



# CITY OF FRANKLIN

COMMUNITY DEVELOPMENT DEPARTMENT

## Memorandum

**To:** City of Franklin Economic Development Commission  
**From:** Dana Monson, Community Development Specialist  
**Date:** April 13, 2021  
**Re:** Case C 2021-07: Energizer Holdings (Res. 19-08)

### Summary:

1. On November 18<sup>th</sup>, 2019, the Franklin Common Council passed Resolution No. 2019-08, a 10-year tax abatement on \$58,555,558 in personal property with a 2% Economic Development Fee for Energizer Holdings, located at 180nBartram Parkway.
2. Actual and estimated benefits, as projected for 2020:

	Estimated on SB-1	Actual in 2020	Difference
New Employees	440	118	-322
Salaries	\$16,748,160.00	\$4,462,099.20	-\$12,286,061
Total Employees	440	118	-322
Total Salaries	\$16,748,160.00	\$4,462,099.20	-\$12,286,061
Average Hourly Salaries	\$18.30	\$21.15	\$2.85
Personal Property Improvements	\$58,555,558	\$1,142,984.67	-\$57,412,573.33

3. This company has not yet met their goals, but continues to ramp up for 2021. The Covid pandemic severely decreased their ability to complete the buildout and hiring process, however, they do expect to be at full capacity by the end of 2021.
4. The personal property purchases were not completed by the end of 2020 due to the delay in completing the buildout, however, they do anticipate the completion of all the equipment purchases by the end of 2021.
5. Their personal property tax abatement is scheduled to expire in tax year 2031 payable 2032. Their final compliance review will take place in 2031.

**Staff Recommendation:** Approval



March 1<sup>st</sup>, 2021

Mrs. Dana Monson, Community Development Specialist  
Dept. of Community Development  
70 E. Monroe Street  
Franklin, IN 46131

RE: Annual Tax Abatement Compliance for Energizer Manufacturing Inc.

Dear Mrs. Monson:

Enclosed please find Form CF-1 (Compliance with Statement of Benefits) regarding compliance with the real and personal property tax abatements which were granted to Energizer Manufacturing Inc. in 2019 under Franklin Common Council Resolution No. 2019-08.

As can be seen from reviewing the enclosed documents, our company has been highly successful in (1) making all of the capital investments which had been projected for the past year, and (2) creating the number of jobs under the circumstances with CVOID-19. Energizer fully expects hiring to pick up in 2021 as outlined in the Statement of Benefits (Form SB-1) which was approved on October 21st, 2019.

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

Sincerely,

Rebecca Jaspering  
Senior Manager, Indirect Tax  
Energizer Holdings, Inc

Energizer Manufacturing, Inc.  
533 Maryville University  
St. Louis, MO 63141

*Attachment to Form CF-1 (Compliance with Statement of Benefits)  
Comments Concerning Job Creation or Retention Schedule*

Due to these untimely circumstances with COVID-19, the company has only been able to employ 26 additional employees, however DHL hired 92 employees. Including the contract labor brings the total to 118 employees. Energizer still plans to hit 440 additional employees by the deadline of December 31<sup>st</sup>, 2021. It has been confirmed with the project team within Energizer headcount will continue to grow through calendar year 2021. More equipment is expected to be brought into the facility through July 2022. We believe COVID-19 was the sole reason for the slow down.

Since we are presently addressing these concerns and hope to have these issues finally resolved in the very near future, it is our desire and request that the City of Franklin will look favorably upon our activities and grant us an extension of time to be in full compliance with our tax abatement commitments.

Sincerely,

Rebecca Jaspering  
Senior Manager, Indirect Tax  
Energizer Holdings, Inc



# COMPLIANCE WITH STATEMENT OF BENEFITS PERSONAL PROPERTY

State Form 51765 (R4 / 11-16)

Prescribed by the Department of Local Government Finance

FORM CF-1 / PP

## PRIVACY NOTICE

This form contains information  
confidential pursuant to  
IC 6-1.1-35-9 and IC 6-1.1-12.1-5.6.

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

SECTION 1 TAXPAYER INFORMATION									
Name of taxpayer <b>Energizer Manufacturing, Inc</b>						County <b>Johnson</b>			
Address of taxpayer (number and street, city, state, and ZIP code) <b>533 Maryville University, St. Louis 63141</b>						DLGF taxing district number <b>018</b>			
Name of contact person <b>Rebecca Jaspering</b>						Telephone number <b>( 314 ) 985 1896</b>			
SECTION 2 LOCATION AND DESCRIPTION OF PROPERTY									
Name of designating body <b>The City of Franklin Common Council</b>				Resolution number <b>2019-08</b>		Estimated start date (month, day, year) <b>5/1/2020</b>			
Location of property <b>180 Bartram Parkway, Franklin, IN 46131</b>						Actual start date (month, day, year)			
Description of new manufacturing equipment, or new research and development equipment, or new information technology equipment, or new logistical distribution equipment to be acquired. <b>Manufacturing equipment to run Energizer's packaging and distribution operations.</b>						Estimated completion date (month, day, year) <b>12/31/2023</b>			
						Actual completion date (month, day, year)			
SECTION 3 EMPLOYEES AND SALARIES									
EMPLOYEES AND SALARIES					AS ESTIMATED ON SB-1		ACTUAL		
Current number of employees					0		26		
Salaries					0.00		26.46		
Number of employees retained					0		0		
Salaries					0.00		0.00		
Number of additional employees					0		0		
Salaries					0.00		0.00		
SECTION 4 COST AND VALUES									
		MANUFACTURING EQUIPMENT		R & D EQUIPMENT		LOGIST DIST EQUIPMENT		IT EQUIPMENT	
AS ESTIMATED ON SB-1		COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE
Values before project		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Plus: Values of proposed project		58,555,558.00	17,666,667.00						
Less: Values of any property being replaced									
Net values upon completion of project		58,555,558.00	17,666,667.00						
ACTUAL		COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE
Values before project		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Plus: Values of proposed project		1,142,984.67							
Less: Values of any property being replaced									
Net values upon completion of project									
<b>NOTE:</b> The <b>COST</b> of the property is confidential pursuant to IC 6-1.1-12.1-5.6(c).									
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									
Amount of hazardous waste converted									
Other benefits:									
SECTION 6 TAXPAYER CERTIFICATION									
I hereby certify that the representations in this statement are true.									
Signature of authorized representative <i>Korina Gabrielson</i> 2234D624B0224E5...				Title <b>Global Head of Tax</b>		Date signed (month, day, year) <b>March 3, 2021</b>			



**OPTIONAL: FOR USE BY A DESIGNATING BODY WHO ELECTS TO REVIEW THE COMPLIANCE WITH STATEMENT OF BENEFITS (FORM CF-1) THAT WAS APPROVED AFTER JUNE 30, 1991.**

**INSTRUCTIONS: (IC 6-1.1-12.1-5.9)**

1. This page does not apply to a Statement of Benefits filed before July 1, 1991; that deduction may not be terminated for a failure to comply with the Statement of Benefits.
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. If a notice is mailed to a property owner, a copy of the written notice will be sent to the County Assessor and the County Auditor.
4. Based on the information presented at the hearing, the designating body shall determine whether or not the property owner has made reasonable effort to substantially comply with the Statement of Benefits and whether any failure to substantially comply was caused by factors beyond the control of the property owner.
5. If the designating body determines that the property owner has **NOT** made reasonable effort to comply, then the designating body shall adopt a resolution terminating the deduction. The designating body shall immediately mail a certified copy of the resolution to: (1) the property owner; (2) the County Auditor; and (3) the County Assessor.

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)

Attested by:

Designating body

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

- ☐ AM  
☐ PM

Date of hearing (month, day, year)

Location of hearing

**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 clerk of 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.