

RESOLUTION 2013-6

RESOLUTION WAIVING CERTAIN NON-COMPLIANCE
AND GRANTING TAX ABATEMENT
(WAYNE METALS, LLC)

The Town Council for the Town of Markle, Indiana ("Council") in duly assembled public meeting resolves as follows:

WHEREAS, IC 6-1.1-12.1 *et seq.* provides a mechanism for an applicant, upon submission of a completed Form SB-1, to request and be granted a deduction in property taxes for the installation of certain new equipment in areas designated as Economic Revitalization Areas;

WHEREAS, Council has previously designated certain areas within the Town of Markle, Indiana as Economic Revitalization Areas and granted certain personal property tax abatements to Wayne Metals, LLC ("Applicant") pursuant to Resolution Numbers 2004-9, 2005-4 and 2010-2, copies of which are attached hereto and incorporated herein as Exhibit A;

WHEREAS, Council has been informed by Applicant that Applicant failed to timely file a deduction application (Form 103-ERA, along with Form 103-EL that is required to be attached) required by IC 6-1.1-12.1-5.4, for personal property tax abatements granted under Resolution 2004-9, 2005-4 and 2010-2, which deduction applications were required to be filed no later than May 15, 2012, for the 2012 tax year due and payable in 2013;

WHEREAS, Applicant filed a required deduction application for each of the personal property abatements granted under Resolution 2004-9, 2005-4 and 2010-2, on May 16, 2012, copies of which are attached hereto and incorporated herein as Exhibit B;

WHEREAS, IC 6-1.1-12.1-11.3 allows a designating body to waive certain non-compliance by resolution after a public hearing, including but not limited to the failure to file a timely or complete deduction application;

WHEREAS, Council has been informed by Applicant that Applicant failed to timely file a Form CF-1/Personal Property required by IC 6-1.1-12.1-5.6 to show substantial compliance with the Statement of Benefits/Personal Property for personal property tax abatements granted under Resolution 2004-9, 2005-4 and 2010-2, which Form CF-1/Personal Property were required to be filed no later than May 15, 2012;

WHEREAS, IC 6-1.1-12.1-9.5(b)(2) allows a designating body to waive certain applicant non-compliance by resolution after a public hearing, including but not limited to missing a filing deadline, so long as the document is corrected and filed before the resolution is adopted; and

WHEREAS, Applicant filed a required Form CF-1/Personal Property for each of the personal property abatements granted under Resolution 2004-9, 2005-4 and 2010-2, on May 16, 2012, copies of which are attached hereto and incorporated herein as Exhibit C.

NOW, THEREFORE, BE IT RESOLVED by Council that from the information contained in each of Applicant's deduction applications (Form 103-ERA) filed pursuant to the personal property abatements granted under Resolution 2004-9, 2005-4 and 2010-2, and additional relevant information, this Council does hereby determine and resolve as follows:

1. After proper public notice, a public hearing on Applicant's requested waivers for failure to timely file the required deduction application for the personal property abatements granted under Resolution 2004-9, 2005-4 and 2010-2, was held on December 18, 2013.

2. Council has reviewed each of Applicant's deduction applications filed on May 16, 2012, and now affirmatively waives the non-compliance of Applicant for its failure to timely file the required deduction applications by May 15, 2012.

NOW THEREFORE, BE IT FURTHER RESOLVED by Council that from the information contained in Applicant's Form CF-1/Personal Property filed pursuant to the personal property abatements granted under Resolution 2004-9, 2005-4 and 2010-2, and additional relevant information, this Council does hereby determine and resolve as follows:

1. After proper public notice, a public hearing on Applicant's requested waivers for failure to timely file a Form CF-1/Personal Property for the personal property abatements granted under Resolution 2004-9, 2005-4 and 2010-2, was held on December 18, 2013.

2. That Applicant did file its Form CF-1/Personal Property on May 16, 2012, for each of the personal property tax abatements granted pursuant to Resolution 2004-9, 2005-4 and 2010-2, before adoption of this Resolution in compliance with IC 6-1.1-12.1-9.5.

3. That Council does affirmatively waive the non-compliance of Applicant by its failure to timely file the Form CF-1/Personal Property required for all personal property tax abatements granted by Resolution 2004-9, 2005-4 and 2010-2 by the May 15, 2012 filing deadline.


BE IT FURTHER RESOLVED that the tax abatement granted to Applicant for a period of 10 years under Resolution 2004-9, 10 years under Resolution 2005-4 and 10 years under Resolution 2010-2, are reinstated for the 2012 tax year due and payable in 2013.


BE IT FINALLY RESOLVED that the Clerk-Treasurer shall certify a copy of this Resolution to the taxpayer and the Department of Local Government Finance.

{Signature Page Follows}

So resolved this 18th day of December, 2013, by a vote of 3 in favor and 0 opposed.

TOWN COUNCIL OF THE TOWN OF
MARKLE, INDIANA

By  as President
(Jeff Humbarger)

By  as Vice President
(Mark Hamilton)

By  as a Member
(Rick Bower)

Attest:

By  as Clerk-Treasurer
(Shelley Monticue)