



## CITY OF FRANKLIN

COMMUNITY DEVELOPMENT DEPARTMENT

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# Memorandum

**To:** Economic Development Commission  
**From:** Dana Monson  
**Date:** July 12, 2022  
**Re:** EDC 2022-05: IBC Advanced Alloys – Request for Waiver of Non-Compliance

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On February 1, 2021, The Franklin Common Council passed Resolution No. 2021-02, approving a 10-year tax abatement on real property with a 2% economic development fee and a 7-year tax abatement on personal property with a 5% economic development fee for Non Ferrous Products DBA IBC Advanced Alloys located at 401 Arvin Drive. IBC began the work on the expansion, which was partially assessed by the county as of January 1, 2022. The county sent them the required Form 11 that triggers the completion of Form 322 to start the abatement.

The Form 11 was sent out to the company April 15, 2022. While the form was sent out via mail, the letter did not reach IBC and the required form 322 was not completed by May 29, 2022 as required by the county and state law. On June 13, 2022, the Community Development Department was notified that the 322 had not been filed and therefore Non Ferrous Products would not receive their first year abatement for 2022 pay 2023 tax year. Ms. Monson immediately contacted Non Ferrous Products and discovered they had not received the Form 11 and therefore did not file the Form 322 as Ms. Monson had instructed them to do as the next steps for the completion of the abatement once the Form 11 arrived.

The company has the opportunity to file the Form 322 late, with a waiver of non-compliance given from the city of Franklin permitting the late filing. If the company files this now and receives this waiver, the abatement will begin with the 2022 pay 2023 year as scheduled and no repayments of taxes will be required of the city.

For your reference, a letter requesting the waiver of non-compliance, the form 322 and form 11 are attached. If you have any questions regarding this request, please contact me directly at 346-1254.

## Nonferrous Products, Inc.

401 Arvin Road  
Franklin, IN 46131  
Phone: 317-738-2558  
Fax: 317-738-2685

To the Franklin Economic Development Commission,

I am requesting a waiver of non-compliance for the year 2022 pay 2023 taxes as the form 322 that was due on May 29 to the county was not filed. The reason for the lack of filing was that we did not receive the form 11 that would require the filing of the 322. The building was also not fully completed and we were not aware the county would do a partial assessment. All other forms that are required, including the CF-1 has been completed in a timely manner. We will continue to file the required forms going forward by the deadline.

Respectfully,

A handwritten signature in dark ink that reads "Melanie A. Todd, CPA". The signature is written in a cursive, flowing style.

Melanie A. Todd, CPA

Assistant Controller

Nonferrous Products DBA: IBC Advanced Alloys

**RECEIVED**

By Pamela J. Burton at 4:26 pm, Jun 13, 2022

**APPLICATION FOR DEDUCTION FROM ASSESSED VALUATION  
OF STRUCTURES IN ECONOMIC REVITALIZATION AREAS (ERA)**

State Form 18379 (R14 / 8-18)

Prescribed by the Department of Local Government Finance

20 22 / PAY 20 23

FORM 322 / RE

**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. Sunbath 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 <u>22</u> .			
County <b>Johnson</b>	Township <b>Franklin</b>	DLGF taxing district number <b>41-009</b>	Key number <b>41-08-14-012-001.000-009</b>
Name of owner <b>Nonferrous Products Inc</b>		Legal description from Form 11 <b>PT NE S14 T12 R4</b>	
Property address (number and street, city, state, and ZIP code) <b>401 Arvin Rd, Franklin, IN 46131-1549</b>			Date of Form 11 (month, day, year) <b>06/13/2022</b>
Type of structure <b>concrete, pole brick, heavy duty asphalt paving</b>			Use of structure <b>manufacturing</b>
Governing body that approved ERA designation <b>City of Franklin</b>		Date ERA designation approved (month, day, year) <b>02/01/2021</b>	Resolution number <b>2021-02</b>
SECTION II - VERIFICATION OF OWNER OR REPRESENTATIVE			
Signature of owner or representative (I hereby certify that the representations on this application are true.) <i>Melanie Todd, CPA</i>			Date signed (month, day, year) <b>May 10, 2022</b>
Printed name of owner or representative <b>Melanie Todd, Assistant Controller</b>		Address (number and street, city, state, and ZIP code) <b>401 Arvin Rd, Franklin, IN 46131-1549</b>	
SECTION III - STRUCTURES			AUDITOR'S USE
A. Rehabilitation structure		1. Assessed valuation AFTER rehabilitation	\$
		2. Assessed valuation BEFORE rehabilitation	\$ <b>880,100.00</b>
		3. Difference in assessed valuation (Line 1 minus Line 2)	\$
		4. Assessed valuation eligible for deduction (for the increase in AV from the rehabilitation, not including the increase in AV from the reassessment of the entire structure)	\$
B. New structure		1. Assessed valuation	\$ <b>3,411,410.00</b>
		2. Assessed valuation eligible for deduction	\$ <b>2,531,310.00</b>
			<b>2347200</b> <b>1671300</b>
SECTION IV - VERIFICATION OF ASSESSING OFFICIAL			
I verify that the above described structure was assessed and the owner was notified on <u>5/29/22</u> , with the effective date of the assessment being January 1, 20 <u>22</u> , and that the assessed valuations in Section III are correct.			
Signature of assessing official <i>Mark Alexander</i>		Printed name of assessing official <b>Mark Alexander</b>	Date (month, day, year) <b>6/14/22</b>

**NOTICE OF ASSESSMENT OF LAND AND STRUCTURES / IMPROVEMENTS**

State Form 21366 (R19 / 12-21)

Prescribed by Department of Local Government Finance

**FORM 11**

Name and address of property owner

**NONFERROUS PRODUCTS INC  
401 ARVIN RD  
FRANKLIN, IN 46131**

Legal description

**PT NE S14 T12 R4**

Parcel or Identification number

**41-08-14-012-001.000-009**

Property address (number and street, city, state, and ZIP code)

**401 ARVIN RD FRANKLIN, IN 46131**

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 6-1.1-15-1.1, 1.2):

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. To file an appeal, the taxpayer must file a Form 130, Taxpayer's Notice to Initiate an Appeal, with the township assessor or county assessor in a timely manner. The time-frame to file an appeal on the assessment contained in this notice may have two different filing deadlines. These deadlines are based on the date that this notice is mailed. If this notice is mailed before May 1 of the assessment year, the filing deadline is June 15 of that year. If this notice is mailed on or after May 1 of the assessment year, the filing deadline is June 15 in the year that the tax statements are mailed. (IC 6-1.1-15-1.1) This form is available from the assessing official or at <https://forms.in.gov/Download.aspx?id=6979>. An assessing official who receives a Form 130 must schedule a preliminary informal meeting with the taxpayer in order to resolve the appeal. The assessing official and taxpayer must exchange the information each party is relying on at the time of the preliminary informal meeting to support the party's respective position on each disputed issue concerning the appeal. If the taxpayer has reason to believe that the township assessor, county assessor, an employee of the township assessor or county assessor, or an appraiser has violated IC 6-1.1-35.7-3 or IC 6-1.1-35.7-4(a), the taxpayer may submit a written complaint to the Department of Local Government Finance under IC 6-1.1-35.7-4(b).

NOTE: Failure to file a timely Form 130 can be grounds for dismissal of this appeal.

PREVIOUS ASSESSMENT		NEW ASSESSMENT EFFECTIVE JANUARY 1, 20 <sup>22</sup>	
LAND	288800	LAND	260100
STRUCTURES / IMPROVEMENTS*	591300	STRUCTURES / IMPROVEMENTS*	2347200
TOTAL	880100	TOTAL	2607300

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 January 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](http://www.IN.gov/dlgf). Other non-residential construction may be eligible for deductions - see Forms 322/RE and Form 322/VBD.

County <b>JOHNSON</b>	Township <b>FRANKLIN</b>	Date of notice (month, day, year) <b>4/15/22</b>
Assessing Official <b>MARK ALEXANDER</b>	Telephone number ( ) <b>317-346-4701</b>	
Address (number and street, city, state, and ZIP code) <b>86 W. COURT ST FRANKLIN, IN 46131</b>		