AGENDA RESERVATION REQUEST

CITY OF FRANKLIN
COMMON COUNCIL
Please type or print

Date Submitted:	2/27/19	**Meeting Date:**	3/4/19
Contact Information:			
Requested by:	Rhoni Oliver		
On Behalf of Organization or Individual:	Economic Development Commission		
Telephone:	317-736-3631		
Email address:	roliver@franklin.in.gov		
Mailing Address:	70 E. Monroe St., Franklin, IN 46131		
Describe Request:			
Tax Abatement Waiver of Non-Compliance			
List Supporting Documentation Provided:			
MEMO TO CITY COUNCIL- REQUEST FOR WAIVER OF NON-COMPLIANCE BY MITSUBISHI HEAVY INDUSTRIES CLIMATE CONTROL (Res. 13-31)			
EDC 2018-08: MITSUBISHI HEAVY INDUSTRIES CLIMATE CONTROL – MEMO TO EDC AND APPROVED 2015, 2016, 2017, AND 2018 CF-1 FORMS			
CC RES 2019-03: RESOLUTION WAIVING NON-COMPLIANCE WITH TAX ABATEMENT COMPLIANCE REQUIREMENTS BY MITSUBISHI HEAVY INDUSTRIES CLIMATE CONTROL			
Who will present the request?			
Name:	Rhoni Oliver	**Telephone:**	317-736-3631

The Franklin City Council meets on the 1st and 3rd Monday of each month at 6:00 p.m. in the Council Chambers of City Hall located at 70 E. Monroe Street. In order for an individual and/or agency to be considered for new business on the agenda, this reservation form and supporting documents must be received in the Mayor's office no later than 12:00 p.m. on the Wednesday before the meeting.

CITY OF FRANKLIN

COMMUNITY DEVELOPMENT DEPARTMENT

Memo

To:	City Council Members
CC:	Mayor, Clerk-Treasurer, City Attorney
From:	Rhoni Oliver, Community Development Specialist
Date:	February 27, 2019
Subject:	EDC – Request for Waiver of Non-Compliance for Mitsubishi Heavy Industries Climate Control (Res. 13-31)

The attached compliance reports for years 2015, 2016, 2017, and 2018 were submitted timely and approved by Franklin Common Council. A waiver of non-compliance is being requested due to Mitsubishi Heavy Industries Climate Control failure to timely file Form 322 RE ("Schedule of Deduction from Assessed Valuation for Real Property in Economic Revitalization Areas") with the Auditor of Johnson County, Indiana. The Economic Development Commission forwarded the following request for a waiver of non-compliance to the City Council at their January 8, 2019 meeting with a recommendation to approve the future years of the tax abatement beginning with year five of the tax abatement:

- EDC 2018-08 Mitsubishi Heavy Industries Climate Control (Res. 13-31) – Request for Waiver of Non-Compliance
- Res. No. 2019-03 A RESOLUTION WAIVING NON-COMPLIANCE WITH TAX ABATEMENT COMPLIANCE REQUIREMENTS BY Mitsubishi Heavy Industries Climate Control (Res. 13-31)

Documentation is attached. Please contact me directly at 346-1254 or roliver@franklin.in.gov if you have any questions regarding this information.

Memorandum

To: Economic Development Commission

From: Krista Linke, Community Development Director

Date: December 4, 2018

Re: Mitsubishi Heavy Industries Climate Control, Inc. – Request for Waiver of Non-Compliance (Resolutions 2013-06/2013-31)

On March 4th, 2013, the Franklin Common Council passed Resolution Number 2013-06, and on December 16th, 2013 passed Resolution Number 2013-31 amending Resolution Number 2013-06, 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 a 10,500 square foot new building on the northwest end of the current Mitsubishi plant. It was estimated to cost $913,793 to construct and would result in the creation of 9 new jobs with total salaries of $353c433.

Mitsubishi Heavy Industries Climate Control, Inc. submitted their 2015, 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 a Form 322 RE for the real property tax deduction, which they have done. 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>
Sent:	Monday, November 12, 2018 3:37 PM
To:	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.

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
lbrown@mitsubishi-turbo.com
(317) 346-5028
http://www.mitsubishi-turbo.com

"like" us on facebook

13-29
RE
10 yr 2%
1200 N. Mitsubishi Pkwy
$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 ✓
RE
10 yr. 2%
1200 N. Mitsubishi Pkwy
$913,793
9 new employ
$353,433 total salaries
New construction of 10,500 □
on NW end of current
plant.

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

MITSUBISHI TURBOCHARGER AND ENGINE AMERICA, INC.

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 Non-compliance 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

Main: +1 (317) 346-5000 • Fax: +1 (317) 346-6170 • www.mitsubishi-engine.com

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FILED

DEC 20 2013

AUDITOR, JOHNSON COUNTY

CITY OF FRANKLIN, INDIANA

RESOLUTION NUMBER 2013-31

DEC 20 2013

A RESOLUTION GRANTING TAX ABATEMENT FOR MITSUBISHI HEAVY INDUSTRIES CLIMATE CONTROL, INC.
(AMENDING RESOLUTION NUMBER 2013-06)

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)* approved by Resolution 2013-06, 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 Amended 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 10 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	Stephen D. Barnett, Council President
Joseph P. Abban	Joseph P. Abban
Absent Joseph R. Ault	Joseph R. Ault
Kenneth W. Austin	Kenneth W. Austin
Robert D. Henderson	Robert D. Henderson
Absent Stephen D. Hougland	Stephen D. Hougland
Richard L. Wertz	Richard L. Wertz

Attest:

Janet 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.

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.

Joseph E. McGuinness
Mayor

Attest:

Janet P. Alexander
City Clerk-Treasurer

APPROVED AS TO FORM:

Lynnette 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 Westerly 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 Park" prepared by The Odle McGuire & Shook Corp. for The Crider Development Group, 1995.

11-6-95

Jerry L. Ott, L.S.

STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS
State Form 51787 (R2 / 1-07)
Prescribed by the Department of Local Government Finance

EXHIBIT B

20 13 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: Mitsubishi Heavy Industries Climate Control, Inc. (MCCA)

Address of taxpayer (*number and street, city, state, and ZIP code*): 1200 North Mitsubishi Parkway, Franklin, Indiana 46131

Name of contact person	Telephone number	E-mail address
Bob Francis	(317) 346-5010	bobf@mhicc.com

SECTION 2 — LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Name of designating body: Franklin Common Council

Resolution number: 13-06 / 13-31

Location of property: 1200 North Mitsubishi Parkway, Franklin, Indiana 46131

County: Johnson

DLGF taxing district number:

Description of real property improvements, redevelopment, or rehabilitation (*use additional sheets if necessary*):
New construction - Approximately 10,500 square feet of new building on the northwest end of the current MCC plant, north of the current MCC office area.

Estimated start date (*month, day, year*): 12/01/2013

Estimated completion date (*month, day, year*): 07/01/2014

SECTION 3 — ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT

Current number	Salaries	Number retained	Salaries	Number additional	Salaries
219.00	$8,431,675.00	219.00	$8,431,675.00	9.00	$353,433.00

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	5,767,800.00	5,767,800.00
Plus estimated values of proposed project	913,793.00	913,793.00
Less values of any property being replaced		
Net estimated values upon completion of project	6,681,593.00	6,681,593.00

SECTION 5 — WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER

Estimated solid waste converted (*pounds*): 0.00

Estimated hazardous waste converted (*pounds*): 0.00

Other benefits:
New construction is for space to be used by Mitsubishi Engine North America, Inc. as office and manufacturing space to build turbochargers for small cars. The new construction will be property of Mitsubishi Heavy Industries Climate Control, Inc. However, Mitsubishi Engine North America, Inc. will lease this space.

SECTION 6 — TAXPAYER CERTIFICATION

I hereby certify that the representations in this statement are true.

Signature of authorized representative	Title	Date signed (*month, day, year*)
Bob Francis	General Manager	12 - 10 - 13

FOR USE OF THE DESIGNATING BODY

We find 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 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 ☐ Yes ☐ No
2. Residentially distressed areas ☐ Yes ☐ No

C. The amount of the deduction applicable is limited to $ _____.

D. Other limitations or conditions *(specify)* 2% Economic Development Fee

E. The deduction is allowed for 10 years* *(see below)*.

F. 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.

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)* Steve Barnett, President	Telephone number (317) 736-3631	Date signed *(month, day, year)* 12/16/13
Attested by *(signature and title of attester)* Rhoni Oliver, Comm. Dev. Specialist	Designated body Common Council	

* 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.

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 30, 2000, and is not in a residentially distressed area, the deduction period may not exceed ten (10) years.

COMPLIANCE WITH STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS

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

FILED

MAY 08 2015

AUDITOR, JOHNSON COUNTY

20____ PAY 20____
FORM CF-1 / Real Property

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 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.*
2. *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).*
3. *This form must accompany the initial deduction application (Form 322/RE) that is filed with the county auditor.*
4. *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).*

SECTION 1 — TAXPAYER INFORMATION

Name of taxpayer: Mitsubishi Heavy Industries Climate Control, Inc.	County: Johnson
Address of taxpayer (number and street, city, state, and ZIP code): 1200 North Mitsubishi Parkway, Franklin, Indiana 46131	DLGF taxing district number: 41-018
Name of contact person: Bob Francis	Telephone number: (317) 346-5010

SECTION 2 — LOCATION AND DESCRIPTION OF PROPERTY

Name of designating body: Franklin Common Council	Resolution number: 13-06 / 13-31	Estimated start date (month, day, year): 4-1-13, amended 12-1-13
Location of property: 1200 North Mitsubishi Parkway, Franklin, Indiana 46131		Actual start date (month, day, year): 12-1-13
Description of real property improvements: New construction - approximately 10,500 square feet of new building on the northwest end of the current MCCA plant, north of the current office area.		Estimated completion date (month, day, year): 12-31-13, amended 7-1-14
		Actual completion date (month, day, year): 06-06-2014

SECTION 3 — EMPLOYEES AND SALARIES

EMPLOYEES AND SALARIES	AS ESTIMATED ON SB-1	ACTUAL
Current number of employees	219	219
Salaries	8,431,675	8,431,675
Number of employees retained	219	212
Salaries	8,431,675	9,388,043
Number of additional employees	9	0
Salaries	353,433	0

SECTION 4 — COST AND VALUES

COST AND VALUES	REAL ESTATE IMPROVEMENTS	
AS ESTIMATED ON SB-1	COST	ASSESSED VALUE
Values before project	5,767,800	5,767,800
Plus: Values of proposed project	913,793	913,793
Less: Values of any property being replaced		
Net values upon completion of project	6,681,593	6,681,593
ACTUAL	COST	ASSESSED VALUE
Values before project	5,980,000	5,980,000
Plus: Values of proposed project	900,000	900,000
Less: Values of any property being replaced		
Net values upon completion of project	6,680,000	6,680,000

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	Title	Date signed (month, day, year)
Bob Francis	General Manager, Administration	2-25-15

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)

1. *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.*

We have reviewed the CF-1 and find that:

☑ 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*)

Signature of authorized member		Date signed (*month, day, year*)
	Stephen Barnett, Council President	05-04-2015

Attested by:	Designating body
Krista Linke, Director of Community Development	City of Franklin Common Council

If the property owner is found not to be in substantial compliance, the property owner shall receive the opportunity for a hearing. The following date and time has been set aside for the purpose of considering compliance. (Hearing must be held within thirty (30) days of the date of mailing of this notice.)

Time of hearing	Date of hearing (*month, day, year*)	Location of hearing
☐ AM ☐ PM		

HEARING RESULTS (*to be completed after the hearing*)

☐ Approved ☐ Denied (*see instruction 5 above*)

Reasons for the determination (*attach additional sheets if necessary*)

Signature of authorized member	Date signed (*month, day, year*)

Attested by:	Designating body

APPEAL RIGHTS [IC 6-1.1-12.1-5.9(e)]

A property owner whose deduction is denied by the designating body may appeal the designating body's decision by filing a complaint in the office of the Circuit or Superior Court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner.

no 322 filed

NOTICE OF ASSESSMENT OF LAND AND IMPROVEMENTS

State Form 21366 (R14 / 11-14)
Prescribed by Department of Local Government Finance

FORM 11

This notice indicates the assessed value of your property. Information on the valuation of your property and a copy of the property record card can be obtained from the Assessing Official at the telephone number and address below.

Notice to the taxpayer of the opportunity to appeal (IC 6-1.1-15-1):
If the taxpayer does not agree with the action of the Assessing Official giving this notice, an appeal can be initiated to challenge that action if the taxpayer files a notice for review in writing with the Township Assessor (if any) or the County Assessor not later than forty-five (45) days after the date of this notice of assessment. The written notice for review should include the name of the taxpayer, the address of the property, the key number or the parcel number of the property, the address of the taxpayer (if different from the property address), and the telephone number of the taxpayer. An Assessing Official who receives a notice for review must attempt to hold a preliminary informal meeting with the taxpayer to resolve as many issues as possible. The taxpayer may use a Form 130-Short to file this appeal. This form is available from the Assessing Official or at https://forms.in.gov/Download.aspx?id=6979. An appeal of this assessed value requires evidence relevant to the value of the taxpayer's property as of the assessment date.

Name and address of property owner	Legal description
MITSUBISHI HEAVY INDUSTRIES CLIMATE CONTROL INC C/O ACCOUNTING SECTION 1200 N MITSUBISHI PKWY FRANKLIN, IN 46131-7560	NE S18 T12 R5
	Parcel or Identification number 41-07-18-012-017.000-018
	Property address (number and street, city, state, and ZIP code) 1200 N MITSUBISHI PKWY FRANKLIN, IN 46131

PREVIOUS ASSESSMENT		NEW ASSESSMENT EFFECTIVE MARCH 1, 20 15	
LAND	774,600.00	LAND	774,600.00
STRUCTURES / IMPROVEMENTS*	5,205,400.00	STRUCTURES / IMPROVEMENTS*	6,913,200.00
TOTAL	5,980,000.00	TOTAL	7,687,800.00

*The term "Improvements" includes, but is not limited to, buildings, structures, fixtures, and appurtenances. It represents a value added to the value of the land to equal the property's total market value-in-use. It should not be confused with improvements resulting from routine maintenance to the property, such as painting a house.

Reason for revision of assessment:

IC 6-1.1-12.1-5
Real property application; filing requirements; change in property ownership; assessor review; county auditor; determination; appeal
Sec. 5. (a) A property owner who desires to obtain the deduction provided by section 3 of this chapter must file a certified deduction application, on forms prescribed by the department of local government finance, with the auditor of the county in which the property is located. Except as otherwise provided in subsection (b) or (e), the deduction application must be filed before May 10 of the year in which the addition to assessed valuation is made.
(b) If notice of the addition to assessed valuation or new assessment for any year is not given to the property owner before April 10 of that year, the deduction application required by this section may be filed not later than thirty (30) days after the date such a notice is mailed to the property owner at the address shown on the records of the township or county assessor
(e) A property owner who desires to obtain the deduction provided by section 3 of this chapter but who has failed to file a deduction application within the dates prescribed in subsection (a) or (b) may file a deduction application between March 1 and May 10 of a subsequent year which shall be applicable for the year filed and the subsequent years without any additional deduction application being filed for the amounts of the deduction which would be applicable to such years pursuant to section 4 of this chapter if such a deduction application had been filed in accordance with subsection (a) or (b).
(h) The township or county assessor shall include a notice of the deadlines for filing a deduction application under subsections (a) and (b) with each notice to a property owner of an addition to assessed value or of a new assessment

If the change in assessment is due to a new home, a taxpayer should be aware that there are many property tax benefits or deductions available. Please see INDIANA PROPERTY TAX BENEFITS (State Form 51781) available on the DLGF website, www.IN.gov/dlgf. If the real property is reassessed because it has been rehabilitated, a taxpayer may be eligible for rehabilitation deductions - see Form 322A or Form 322/RE. If the non-residential real property is reassessed because it has been rehabilitated, a taxpayer may be eligible for rehabilitation deductions - see Form 322A. Other non-residential construction may be eligible for deductions - see Forms 322/RE and Form 322/VBD.

County	Township	Date of notice (month, day, year)
JOHNSON	NEEDHAM	8/11/15

Assessing Official	Telephone number
MARK ALEXANDER	(317) 346-4701

Address (number and street, city, state, and ZIP code)
86 W COURT ST FRANKLIN, IN 46131

COMPLIANCE WITH STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS

State Form 51786 (R3 / 2-13)
Prescribed by the Department of Local Government Finance

FILED
JUL 15 2016
AUDITOR, JOHNSON COUNTY

20____ PAY 20____
FORM CF-1 / Real Property

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 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.*
2. *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).*
3. *This form must accompany the initial deduction application (Form 322/RE) that is filed with the county auditor.*
4. *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).*

SECTION 1 — TAXPAYER INFORMATION

Name of taxpayer: Mitsubishi Heavy Industries Climate Control, Inc.	County: Johnson
Address of taxpayer (number and street, city, state, and ZIP code): 1200 North Mitsubishi Parkway, Franklin, Indiana 46131	DLGF taxing district number: 41-018
Name of contact person: Bob Francis or Susan Cunningham	Telephone number: (317) 346-5010

SECTION 2 — LOCATION AND DESCRIPTION OF PROPERTY

Name of designating body: Franklin Common Council	Resolution number: 13-06 / 13-31	Estimated start date (month, day, year): 4-1-13, amended 12-1-13
Location of property: 1200 North Mitsubishi Parkway, Franklin, Indiana 46131		Actual start date (month, day, year): 12-1-13
Description of real property improvements: New construction - approximately 10,500 square feet of new building on the northwest end of the current MCCA plant, north of the current office area.		Estimated completion date (month, day, year): 12-31-13, amended 7-1-14
		Actual completion date (month, day, year): 06-06-2014

SECTION 3 — EMPLOYEES AND SALARIES

EMPLOYEES AND SALARIES	AS ESTIMATED ON SB-1	ACTUAL
Current number of employees	219	189
Salaries	8,431,675	9061428
Number of employees retained	219	189
Salaries	8,431,675	9061428
Number of additional employees	9	0
Salaries	353,433	0

SECTION 4 — COST AND VALUES

COST AND VALUES	REAL ESTATE IMPROVEMENTS	
AS ESTIMATED ON SB-1	COST	ASSESSED VALUE
Values before project	5,767,800	5,767,800
Plus: Values of proposed project	913,793	913,793
Less: Values of any property being replaced		
Net values upon completion of project	6,681,593	6,681,593
ACTUAL	COST	ASSESSED VALUE
Values before project	5,980,000	5,980,000
Plus: Values of proposed project	900,000	900,000
Less: Values of any property being replaced		
Net values upon completion of project	6,680,000	6,680,000

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	Title	Date signed (month, day, year)
Bob Francis	General Manager, Administration	2-18-16

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 6-1.1-12-5.1)

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.*
2. *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. A copy of the notice will be sent to 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.*
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 and (2) the County Auditor.*

We have reviewed the CF-1 and find that:

☑ 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*)

Signature of authorized member	Date signed (*month, day, year*)
Stephen Barnett, Council President	4-18-16

Attested by:	Designating body
Krista Linke, Director of Comm. Dev.	Franklin Common Council

If the property owner is found not to be in substantial compliance, the property owner shall receive the opportunity for a hearing. The following date and time has been set aside for the purpose of considering compliance.

Time of hearing	Date of hearing (*month, day, year*)	Location of hearing
☐ AM ☐ PM		

HEARING RESULTS (*to be completed after the hearing*)

☐ Approved ☐ Denied (*see instruction 5 above*)

Reasons for the determination (*attach additional sheets if necessary*)

Signature of authorized member	Date signed (*month, day, year*)

Attested by:	Designating body

APPEAL RIGHTS [IC 6-1.1-12.1-5.9(e)]

A property owner whose deduction is denied by the designating body may appeal the designating body's decision by filing a complaint in the office of the Circuit or Superior Court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner.

COMPLIANCE WITH STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS

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

20 16 PAY 20 17

FORM CF-1 / Real Property

PRIVACY NOTICE
The cost and any specific individual's salary information is confidential; the balance of the filing is public record [illegible] (d).

FILED
MAY 05 2017
Pamela J. Burton
AUDITOR, JOHNSON COUNTY

INSTRUCTIONS:

1. *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.*
2. *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).*
3. *This form must accompany the initial deduction application (Form 322/RE) that is filed with the county auditor.*
4. *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).*

SECTION 1 — TAXPAYER INFORMATION

Name of taxpayer: Mitsubishi Heavy Industries Climate Control, Inc.	County: Johnson
Address of taxpayer (number and street, city, state, and ZIP code): 1200 North Mitsubishi Parkway, Franklin, Indiana 46131 ✓	DLGF taxing district number: 41-018
Name of contact person: Bob Francis or Susan Cunningham	Telephone number: (317) 346-5010

SECTION 2 — LOCATION AND DESCRIPTION OF PROPERTY

Name of designating body: Franklin Common Council	Resolution number: 13-06 / 13-31	Estimated start date (month, day, year): 4-1-13, amended 12-1-13
Location of property: 1200 North Mitsubishi Parkway, Franklin, Indiana 46131		Actual start date (month, day, year): 12-1-13
Description of real property improvements: New construction - approximately 10,500 square feet of new building on the northwest end of the current MCCA plant, north of the current office area.		Estimated completion date (month, day, year): 12-31-13, amended 7-1-14
		Actual completion date (month, day, year): 06-06-2014

SECTION 3 — EMPLOYEES AND SALARIES

EMPLOYEES AND SALARIES	AS ESTIMATED ON SB-1	ACTUAL
Current number of employees	219	199
Salaries	8,431,675	9842542
Number of employees retained	219	189
Salaries	8,431,675	9842542
Number of additional employees	9	0
Salaries	353,433	0

SECTION 4 — COST AND VALUES

COST AND VALUES	REAL ESTATE IMPROVEMENTS	
AS ESTIMATED ON SB-1	COST	ASSESSED VALUE
Values before project	5,767,800	5,767,800
Plus: Values of proposed project	913,793	913,793
Less: Values of any property being replaced		
Net values upon completion of project	6,681,593	6,681,593
ACTUAL	COST	ASSESSED VALUE
Values before project	5,980,000	5,980,000
Plus: Values of proposed project	900,000	900,000
Less: Values of any property being replaced		
Net values upon completion of project	6,680,000	6,680,000

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	Title	Date signed (month, day, year)
Bob Francis	General Manager, Administration	2-27-17

KE

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)

1. *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.*

We have reviewed the CF-1 and find that:

- [x] 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*)

Signature of authorized member	Date signed (*month, day, year*)
Keith Fox, Council President	4-17-17

Attested by:	Designating body
Krista Linke Director of Community Development	Franklin Common Council

If the property owner is found not to be in substantial compliance, the property owner shall receive the opportunity for a hearing. The following date and time has been set aside for the purpose of considering compliance. (Hearing must be held within thirty (30) days of the date of mailing of this notice.)

Time of hearing	Date of hearing (*month, day, year*)	Location of hearing
[ ] AM [ ] PM		

HEARING RESULTS (*to be completed after the hearing*)

- [ ] Approved
- [ ] Denied (*see instruction 5 above*)

Reasons for the determination (*attach additional sheets if necessary*)

Signature of authorized member	Date signed (*month, day, year*)

Attested by:	Designating body

APPEAL RIGHTS [IC 6-1.1-12.1-5.9(e)]

A property owner whose deduction is denied by the designating body may appeal the designating body's decision by filing a complaint in the office of the Circuit or Superior Court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner.

COMPLIANCE WITH STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS

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

FILED
MAY 10 2018
AUDITOR, JOHNSON COUNTY

20 17 PAY 20 18
FORM CF-1 / Real Property

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 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.*
2. *Property owners must file this form with the county auditor and the designating body for information regarding the compliance of the project with the Statement of Benefits (Form SB-1/Real Property).*
3. *This form must accompany the initial deduction application (Form 322/RE) that is filed with the county auditor.*
4. *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).*

SECTION 1 — TAXPAYER INFORMATION

Name of taxpayer: Mitsubishi Heavy Industries Climate Control, Inc.	County: Johnson
Address of taxpayer (number and street, city, state, and ZIP code): 1200 North Mitsubishi Parkway, Franklin, Indiana 46131	DLGF taxing district number: 41-018
Name of contact person: Bob Francis or Susan Cunningham	Telephone number: (317) 346-5010

SECTION 2 — LOCATION AND DESCRIPTION OF PROPERTY

Name of designating body: Franklin Common Council	Resolution number: 13-06 / 13-31	Estimated start date (month, day, year): 4-1-13, amended 12-1-13
Location of property: 1200 North Mitsubishi Parkway, Franklin, Indiana 46131		Actual start date (month, day, year): 12-1-13
Description of real property improvements: New construction - approximately 10,500 square feet of new building on the northwest end of the current MCCA plant, north of the current office area.		Estimated completion date (month, day, year): 12-31-13, amended 7-1-14
		Actual completion date (month, day, year): 06-06-2014

SECTION 3 — EMPLOYEES AND SALARIES

EMPLOYEES AND SALARIES	AS ESTIMATED ON SB-1	ACTUAL
Current number of employees	219	194
Salaries	8,431,675	10272310
Number of employees retained	219	194
Salaries	8,431,675	10272310
Number of additional employees	9	0
Salaries	353,433	0

SECTION 4 — COST AND VALUES

COST AND VALUES	REAL ESTATE IMPROVEMENTS	
AS ESTIMATED ON SB-1	COST	ASSESSED VALUE
Values before project	5,767,800	5,767,800
Plus: Values of proposed project	913,793	913,793
Less: Values of any property being replaced		
Net values upon completion of project	6,681,593	6,681,593
ACTUAL	COST	ASSESSED VALUE
Values before project	5,980,000	5,980,000
Plus: Values of proposed project	900,000	900,000
Less: Values of any property being replaced		
Net values upon completion of project	6,680,000	6,680,000

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	Title	Date signed (month, day, year)
Bob Francis	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 6-1.1-12-5.1)

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.*
2. *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. A copy of the notice will be sent to 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.*
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 and (2) the County Auditor.*

We have reviewed the CF-1 and find that:

☒ 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*)

Signature of authorized member	Date signed (*month, day, year*)
X Ken Austin, City Council President	03/19/18

Attested by	Designating body
Rhoni Oliver, Development Specialist	Franklin Common Council

If the property owner is found not to be in substantial compliance, the property owner shall receive the opportunity for a hearing. The following date and time has been set aside for the purpose of considering compliance.

Time of hearing	Date of hearing (*month, day, year*)	Location of hearing
☐ AM ☐ PM		

HEARING RESULTS (*to be completed after the hearing*)

☐ Approved ☐ Denied (*see instruction 5 above*)

Reasons for the determination (*attach additional sheets if necessary*)

Signature of authorized member	Date signed (*month, day, year*)

Attested by:	Designating body

APPEAL RIGHTS [IC 6-1.1-12.1-5.9(e)]

A property owner whose deduction is denied by the designating body may appeal the designating body's decision by filing a complaint in the office of the Circuit or Superior Court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner.

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

2015 PAY 2016
FORM 322 / RE

FILED
OCT 30 2018
JOHNSON CO. AUDITOR

INSTRUCTIONS:

1. *This form is to be filed in person or by mail with the County Auditor of the county in which the property is located.*
2. *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 mailed to the property owner if it was mailed after April 10. If the property owner misses the May 10 deadline in the initial year of assessment, he can apply between January 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 file a timely application.)*
3. *A copy of the Form 11, the approved Form SB-1 / Real Property, the resolution adopted by the designating body, and the Form CF-1 / Real Property must be attached to this application.*
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.*
7. *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)).*
8. *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*
   - *d. Tennis club*
   - *e. Skating facility, including roller skating, skateboarding or ice skating*
   - *f. Racquet sport facility (including handball or racquet ball court)*
   - *g. Hot tub facility*
   - *h. Suntan facility*
   - *i. Racetrack*
   - *j. 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).*
   - *k. 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).*
   - *l. 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 15.

County	Township	DLGF taxing district number	Key number
Johnson	Needham	41-018	

Name of owner	Legal description from Form 11
Mitsubishi Heavy Industries Climate Control, Inc.	NE S18 T12 R5

Property address (number and street, city, state, and ZIP code)	Date of Form 11 (month, day, year)
1200 N. Mitsubishi Parkway; Franklin, IN 46131	8-11-15

Type of structure	Use of structure
Building, Equipment and machinery for manufacturing of turbochargers.	Assembly of Turbochargers

Governing body that approved ERA designation	Date ERA designation approved (month, day, year)	Resolution number
City of Franklin, IN	12-16-13	2013-31

SECTION II - VERIFICATION OF OWNER OR REPRESENTATIVE

Signature of owner or representative (I hereby certify that the representations on this application are true.)	Date signed (month, day, year)
Robert L Francis	8-25-18

Printed name of owner or representative	Address (number and street, city, state, and ZIP code)
Robert L. Francis	1200 N. Mitsubishi Parkway Franklin

SECTION III - STRUCTURES

			AUDITOR'S USE
A. Rehabilitation structure	1. Assessed valuation AFTER rehabilitation	$	
	2. Assessed valuation BEFORE rehabilitation	$	
	3. Difference in assessed valuation (Line 1 minus Line 2)	$	
	4. Assessed valuation eligible for deduction (for the increase in A/V from the rehabilitation, not including the increase in A/V from the reassessment of the entire structure)	$	
B. New structure	1. Assessed valuation	$	
	2. Assessed valuation eligible for deduction	$	

SECTION IV - VERIFICATION OF ASSESSING OFFICIAL

I verify that the above described structure was assessed and the owner was notified on _____, with the effective date of the assessment being January 1, 20 _____, and that the assessed valuations in Section III are correct.

Signature of assessing official	Printed name of assessing official	Date (month, day, year)
Mark Alexander	Mark Alexander MW	11/7/18

SECTION V - FOR AREAS EXCEPT FOR A RESIDENTIALLY DISTRESSED AREA WHERE THE STATEMENT OF BENEFITS WAS APPROVED BEFORE JULY 1, 2013 - DEDUCTION SCHEDULE PER IC 6-1.1-12.1-17

YEAR OF DEDUCTION / ASSESSED VALUE / PERCENTAGE / DEDUCTION*

(1) For deductions allowed over a one (1) year period:

1 20___ pay 20___ $_____ 100% * ____% $_____

(2) For deductions allowed over a two (2) year period:

1 20___ pay 20___ $_____ 100% * ____% $_____
2 20___ pay 20___ $_____ 50% * ____% $_____

(3) For deductions allowed over a three (3) year period.

1 20___ pay 20___ $_____ 100% * ____% $_____
2 20___ pay 20___ $_____ 66% * ____% $_____
3 20___ pay 20___ $_____ 33% * ____% $_____

(4) For deductions allowed over a four (4) year period:

1 20___ pay 20___ $_____ 100% * ____% $_____
2 20___ pay 20___ $_____ 75% * ____% $_____
3 20___ pay 20___ $_____ 50% * ____% $_____
4 20___ pay 20___ $_____ 25% * ____% $_____

(5) For deductions allowed over a five (5) year period:

1 20___ pay 20___ $_____ 100% * ____% $_____
2 20___ pay 20___ $_____ 80% * ____% $_____
3 20___ pay 20___ $_____ 60% * ____% $_____
4 20___ pay 20___ $_____ 40% * ____% $_____
5 20___ pay 20___ $_____ 20% * ____% $_____

(6) For deductions allowed over a six (6) year period:

1 20___ pay 20___ $_____ 100% * ____% $_____
2 20___ pay 20___ $_____ 85% * ____% $_____
3 20___ pay 20___ $_____ 66% * ____% $_____
4 20___ pay 20___ $_____ 50% * ____% $_____
5 20___ pay 20___ $_____ 34% * ____% $_____
6 20___ pay 20___ $_____ 17% * ____% $_____

(7) For deductions allowed over a seven (7) year period:

1 20___ pay 20___ $_____ 100% * ____% $_____
2 20___ pay 20___ $_____ 85% * ____% $_____
3 20___ pay 20___ $_____ 71% * ____% $_____
4 20___ pay 20___ $_____ 57% * ____% $_____
5 20___ pay 20___ $_____ 43% * ____% $_____
6 20___ pay 20___ $_____ 29% * ____% $_____
7 20___ pay 20___ $_____ 14% * ____% $_____

YEAR OF DEDUCTION / ASSESSED VALUE / PERCENTAGE / DEDUCTION**

(8) For deductions allowed over a eight (8) year period.

1 20___ pay 20___ $_____ 100% * ____% $_____
2 20___ pay 20___ $_____ 88% * ____% $_____
3 20___ pay 20___ $_____ 75% * ____% $_____
4 20___ pay 20___ $_____ 63% * ____% $_____
5 20___ pay 20___ $_____ 50% * ____% $_____
6 20___ pay 20___ $_____ 38% * ____% $_____
7 20___ pay 20___ $_____ 25% * ____% $_____
8 20___ pay 20___ $_____ 13% * ____% $_____

(9) For deductions allowed over a nine (9) year period:

1 20___ pay 20___ $_____ 100% * ____% $_____
2 20___ pay 20___ $_____ 88% * ____% $_____
3 20___ pay 20___ $_____ 77% * ____% $_____
4 20___ pay 20___ $_____ 66% * ____% $_____
5 20___ pay 20___ $_____ 55% * ____% $_____
6 20___ pay 20___ $_____ 44% * ____% $_____
7 20___ pay 20___ $_____ 33% * ____% $_____
8 20___ pay 20___ $_____ 22% * ____% $_____
9 20___ pay 20___ $_____ 11% * ____% $_____

(10) For deductions allowed over a ten (10) year period

1 20___ pay 20___ $_____ 100% * ____% $_____
2 20___ pay 20___ $_____ 95% * ____% $_____
3 20___ pay 20___ $_____ 80% * ____% $_____
4 20___ pay 20___ $_____ 65% * ____% $_____
5 20___ pay 20___ $_____ 50% * ____% $_____
6 20___ pay 20___ $_____ 40% * ____% $_____
7 20___ pay 20___ $_____ 30% * ____% $_____
8 20___ pay 20___ $_____ 20% * ____% $_____
9 20___ pay 20___ $_____ 10% * ____% $_____
10 20___ pay 20___ $_____ 5% * ____% $_____

NOTE: The deduction percentages shown in this section apply to a statement of benefits approved before July 1, 2013 that did not have an alternative deduction schedule adopted by the designating body. All other abatements shall use the percentages reflected in the abatement schedule adopted by the designating body per IC 6-1.1-12.1-17.

* The amount of the deduction shall be adjusted annually to reflect changes to the assessed valuation resulting from a reassessment or an appeal of the assessment per IC 6-1.1-12.1-4(b).

SECTION VI - FOR A RESIDENTIALLY DISTRESSED AREA WHERE THE STATEMENT OF BENEFITS WAS APPROVED BEFORE JULY 1, 2013 DEDUCTION SCHEDULE PER IC 6-1.1-12.1-17

TYPE OF DWELLING	DEDUCTION IS THE LESSER OF [IC 6-1.1-12.1-4.1(b)]	DEDUCTION IS ALLOWED FOR A FIVE (5) YEAR PERIOD THAT INCLUDES YEARS:
☐ One (1) family dwelling	Assessed value (after rehabilitation or redevelopment) $_____ or $74,880 AV	____ pay ____ through ____ pay ____
☐ Two (2) family dwelling	Assessed value (after rehabilitation or redevelopment) $_____ or $106,080 AV	____ pay ____ through ____ pay ____
☐ Three (3) unit multifamily dwelling	Assessed value (after rehabilitation or redevelopment) $_____ or $156,000 AV	____ pay ____ through ____ pay ____
☐ Four (4) unit multifamily dwelling	Assessed value (after rehabilitation or redevelopment) $_____ or $199,680 AV	____ pay ____ through ____ pay ____

Assessed value limits for taxes due and payable prior to January 1, 2005 were $36,000, $51,000, $75,000, and $96,000 for one to four family dwellings, respectively.

SECTION VII - APPROVAL OF COUNTY AUDITOR *(COMPLETE ONLY IF APPROVED)*

This application is approved in the amounts shown above.

Signature of County Auditor	Printed name of County Auditor	Date signed *(month, day, year)*

CITY OF FRANKLIN, INDIANA

RESOLUTION NO. 2019-03

A RESOLUTION WAIVING NON-COMPLIANCE WITH TAX ABATEMENT COMPLIANCE REQUIREMENTS BY Mitsubishi Heavy Industries Climate Control, Inc. (Res. 13-31)

WHEREAS, the Common Council of the City of Franklin, Indiana (the "Council") granted on February 12, 2013, through Resolution No. 2013-06, and on December 16, 2013 passed Resolution No. 2013-31 amending Resolution No. 2013-06, 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;

WHEREAS, Mitsubishi Heavy Industries Climate Control timely filed CF-1 forms for years including 2015, 2016, 2017, and 2018 and all were found to be in compliance and passed by the Council; and

WHEREAS, Mitsubishi Heavy Industries Climate Control failed to timely file a Form 322 RE ("Schedule of Deduction from Assessed Valuation for Real Property in Economic Revitalization Areas") with the Auditor of Johnson County, Indiana; and

WHEREAS, pursuant to Indiana Code Section 6-1.1-12.1-11.3(a)(5), the Council finds that this non-compliance shall be waived for tax year____, and Mitsubishi Heavy Industries Climate Control, Inc. be granted a refund for the ___ pay ___ taxes, and the remaining six (6) years of the abatement beginning at year five (5) at fifty percent (50%) in tax year 2019.

NOW THEREFORE, BE IT RESOLVED by the Common Council of the City of Franklin, Indiana, as follows:

1. Waiver of Non-Compliance: Mitsubishi Heavy Industries Climate Control non-compliance with its tax abatement filing requirements shall be waived for tax year ____ only and remedied by granting a refund for the ___ pay ___ tax year.

2. Nothing set forth herein is, or should be interpreted to be a waiver of the requirement to timely file Form 322 RE for future year of comply in all respects with the requirements of the tax abatement granted through Resolution No. 2013-31.

3. Effective Date: This Resolution shall be in full force and effect from and after its passage by the Council and approval by the Mayor as required by law.

Introduced and Filed on the _____day of _____, 2019.

DULY PASSED on this _____ day of _____, 2019, by the Common Council of the City of Franklin, Johnson County, Indiana, having been passed by a vote of _____ in Favor and _____ Opposed.

City of Franklin, Indiana, By its Common Council:

Voting Affirmative:	Voting Opposed:
_____	_____
Kenneth Austin, Council President	Kenneth Austin, Council President
_____	_____
Andrew Eggers, Vice-President	Andrew Eggers, Vice-President
_____	_____
Joseph P. Abban	Joseph P. Abban
_____	_____
Daniel J. Blankenship	Daniel J. Blankenship
_____	_____
Robert D. Heuchan	Robert D. Heuchan
_____	_____
Danny Richards	Danny Richards
_____	_____
Richard L. Wertz	Richard L. Wertz

Attest:

_____
Jayne Rhoades
City 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 _____ day of _____, 2019 at _____ o'clock a.m./p.m.

_____
Jayne Rhoades,
City Clerk-Treasurer

This ordinance having been passed by the legislative body and presented to me [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_____ day of _____, 2019 at _____ o'clock a.m./p.m.

_____
Steve Barnett
Mayor

Attest:

_____
Jayne Rhoades,
City Clerk-Treasurer

Prepared by:

Prepared by: Rhoni Oliver, Community Development Specialist
"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."

_____
Rhoni Oliver
Community Development Specialist

CITY OF FRANKLIN, INDIANA

RESOLUTION NO. 2019-03

A RESOLUTION WAIVING NON-COMPLIANCE WITH TAX ABATEMENT COMPLIANCE REQUIREMENTS BY Mitsubishi Heavy Industries Climate Control, Inc. (Res. 13-31)

WHEREAS, the Common Council of the City of Franklin, Indiana (the "Council") granted on February 12, 2013, through Resolution No. 2013-06, and on December 16, 2013 passed Resolution No. 2013-31 amending Resolution No. 2013-06, 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;

WHEREAS, Mitsubishi Heavy Industries Climate Control timely filed CF-1 forms for years including 2015, 2016, 2017, and 2018 and all were found to be in compliance and passed by the Council; and

WHEREAS, Mitsubishi Heavy Industries Climate Control failed to timely file a Form 322 RE ("Schedule of Deduction from Assessed Valuation for Real Property in Economic Revitalization Areas") with the Auditor of Johnson County, Indiana; and

WHEREAS, pursuant to Indiana Code Section 6-1.1-12.1-11.3(a)(5), the Council finds that this non-compliance shall be waived, and Mitsubishi Heavy Industries Climate Control, Inc. be granted for future tax years and it shall be entitled to receive the remaining six (6) years of the abatement beginning at year five (5) at fifty percent (50%) in tax year 2019.

NOW THEREFORE, BE IT RESOLVED by the Common Council of the City of Franklin, Indiana, as follows:

1. Waiver of Non-Compliance: Mitsubishi Heavy Industries Climate Control non-compliance with its tax abatement filing requirements shall be waived for future tax years and it shall be entitled to receive the remaining six (6) years of the abatement beginning at year five (5) at fifty percent (50%) in 2019.

2. Nothing set forth herein is, or should be interpreted to be a waiver of the requirement to timely file Form 322 RE for future year of comply in all respects with the requirements of the tax abatement granted through Resolution No. 2013-31.

3. Effective Date: This Resolution shall be in full force and effect from and after its passage by the Council and approval by the Mayor as required by law.

Introduced and Filed on the _____day of _____, 2019.

DULY PASSED on this _____ day of _____, 2019, by the Common Council of the City of Franklin, Johnson County, Indiana, having been passed by a vote of _____ in Favor and _____ Opposed.

City of Franklin, Indiana, By its Common Council:

Voting Affirmative:	Voting Opposed:
_____	_____
Kenneth Austin, Council President	Kenneth Austin, Council President
_____	_____
Andrew Eggers, Vice-President	Andrew Eggers, Vice-President
_____	_____
Joseph P. Abban	Joseph P. Abban
_____	_____
Daniel J. Blankenship	Daniel J. Blankenship
_____	_____
Robert D. Heuchan	Robert D. Heuchan
_____	_____
Danny Richards	Danny Richards
_____	_____
Richard L. Wertz	Richard L. Wertz

Attest:

_____
Jayne Rhoades
City 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 _____ day of _____, 2019 at _____ o'clock a.m./p.m.

_____
Jayne Rhoades,
City Clerk-Treasurer

This ordinance having been passed by the legislative body and presented to me [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_____ day of _____, 2019 at _____ o'clock a.m./p.m.

_____
Steve Barnett
Mayor

Attest:

_____
Jayne Rhoades,
City Clerk-Treasurer

Prepared by:

Prepared by: Rhoni Oliver, Community Development Specialist
"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."

_____
Rhoni Oliver
Community Development Specialist