliance Reports

Name: Aaron Haehl

Title: Chief Financial Officer

Address: PO Box 280

City: Shelbyville

State: IN

Zip: 46167

Phone Number: 317-392-5502

Email: ahaehl@shelbymaterials.com

### Description of Project

Project Location/Address: N Graham Road Franklin, IN 46131

Parcel Number: 41-08-11-013-003.000-009

Brief Description of Project:

This project will be the site development and building of offices, maintenance facilities, and a ready-mix concrete plant for Shelby Materials. This new plant will improve efficiency of the operations and is not feasible in the current location.

### Current Assessed Value (AV) of the Property:

- |              |           |
|--------------|-----------|
| 1. Land      | \$207,000 |
| 2. Building  | \$0       |
| 3. Inventory | \$0       |
| 4. Equipment | \$0       |

Have building permits been applied for (if applicable): Yes ☐ No ☒

Has equipment been installed (if applicable): Yes ☐ No ☒

### Required Attachments:

- |  |   |
|--|---|
| <input checked="" type="checkbox"/> Completed SB-1 Form(s)                     | <input checked="" type="checkbox"/> Summary of Benefits (if applicable) |
| <input checked="" type="checkbox"/> Legal Description of the Property          | <input checked="" type="checkbox"/> Employment Phase-In Schedule        |
| <input type="checkbox"/> Company Financial Statement                           | <input checked="" type="checkbox"/> Company Investment Timetable        |
| <input checked="" type="checkbox"/> Job and Wage Description Information Sheet | <input checked="" type="checkbox"/> Compliance Affidavit                |

**Type of Abatement Requested**Real Property ☒Personal Property ☒

Length of Abatement Requested: 10/6 Years

Project Size (square feet): TBD

Size of Site (acres): 15.93

Type of Building:

Multiple Tenants (leased) ☐Single Tenant (leased) ☐Owner Occupied ☒Corporate Headquarters ☐**Capital Investment**

1. Real property capital investment only: \$2,400,000

2. Personal property capital investment only: \$6,470,000

3. Total capital investment for proposed project: \$8,870,000

**Jobs Created and/or Retained**

1. Estimated number of full time jobs created by the proposed project: 3

2. Estimated number of full time jobs retained as a direct result of the proposed project: 21

3. Total number of full time jobs upon project completion: 24

**Wages Created and Retained**

1. Average hourly wage rate for new jobs (w/o benefits) \$24

2. Average hourly wage rate for jobs retained (w/o benefits) \$24

\*\*\*In addition to answering these questions, please fill out the Job and Wage Description for Tax Abatement Application information sheet and submit it with the application as an attachment.

Please explain why the abatement incentive is necessary to the project: Attach additional sheets as necessary.

The tax abatement for a new location (real property) and new equipment (personal property) is needed to be able to complete this project at the proposed location in Franklin. The company is currently in Franklin and consideration of other jurisdictions would offer similar incentives as those being requested.

**Company Information**

How long has the company been in existence? 70 Years

Current address of company headquarters and duration at that address: 157 East Rampart Rd. Shelbyville, IN

30

Approximate percentage of employees at current location who live in the City of Franklin and/or Johnson County:

52%

Have you ever received tax abatement at your current location? Yes

No

If yes, when and for what term?

What specifically has the company done

to give back to the community:

Local Sponsorships with High School, Ivy Tech and other non-profit organizations, Member of Chamber of Commerce and Economic Development Group. Excellent corporate citizens.

While acting as a strong advocate for using economic incentives to help applicants expand and/or locate in the community, the City of Franklin also strives to enrich the quality of life for its citizens. To that end, the City embraces the use of voluntary economic development fees as allowed under Indiana law (IC 6-1.1-12.1-14). These fees are directed by the City to local nonprofit organizations to bolster their economic development efforts. The fee can be applied on both real and personal property abatements. The fee is collected annually by the County Treasurer as a special assessment on the tax bill and is distributed by the City to the designated economic development nonprofit organization. Typically, 2% is charged on Real Property and 5% is charged on Personal Property. The fee is a percentage of the abatement received. For example, instead of receiving 100% abatement in the first year, the company receives a 95% abatement, with the 5% difference going to support local economic development. More information can be found on the City's website ([www.franklin.in.gov](http://www.franklin.in.gov)) under the Economic Development tab.

Is the company agreeable to the Economic Development Fee? Yes No

If yes, at what percent(s)?

Real Property 2% and Personal Property 5%



**JOB AND WAGE DESCRIPTION  
FOR TAX ABATEMENT APPLICATION**

Please provide the following job and wage earning information that is associated with this Tax Abatement Petition (*Please specify all wages in an hourly format without benefits*):

- (1) Company NAICS code: 327320/484220.
- (2) The total number of jobs current at the site: 21, the number of those jobs that will be retained as a direct result of the proposed investment 21, and the number of new jobs which will be created as a direct result of the proposed investment 3.
- (3) The total number of full-time employees at the site: 21.
- (4) The total number of temporary and/or contract employees currently at the site: 0.
- (5) The average hourly wages for the new jobs: \$25.00.
- (6) Will the new jobs being created begin as temporary and/or contract employees? No  
If yes, please provide an explanation of the typical transition process to full time:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
- (7) Number of new and/or retained jobs in:

- (a) Managerial/Professional Specialty Occ.: 1 Average Hourly Wage: \$43.00
- (b) Technical/Sales/Admin. Support Occ.:     Average Hourly Wage:
- (c) Service Occ.: 1 Average Hourly Wage: \$43.00
- (d) Precision Production/Craft/Repair Occ.: 1 Average Hourly Wage: \$35.00
- (e) Operators/Fabricators/Laborers: 18 Average Hourly Wage: \$24.00

Note: The total number of jobs specified above should correspond with the Statement of Benefits Form SB-1.

- (8) Attach detailed information on the types of benefits offered for new employees. A description of all possible bonuses and incentives should also be given if provided.

**Benefits Provided: Employee 401k Plan with 6.1% match on up to 6% of deferrals, Life Insurance Plan, Health Insurance, Dental Insurance, Workman's Compensation and Employee Wellness Program.**

**EMPLOYMENT PHASE-IN SCHEDULE  
SAMPLE JOB CREATION/RETENTION TIMETABLE**

Year of Abatement	Job Type 1 2022	Job Type 2 2022	Job Type 3 2022	Job Type 4 2022	Total
1st Quarter	1	1	1	18	21
2nd Quarter				1	1
3rd Quarter					
4th Quarter				1	1
Year of Abatement	Job Type 1 2022	Job Type 2 2022	Job Type 3 2022	Job Type 4 2023	Total
1st Quarter				1	1
2nd Quarter					
3rd Quarter					
4th Quarter					
Year of Abatement	Job Type 1 2022	Job Type 2 2022	Job Type 3 2022	Job Type 4 2023	Total
1st Quarter					
2nd Quarter					
3rd Quarter					
4th Quarter					
<b>TOTAL</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>21</b>	<b>24</b>



# **SAMPLE COMPANY INVESTMENT TIMETABLE**

Year of Abatement	Buildings 2022	Equip. Type 1 2022	Equip. Type 2	Equip. Type 3	Total
1st Quarter	\$2,400,000	\$6,470,000			\$8,870,000
2nd Quarter					
3rd Quarter					
4th Quarter					
Year of Abatement					
1st Quarter					
2nd Quarter					
3rd Quarter					
4th Quarter					
Year of Abatement					
1st Quarter					
2nd Quarter					
3rd Quarter					
4th Quarter					
<b>TOTAL</b>	<b>\$2,400,000</b>	<b>\$6,470,000</b>			<b>\$8,870,000</b>

**ENVIRONMENTAL, LAND USE, AND  
PERMITTING COMPLIANCE AFFIDAVIT**

I, Aaron Haehl, (representative) on behalf of Shelby Gravel, Inc.  
(company) represent that, except to the extent that the City of Franklin has been given written notice of  
any environmental, chemical, or waste hazards or violations prior to the date of this affidavit, the  
petition and project plan of Shelby Gravel, Inc. (company) does not contemplate,  
contain, nor anticipate:

- (1) any violation(s) of City of Franklin Municipal codes and/or ordinances;
- (2) any violation(s) of applicable zoning ordinances;
- (3) any violation(s) of site plan review and/or building permit requirements;
- (4) any violation(s) of federal or state laws, including but not limited to OSHA and ADA, and all  
other regulations regarding safety, land use, and access;
- (5) any violation(s) of federal or state laws, including but not limited to the creation,  
maintenance, utilization, control, handling, existence, and/or disposal of hazardous waste,  
chemicals, conditions, equipment, materials, entities, or components as defined under federal  
and/or state law.

Further, Shelby Gravel, Inc. (company) states that the construction and operation of the  
proposed facility will in no way result in any discharges which will result in interruptions, inconsistencies,  
or failures in the operation of the Franklin Wastewater Treatment facility. The petitioner understands  
that the violation of any element of this affidavit may result in the revocation of any tax abatements or  
other economic incentives which may have been granted by the City of Franklin.

Aaron Haehl  
Petitioner

10-30-2020  
Date

STATE OF Indiana  
COUNTY OF Shelby

SS:

Subscribed and sworn to before me on this 30<sup>th</sup> Day of Oct, 2020.

My Commission Expires: 10/11/23



Susan Veerkamp  
Notary Public  
Susan Veerkamp

## EXHIBIT A

PARCEL I:

Part of the northeast quarter of Section 11, Township 12, Range 4 east in Johnson County, Indiana, described as follows:

Commencing at P.K. Nail marking the northwest corner of said northeast quarter section; thence South 00 degrees 00 minutes 00 seconds west (assumed bearing) along the west line thereof a distance of 368.65 feet to Point of Beginning and a southwest corner of a 13.974 acre tract of land described in a deed to the City of Franklin, Indiana recorded in Book 275, page 611 in the Office of the Recorder of Johnson County, Indiana, the following two courses being along the south line of said tract; (1) North 90 degrees 00 minutes 00 seconds east perpendicular to the west line of said northeast quarter section a distance of 406.72 feet to the point of curvature of a curve having a radius of 770.00 feet, the radius point of which bears South 00 degrees 00 minutes 00 seconds west; (2) thence southeasterly along said curve an arc distance of 13.28 feet to a 5/8 inch rebar with plastic cap stamped "SCHNEIDER FIRM #0001" (hereafter referred to as "rebar"), said point bears North 00 degrees 59 minutes 18 seconds east from said radius point; thence South 00 degrees 00 minutes 00 seconds west parallel with the west line of said northeast quarter section a distance of 1630.68 feet to the centerline of a 30 foot railroad easement recorded in Book 275, page 839, the following three courses being along said easement centerline; (1) thence south 74 degrees 22 minutes 45 seconds west a distance of 4.49 feet to a point on a non-tangent curve having a radius of 607.04 feet; the radius point of which bears north 15 degrees 31 minutes 07 seconds west; (2) thence southwesterly along said curve an arc distance of 155.30 feet to a point which bears south 00 degrees 51 minutes 38 seconds east from said radius point; (3) thence south 89 degrees 07 minutes 38 seconds west a distance of 262.41 feet to the west line of the aforesaid northeast quarter section; thence north 00 degrees 00 minutes 00 seconds east along said west line a distance of 1658.06 feet to the point of beginning, containing 15.93 acres, more or less.

PARCEL II:

A non-exclusive 30 foot railroad easement for the purpose of a railroad spur for the benefit of Parcel I, as created by a non-exclusive 30 foot railroad easement dated March 31, 1994 and recorded April 4, 1994 in Deed Record 275, page 839, and amended May 30, 1997 as Instrument #97011109, over and across the following real estate in Johnson County, Indiana:

A part of the north half of Section 11, Township 12 north, Range 4 east of the Second Principal Meridian, Franklin Township, Johnson County, Indiana, more particularly described as follows:

Beginning at a point on the west line of the northeast quarter of said Section 11, north 00 degrees 00 minutes 00 seconds east (previous survey bearing) 718.52 feet from the southwest corner thereof; said point being 15 feet south of the center of an existing railroad track; thence south 89 degrees 07 minutes 38 seconds west and approximately parallel to said centerline 725.41 feet to the beginning of a curve to the right; thence northwesterly along an arc of said curve to the right having a radius of 618.11 feet; an arc distance of 220.14 feet; which arc is subtended by a chord bearing and distance of north 80 degrees 40 minutes 11 seconds west 218.96 feet; thence south 22 degrees 05 minutes 26 seconds west 7.51 feet; thence north 69 degrees 31 minutes 11 seconds west 20.01 feet; thence north 22 degrees 05 minutes 46 seconds east 7.50 feet; thence northwesterly along a curve to the right having a radius of 618.11 feet; an arc distance of 365.95 feet; which arc is subtended by a chord bearing and distance of north 51 degrees 39 minutes 03 seconds west 360.63 feet to a point on the westerly line of the grantor's land; said line also being the easterly right-of-way line of the former Conrail Railroad, now the Louisville-Indiana Railroad Company; thence northwesterly along said right-of-way line north 16 degrees 24 minutes 45 seconds west 156.55 feet; thence southeasterly along a curve to the left having a radius of 588.11 feet; an arc distance of 498.35 feet; which arc is subtended by a chord bearing and distance of south 44 degrees 20 minutes 54 seconds east 484.03 feet; thence north 22 degrees 05 minutes 46 seconds east 7.50 feet; thence south 69 degrees 38 minutes 42 seconds east 20.01 feet; thence south 22 degrees 05 minutes 46 seconds west 7.51 feet; thence southeasterly along a curve to the left having a radius of 588.11 feet; an arc distance of 208.12 feet; which arc is subtended by a chord bearing a distance of south 88 degrees 44 minutes 06 seconds east 207.03 feet; thence north 89 degrees 07 minutes 38 seconds east 988.04 feet to the beginning of a curve to the left; thence northeasterly along an arc of said curve to the left having a radius of 592.04 feet; an arc distance of 151.45 feet; which arc is subtended by a chord bearing and distance of north 81 degrees 48 minutes 40



seconds east 151.04 feet; thence north 74 degrees 22 minutes 45 seconds east 249.92 feet to the beginning of a curve to the right; thence northeasterly along an arc of said curve to the right having a radius of 549.85 feet; an arc distance of 149.91 feet; which arc is subtended by a chord bearing and distance of north 82 degrees 13 minutes 03 seconds east 149.44 feet; thence north 90 degrees 00 minutes 00 seconds east 941.53 feet to the beginning of a curve to the left; thence northeasterly along an arc of said curve to the left having a radius of 612.50 feet; an arc distance of 316.56 feet; which arc is subtended by a chord bearing and distance of north 75 degrees 11 minutes 37 seconds east 313.05 feet; thence north 90 degrees 00 minutes 00 seconds east 56.86 feet; thence southwesterly along an arc of a curve to the right having a radius of 642.50 feet; an arc distance of 381.55 feet; which arc is subtended by a chord bearing and distance of south 72 degrees 59 minutes 15 seconds west 375.97 feet; thence south 90 degrees 00 minutes 00 seconds west 941.53 feet to the beginning of a curve to the left; thence southwesterly along said curve to the left having a radius of 519.85 feet; an arc distance of 141.73 feet; which arc is subtended by a chord bearing and distance of south 82 degrees 13 minutes 03 seconds west 141.29 feet; thence south 74 degrees 22 minutes 45 seconds west 249.92 feet to the beginning of a curve to the right; thence southwesterly along an arc of said curve to the right having a radius of 622.04 feet; an arc distance of 159.18 feet; which arc is subtended by a chord bearing and distance of south 81 degrees 48 minutes 40 seconds west 158.74 feet; thence south 89 degrees 07 minutes 38 seconds west 262.63 feet to the point of beginning, containing 2.4035 acres, more or less.



# STATEMENT OF BENEFITS REAL ESTATE IMPROVEMENTS

State Form 51767 (R2 / 1-07)

Prescribed by the Department of Local Government Finance

20\_\_ 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 vacant building (IC 6-1.1-12.1-4.8)

## INSTRUCTIONS:

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

## SECTION 1

### TAXPAYER INFORMATION

Name of taxpayer

**Shelby Gravel, Inc.**

Address of taxpayer (number and street, city, state, and ZIP code)

**PO Box 280 Shelbyville, IN 46176**

Name of contact person

**Aaron Haehl**

Telephone number

**(317 ) 392-5502**

E-mail address

**ahaehl@shelbymaterials.com**

## SECTION 2

### LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Name of designating body

Resolution number

Location of property

**N Graham Road**

County

**Johnson**

DLGF taxing district number

Description of real property improvements, redevelopment, or rehabilitation (use additional sheets if necessary)

This project will be the site development and building of offices, maintenance facilities, and a ready-mix concrete plant for Shelby Materials. This new plant will improve efficiency of the operations and is not feasible in the current location.

Estimated start date (month, day, year)

**March 1, 2021**

Estimated completion date (month, day, year)

**December 1, 2021**

## SECTION 3

### ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT

Current number	Salaries	Number retained	Salaries	Number additional	Salaries
<b>21</b>	<b>\$48,000- \$55,000</b>	<b>21</b>	<b>\$48,000-\$55,000</b>	<b>3</b>	<b>\$48,000-\$55,000</b>

## SECTION 4

### ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT

**NOTE:** Pursuant to IC 6-1.1-12.1-5.1 (d) (2) the **COST** of the property is confidential.

### REAL ESTATE IMPROVEMENTS

**COST**

**ASSESSED VALUE**

Current values

Plus estimated values of proposed project

**\$2,400,000**

Less values of any property being replaced

Net estimated values upon completion of project

**\$2,400,000**

## 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

Title

**Secretary - Finance &  
Chief Financial Officer**

Date signed (month, day, year)

**10/29/2020**

**FOR USE OF THE DESIGNATING BODY**

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

- A. The designated area has been limited to a period of time not to exceed \_\_\_\_\_ calendar years \* (see below). The date this designation expires is \_\_\_\_\_.
- B. The type of deduction that is allowed in the designated area is limited to:
- |  |                              |                             |
|--|------------------------------|-----------------------------|
| 1. Redevelopment or rehabilitation of real estate improvements | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 2. Residentially distressed areas                              | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 3. Occupancy of a vacant building                              | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
- C. The amount of the deduction applicable is limited to \$ \_\_\_\_\_.
- D. Other limitations or conditions (specify) \_\_\_\_\_
- E. The deduction is allowed for \_\_\_\_\_ years\* (see below).

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

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

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

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





# STATEMENT OF BENEFITS PERSONAL PROPERTY

State Form 51764 (R / 1-06)

Prescribed by the Department of Local Government Finance

FORM SB-1 / PP

## PRIVACY NOTICE

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

### INSTRUCTIONS:

1. This 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. "Projects" planned or committed to after July 1, 1987, and areas designated after July 1, 1987, require a STATEMENT OF BENEFITS. (IC 6-1.1-12.1)
2. Approval of the designating body (City Council, Town Board, County Council, etc.) must be obtained prior to installation of the new manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment, **BEFORE** a deduction may be approved
3. 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. The 103-ERA must be filed between March 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 March 1 and the extended due date of that year.
4. Property owners whose Statement of Benefits was approved after June 30, 1991, must submit Form CF-1 / PP annually to show compliance with the Statement of Benefits. (IC 6-1.1-12.1-5.6)
5. The schedules established under IC 6-1.1-12.1-4.5(d) and (e) apply to equipment installed after March 1, 2001. For equipment installed prior to March 2, 2001, the schedules and statutes in effect at the time shall continue to apply. (IC 6-1.1-12.1-4.5(f) and (g))

SECTION 1 TAXPAYER INFORMATION									
Name of taxpayer <b>Shelby Gravel, Inc.</b>									
Address of taxpayer (number and street, city, state, and ZIP code) <b>PO Box 280 Shelbyville, IN 46167</b>									
Name of contact person <b>Aaron Haehl</b>				Telephone number <b>(317) 392-5502</b>					
SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT									
Name of designating body				Resolution number (s)					
Location of property <b>N Graham Road</b>		County <b>Johnson</b>		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)  <b>Ready-Mix concrete plant, Concrete reclaimer, IT and Office equipment</b>				ESTIMATED					
				START DATE		COMPLETION DATE			
				Manufacturing Equipment		March 1, 2021		December 1, 2021	
				R & D Equipment					
				Logist Dist Equipment					
IT Equipment		March 1, 2021		December 1, 2021					
SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT									
Current number <b>21</b>	Salaries <b>\$48,000-\$55,000</b>	Number retained <b>21</b>	Salaries <b>\$48,000-\$55,000</b>	Number additional <b>3</b>	Salaries <b>\$48,000-\$55,000</b>				
SECTION 4 ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT									
<b>NOTE:</b> 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		<b>\$6,400,000</b>						<b>\$70,000</b>	
Less values of any property being replaced									
Net estimated values upon completion of project		<b>\$6,400,000</b>						<b>\$70,000</b>	
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>Aaron Haehl</i>			Title <i>Secretary Treasurer</i>		Date signed (month, day, year) <b>10-30-2020</b>				

**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 \_\_\_\_\_.

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 |
| 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 \$ \_\_\_\_\_.

D. The amount of deduction applicable to new research and development equipment is limited to \$ \_\_\_\_\_ cost with an assessed value of \$ \_\_\_\_\_.

E. The amount of deduction applicable to new logistical distribution equipment is limited to \$ \_\_\_\_\_ cost with an assessed value of \$ \_\_\_\_\_.

F. The amount of deduction applicable to new information technology equipment is limited to \$ \_\_\_\_\_ cost with an assessed value of \$ \_\_\_\_\_.

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 on or after July 1, 2000, is allowed for:

- |                                     |                                      |
|-------------------------------------|--------------------------------------|
| <input type="checkbox"/> 1 year     | <input type="checkbox"/> 6 years     |
| <input type="checkbox"/> 2 years    | <input type="checkbox"/> 7 years     |
| <input type="checkbox"/> 3 years    | <input type="checkbox"/> 8 years     |
| <input type="checkbox"/> 4 years    | <input type="checkbox"/> 9 years     |
| <input type="checkbox"/> 5 years ** | <input type="checkbox"/> 10 years ** |

\*\* For ERA's established prior to July 1, 2000, only a 5 or 10 year schedule may be deducted.

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: (signature and title of authorized member)

Telephone number

Date signed (month, day, year)

Attested by:

Designated body

\* If the designating body limits the time period during which an area is an economic revitalization area, it does not limit the length of time a taxpayer is entitled to receive a deduction to a number of years designated under IC 6-1.1-12.1-4.5

**EXHIBIT C**

**Personal Property Schedule**

**15.93 total acres**

**SE corner of Commerce Drive and Graham Road**

**Parcel Number:**

**41-08-11-013-003.000-009**

**Resolution 2020-18**

<b>Year</b>	<b>Abatement</b>
1	100%
2	85%
3	66%
4	50%
5	34%
6	25%



**EXHIBIT C**

**Real Property Schedule**

**15.93 total acres**

**SE corner of Commerce Drive and Graham Road**

**Parcel Number:**

**41-08-11-013-003.000-009**

**Resolution 2020-17**

**Shelby Gravel**

<b>Year</b>	<b>Abatement</b>
1	100%
2	95%
3	80%
4	65%
5	50%
6	40%
7	30%
8	20%
9	10%
10	5%

**Personal Property Schedule**

**Resolution 2020-18**

<b>Year</b>	<b>Abatement</b>
1	100%
2	85%
3	66%
4	50%
5	34%
6	25%