

Agenda
Morgan County Council
March 7, 2022 6:30 p.m.

Opening: Pledge of Allegiance and Prayer
Minutes: February 7, 2022

ADDITIONAL APPROPRIATIONS:

GENERAL FUND (1000)

Commissioners (0068)

\$ 10,800 1000.21301.000.0068 COVID Testing Supplies

COUNTY HEALTH FUND (1159)

\$ 27,956 1159.11400.000.0000 Administrative Assistant

RAINY DAY FUND (1186)

Commissioners (00068)

\$ 10,800 1186.21301.000.0068 COVID Testing Supplies

RIVERBOAT REVENUE SHARING FUND (1191)

Commissioners (00068)

\$ 10,800 1186.21301.000.0068 COVID Testing Supplies

APPROPRIATION TRANSFERS:

None

-
- Ordinance Transferring \$1 Million from County General Fund to County Rainy Day Fund
 - Ordinance Amending EMS Compensatory Time
 - Ordinance Amending EMS PTO
 - Update EMS EMT and Paramedic 2-7-22 Wage Amendment
 - Assistant Highway Superintendent Job Description
 - Public Hearing on Preliminary Determination to Issue Bonds for a Public Works Project
 - Public Hearing on Proposed Ordinance to Modify Local Income Tax Rates
 - Raindrop LLC Real Property Tax Abatement Application, Westpoint Economic Development Area
 - Other Business
 - Adjournment

*Morgan County Board of Commissioners
180 S. Main Street; Suite 112
Martinsville, IN 46151*

February 16, 2022

Morgan County Council
180 S. Main Street
Martinsville, IN 46151

Dear Council Members:

The Morgan County Board of Commissioners requests an additional appropriation of \$10,800 from one of the following funds: General (1000), Riverboat Revenue Sharing (1191), ARPA Local Fiscal Recovery Fund (8950), or Rainy Day (1186).

This appropriation will be used to purchase COVID testing kits in the event we are forced to comply with the looming federal mandate.

Thank you for your attention to this request. Should you have any questions, please contact us anytime.

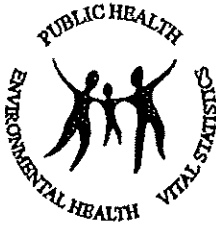
Sincerely,

MORGAN COUNTY BOARD OF COMMISSIONERS

Kenny Hale
President

Don Adams
Vice President

Bryan Collier
Commissioner



Morgan County Health Department

180 S. Main Street, Suite 252

Martinsville, Indiana 46151-1988

Phone: 765-342-6621 Fax: 765-342-1062

February 15, 2022

Dan Bastin, Morgan County Auditor
Morgan County Council
180 S Main St, Suite 252
Martinsville IN 46151

Dear Mr Bastin and Council Members,

Mrs LaFary plans to attend your March 7, 2022 meeting to request additional funds to hire a "trainee" to work with her for the remainder of the year. This training will prepare the new hire to take over the Office Manager position beginning 2023.

We are asking that you approve and appropriate \$27,955.20 to account #1159.11400.000.000 for this person to work beginning April 4 through December 31, 2022 at full-time rate.

Thank you,

Paul E Broderick, DO
Health Officer



Morgan County Health Department

180 S. Main Street, Suite 252

Martinsville, Indiana 46151-1988

Phone: 765-342-6621 Fax: 765-342-1062

February 15, 2022

To: Dan Bastin, Morgan County Auditor
Morgan County Council Members

I, regretfully, am ready to retire (again) and would like to propose a process to adequately train and orient a replacement prior to my leaving.

I would like permission to hire a full-time person to work along-side me for the remainder of this year. I feel in doing this, it will make for a much easier transition, both for the Health Department and for staff in the Auditor's office. There are so many facets of my job that it is impossible to attempt to teach anyone all that is involved in a short amount of time.

This office deals with **FIVE** Funds (budgets) annually, and has for several years:

Regular Health Department Budget	Fund 1159
Local Health Maintenance Fund	Fund 1168
Local Health Department Trust Account	Fund 1206
BASE Grant (Emergency Preparedness)	Fund 8145 or 8152 (alternating years)
CRI Grant (City Readiness Initiative)	Fund 8146 or 8153 (alternating years)

MANY TIMES the Federal or State government funnels money down to us for various reasons, via grants; the most resent being COVID-related. Those still being utilized are:

Vax for Children	Fund 8907
COVID ARP (school liaison project)	Fund 8951

Other grants received through recent years include:

COVID Immunization	Fund 8906	(2021)
Rainy Day (COVID) – county funded	Fund 1186	(2021)
Preparedness Cooperative	Fund 8240	(2019)
BP5 Special Project (Preparedness Grant)	Fund 8138	(2017-18)

I am telling you all of this in attempt to portray the amount of work involved with this position. Each fund has multi aspects to consider for developing proper implementation of the grant process and setting up spreadsheets for adequate record keeping. State grants normally are on a July 1 through June 30 fiscal year, which can cause additional confusion, when other Funds are on a January through December cycle.

Each grant goes through a process:

- > Letter of Intent submitted
- > Preparing a budget for each funds/grant
- > Getting the proper approval to appropriate funds locally, whether from Commissioners or Council
- > Setting up bookkeeping spreadsheets for each fund
- > Monthly preparation of claims and balancing accounts
- > Invoicing the entity (usually the state) to obtain reimbursement of expend funds
- > Preparing annual reports for the state (and locally) on each fund

Besides time allotted to the tasks mentioned above for annual funding or grants, other duties necessary for this position are:

- > Daily –
 - Oversee all operations of the department –Vital Records, Environmental and Nursing staff
 - Ordering of all supplies
 - Problem solving
 - Helping when (or where) needed when necessary
 - This includes filling in when front office staff are off on vacation or sick; or when full-staffed but everyone is busy
 - Contact appropriate maintenance vendor, or other repair service when needed
 - Posting daily receipts and making sure deposits are accurate and complete
 - These include AllPaid and in-office receipts
- > Bi-weekly –
 - Oversee and help with Payroll vouchers – making sure proper funds are used, and employee timecards are accurate
- > Monthly –
 - Balancing all accounts
 - Balancing checkbook
 - Submitting Report of Collections to the Treasurer’s Office
 - Claims processing and posting
 - Attending Council and Commissioner meetings to request appropriation of funds, transfers, and additional appropriations as needed
- > Quarterly –
 - Attend quarterly Board of Health Meetings
 - Prepare agendas and forward all pertinent meeting information to board members
 - Keep minutes and log into Minutes Book
- > Annually –
 - Keeping Board Member Appointment Certificates and Rosters up to date and reported to ISDH
 - Preparing financial portion of Annual Reports, both locally and to State

- Preparing and submitting local Budget Proposals and Summaries for all Funds

The timeline to accomplish this training:


I would like to propose that we hire a “trainee” to begin work on April 4, 2022. This person will work throughout the year with me and into early 2023. This would see them through the majority of this year, and into the new year, to help set-up new books and make preparations for the new year.

If I find that this length of time is not necessary, I will certainly opt to shorten my presence at the office. I want to make sure the new hire is well-equipped, as the job can be overwhelming at times, even to the most seasoned veteran.

I’m sorry this explanation is so lengthy. I just want you to realize how important this position is, and how crucial it is to make sure the new hire is well-trained for the task.

I have enjoyed my time back with the department. I presently feel that the reason for my return was to get us through the past two years. I don’t necessarily want to leave. I love my work and the people I work with, but I feel it is time to get someone else ready to take over. If I stay, it will be purely selfish on my part and this much-needed training may never be accomplished.

Sincerely,


Jeanne LaFary

RESOLUTION NO. 2022-

**A RESOLUTION AUTHORIZING THE TRANSFER OF
\$1,000,000.00 TO THE RAINY DAY FUND**

WHEREAS, the Morgan County Council (“Council”) is the fiscal body for Morgan County, Indiana (“County”); and,

WHEREAS, on December 30, 2002, the Council adopted a certain action which was codified in the Morgan County Code of Ordinances as Ordinance 1-2-18, and which established a Rainy Day Fund for the County; and,

WHEREAS, pursuant to I.C. § 36-1-8-5 and I.C. § 36-1-8-5.1(d), whenever the purposes of the tax levy have been fulfilled, the Council may transfer unused and unencumbered funds to the County’s Rainy Day Fund in an amount representing not more than ten percent (10%) of the County’s total annual budget for a fiscal year, except that amount is increased to fifteen percent (15%) for such transfers made after December 31, 2020 and before January 1, 2025, after which time it will revert to the previous threshold of ten percent (10%); and,

WHEREAS, at present, there are such funds available from fiscal year 2021 that may be transferred into the Rainy Day Fund as proscribed by said statute.

NOW THEREFORE BE IT RESOLVED by the Morgan County Council, as follows:

1. That the purposes of the tax levy for fiscal year 2021 have been fulfilled.
2. That the sum of One Million Dollars and Zero Cents (\$1,000,000.00) shall be transferred to the Morgan County Rainy Day Fund from unused and unencumbered funds remaining from the tax levy for fiscal year 2021, in accordance with I.C. § 36-1-8-5.1(d) and I.C. 36-1-8-5.

3. That the transfer authorized by this Resolution represents less than ten percent (10%) of the County's total annual budget for fiscal year 2021.

ALL OF WHICH IS RESOLVED THIS _____ **day of** _____

MORGAN COUNTY COUNCIL

Kim Meredith, President

ATTEST:

Vickie Kivett, Vice President

Dan Bastin, Morgan County Auditor

Chip Keller

Melissa Greene

Kelly Alcala

Troy Sprinkle

Jason Maxwell

ORDINANCE NO. 2022-5

**AN ORDINANCE TO AMEND THE
MORGAN COUNTY PERSONNEL POLICY HANDBOOK**

WHEREAS, the Morgan County Board of Commissioners (“Commissioners”) serve as the executive body of Morgan County, Indiana (“County”) and the County Council (“Council”) serves as its fiscal body; and,

WHEREAS, in accordance with these roles, it has been the common and regular practice in the governance of the County that both the Commissioners and Council approve certain matters related to County employees; and,

WHEREAS, the Commissioners and Council have instituted significant measures in recent years in an attempt to modernize the various personnel management procedures of the County in order to ensure fairness and transparency to employees and prospective employees, as well as, compliance with applicable federal and state laws and regulations related to employment; and,

WHEREAS, one of these actions was the creation of the *Morgan County Personnel Policy Handbook* (hereinafter “*Handbook*”), which was adopted by the Council on December 7, 2020 and by the Commissioners on December 28, 2020; and,

WHEREAS, since its adoption, necessary amendments have been recommended that would help clarify certain issues within the *Handbook*; and,

WHEREAS, one of the primary goals of the *Handbook* is to have a single resource for employees, department managers, human resources staff, and other relevant parties to have complete, consistent, and accurate information pertaining to employees’ various rights and obligations in connection with their employment with the County; and,

WHEREAS, in contemplation of the foregoing, the Council and Commissioners believe it is prudent to make such clarifying amendments in order to remove any existing ambiguity.

NOW THEREFORE BE IT ORDAINED that:

1. The *Morgan County Personnel Policy Handbook*, adopted and authorized by Ordinance # 2020-11, shall be amended as follows:
 - a. Chapter 3, Salary Administration, Section 16.5 (B) shall amended as follows: “Non-exempt EMS employees may accrue up to ~~seventy-two (72)~~ Two Hundred Forty (240) hours of compensatory time. ~~This accrual is equivalent to one (1) week’s work ten (10) shift’s hours.~~ Two Hundred Forty (240) hours is equivalent to the total hours worked in ten (10) regular work shifts.
2. These amendments shall be effective immediately and added to the *Morgan County Personnel Policy Handbook* as soon as practicable.
3. All other portions of the *Morgan County Personnel Policy Handbook* shall remain in full force and effect.

Use of compensatory time shall be approved by the EMS Director. The EMS Director has sole discretion and may schedule use of employee compensatory time.”

ALL OF WHICH IS ORDAINED AND ADOPTED by the Board of

Commissioners of Morgan County, Indiana on this _____ day of February, 2022.

**MORGAN COUNTY, INDIANA
BOARD OF COMMISSIONERS**

ATTEST: 
DAN BASTIN
Morgan County Auditor

KENNY HALE, President



BRYAN COLLIER, Vice President



DON ADAMS

ALL OF WHICH IS ORDAINED AND ADOPTED by the County Council of

Morgan County, Indiana on this _____ day of March, 2022.

**MORGAN COUNTY, INDIANA
COUNTY COUNCIL**

KIM MERIDETH, President

ATTEST:

VICKIE KIVETT, Vice President

DAN BASTIN,
Morgan County Auditor

CHIP KELLER

MELISSA GREEN

KELLY ALCALA

TROY SPRINKLE

JASON MAXWELL

3.16.5 (B) EMS Compensatory Time-off

Non-exempt EMS employees may accrue up to Two Hundred Forty (240) hours of compensatory time. Two Hundred Forty (240) hours is equivalent to the total hours worked in ten (10) regular work shifts.

Use of compensatory time shall be approved by the EMS Director. The EMS Director has sole discretion and may schedule use of employee compensatory time.

3.16.5 (C) Highway Compensatory Time-off

Non-exempt employees of the Highway Department shall be entitled to accumulate up to a maximum of eighty (80) hours of compensatory time due to the requirement that these employees respond to various emergencies and acts of God including but not limited to snow fall, flooding, and wind damage.

3.16.6 Maximum Compensatory Time Accrual

Absent extraordinary circumstances, and subject to the approval of your Elected Official/Department Head, all compensatory time earned during the first six (6) months of the calendar year (January 1 through June 30) should be completely used by the end of the subsequent six (6) month period (July 1 through December 31). Concurrently, all compensatory time earned during the last six (6) months of the calendar year, should be completely used by the end of the subsequent six (6) month period. Employees shall be permitted to use compensatory time off as long as the use of compensatory time does not unduly disrupt the operation of the department. Each Elected Official/Department Head will be authorized to establish a policy regarding allowable use of compensatory time in this regard.

Employees may accumulate no more than forty (40) hours of FLSA compensatory time. In the event that an employee has accumulated forty (40) hours of FLSA compensatory time, additional overtime hours shall not be worked by the employee without prior approval from the Elected Official/Department Head.

Full-time County employees who become Elected Officials shall be provided monetary compensation for compensatory time earned as an employee before commencement of the elected office.

Accrued compensatory hours are paid upon termination of employment; however, the County retains the right to pay compensatory time at any time.

ORDINANCE NO. 2022-6

**AN ORDINANCE TO AMEND THE
MORGAN COUNTY PERSONNEL POLICY HANDBOOK**

WHEREAS, the Morgan County Board of Commissioners (“Commissioners”) serve as the executive body of Morgan County, Indiana (“County”) and the County Council (“Council”) serves as its fiscal body; and,

WHEREAS, in accordance with these roles, it has been the common and regular practice in the governance of the County that both the Commissioners and Council approve certain matters related to County employees; and,

WHEREAS, the Commissioners and Council have instituted significant measures in recent years in an attempt to modernize the various personnel management procedures of the County in order to ensure fairness and transparency to employees and prospective employees, as well as, compliance with applicable federal and state laws and regulations related to employment; and,

WHEREAS, one of these actions was the creation of the *Morgan County Personnel Policy Handbook* (hereinafter “*Handbook*”), which was adopted by the Council on December 7, 2020 and by the Commissioners on December 28, 2020; and,

WHEREAS, since its adoption, necessary amendments have been recommended that would help clarify certain issues within the *Handbook*; and,

WHEREAS, one of the primary goals of the *Handbook* is to have a single resource for employees, department managers, human resources staff, and other relevant parties to have complete, consistent, and accurate information pertaining to employees’ various rights and obligations in connection with their employment with the County; and,

WHEREAS, in contemplation of the foregoing, the Council and Commissioners believe it is prudent to make such clarifying amendments in order to remove any existing ambiguity.

NOW THEREFORE BE IT ORDAINED that:

1. The *Morgan County Personnel Policy Handbook*, adopted and authorized by Ordinance # 2020-11, shall be amended as follows:
 - a. Chapter 4. Employee Benefits, paragraph 4 shall be amended as follows. "Upon completion of the employee's first full year of employment, employees will earn PTO on each anniversary date of his or her continuous service as a full-time employee as set forth in the PTO schedule below. ~~These tables are for illustrative purposes. If hours worked in a day vary from the examples shown the hours of PTO shall be calculated by the formula: PTO = (hours per day)*(# PTO Days).~~"
2. These amendments shall be effective immediately and added to the *Morgan County Personnel Policy Handbook* as soon as practicable.
3. All other portions of the *Morgan County Personnel Policy Handbook* shall remain in full force and effect.

ALL OF WHICH IS ORDAINED AND ADOPTED by the Board of

Commissioners of Morgan County, Indiana on this 21 day of February, 2022.

**MORGAN COUNTY, INDIANA
BOARD OF COMMISSIONERS**


KENNY HALE, President


BRYAN COLLIER, Vice President


DON ADAMS

ATTEST:


DAN BASTIN
Morgan County Auditor

ALL OF WHICH IS ORDAINED AND ADOPTED by the County Council of
Morgan County, Indiana on this _____ day of March, 2022.

**MORGAN COUNTY, INDIANA
COUNTY COUNCIL**

KIM MERIDETH, President

ATTEST:

VICKIE KIVETT, Vice President

DAN BASTIN,
Morgan County Auditor

CHIP KELLER

MELISSA GREEN

KELLY ALCALA

TROY SPRINKLE

JASON MAXWELL

4. EMPLOYEE BENEFITS

The policies contained in this chapter and throughout the Morgan County Personnel Policies Handbook apply to all Morgan County employees, except when in direct conflict with special employment conditions set forth by various statutes governing employment relationships.

4.1 PAID TIME OFF (PTO)

This Policy replaces any and all previous vacation, personal day, sick day policies

The County provides full-time Exempt and Non-Exempt employees with paid time off ("PTO") benefits in lieu of the traditional benefits of paid vacation, personal days and sick days. Elected Officials and part-time employees are not eligible for PTO. PTO is intended to allow employees paid time off from work for reasons such as vacation, personal illness, family illness, medical appointments, or personal or family business. Holidays, bereavement leave, jury duty and Worker's Compensation leave are separate from PTO and are not included in the employee's earned and accumulated PTO amount.

PTO may be taken by an employee only with the prior approval of his or her supervisor (Department Head/Elected Official) in accordance with the County's payroll procedure and in compliance with any State and Federal regulations or requirements. PTO may be taken, at such times and in such increments, as best accommodates the employee's schedule and will be coordinated to ensure adequate staffing levels and departmental needs and requirements. Department Heads/Elected Officials will administer this PTO policy fairly/equitably and treat each employee in a non-discriminatory manner.


The amount of PTO to which an employee is entitled for a PTO Leave Period (as defined below) is determined by the employee's length of continuous service as a full-time employee as of the beginning of the PTO Leave Period. Newly hired employees will earn fourteen (14) days of PTO upon hire, corresponding to zero (0) years of service in the below exhibits, that can be used upon completion of their probationary period (90 days).

Upon completion of the employee's first full year of employment, employees will earn PTO on each anniversary date of his or her continuous service as a full-time employee as set forth in the PTO schedule below.



Dan Bastin
Morgan County Auditor
180 S Main St, Suite 104
Martinsville, IN 46151
dbastin@morgancounty.in.gov

TO: COUNTY COUNCIL

FROM: DAN BASTIN 

DATE: MARCH 1, 2022

SUBJECT: EMS PARAMEDIC and EMT 2-7-22 WAGE AMENDMENT

The EMS Paramedic and EMT wage amendment adopted on February 7, 2022 needs clarity as follows:

- The description needs changed from “Years Experience” to “Years of Service” because the basis for a wage change has changed from years of experience as a Paramedic or EMT to years with the county
- The first tier description needs changed from 1 to 0-1
- Definition of when an employee moves to the next tier needs to be added to the Salary Ordinance. I think there are at least three options to choose from;
 - At the anniversary date at the beginning of the years of service,
 - At the anniversary date at the completion of the years of service, or
 - At the first of the year based on the full years of service completed at the end of the year just ended

2022 SALARY ORDINANCE AMENDMENT

BE IT ORDAINED THAT ON THE 7TH DAY OF FEBRUARY, 2022, THE MORGAN COUNTY COUNCIL AMENDED THE 2022 SALARY ORDINANCE AS FOLLOWS:

2022 Appropriation Number	Description	Classification	FLSA Status	Number of Positions	Hourly Rate, Daily Rate or Per Pay Period Amount	Annual Salary	Hours per Week or Hours per Shift
EMERGENCY MEDICAL SERVICES FUND (1151-0000)							
15600	EMS Director	EXE I	EXEMPT	1		80,301	40
15611	EMS Deputy Director	PAT II	EXEMPT	1		78,726	40
15612	EMS Duty Officer	CIVILIAN POLE VI	NON-EXEMPT	3	21.67		24 hr.
15625	EMT Full Time 1 Years Experience	CIVILIAN POLE I	NON-EXEMPT		13.30		24 hr.
15625	EMT Full Time 2 Years Experience				14.77		24 hr.
15625	EMT Full Time 3 Years Experience			18	15.22		24 hr.
15625	EMT Full Time 4 Years Experience				15.67		
15625	EMT Full Time 5 Years Experience				16.38		
15630	EMS Paramedics Full Time 1 Years Experience	CIVILIAN POLE V	NON-EXEMPT		16.79		24 hr.
15630	EMS Paramedics Full Time 2 Years Experience				18.64		24 hr.
15630	EMS Paramedics Full Time 3 Years Experience			18	19.70		24 hr.
15641	PRN EMS Paramedics				22.00		
15650	PRN EMT Basic				15.86		

Adopted this 7th day of February, 2022.

MORGAN COUNTY COUNCIL

Kim Merideth

 Kim Merideth

Vickie Kivett

 Vickie Kivett

Kelly M. Alcala

 Kelly Alcala

Troy Sprinkle

 Troy Sprinkle

Jason Maxwell

 Jason Maxwell

Melissa Greene

 Melissa Greene

Chip Keller

 Chip Keller

ATTEST:

Dan Bastin

Dan Bastin, Morgan County Auditor

Highway Assistant Superintendent

Daree Fry <dfry@morgancounty.in.gov>

Mon 2/21/2022 3:35 PM

To: Vickie Kivett <vkivett@morgancounty.in.gov>; Troy Sprinkle <tsprinkle@morgancounty.in.gov>; Josh Messmer <jmessmer@morgancounty.in.gov>; Dan Bastin <dbastin@morgancounty.in.gov>; Kelly Alcala <kalcala@morgancounty.in.gov>

All,

We have the Assistant Highway Superintendent job description back from WIS. This is the one that the Council promised they would review when we received it back. The individual is currently being paid at the same rate as the people that he supervises, since there was not a specific job description.

I would like to meet before the Council meeting at 5:30. I am going to send out a calendar invite - but please let me know if you cannot meet.

Dan - please put this on the Council agenda for that evening.

Daree Fry, SHRM CP

HR Director, Morgan County
180 S Main Street Suite 112
Martinsville, IN 46151
765-342-5364 (x2015)
Fax 765-516-6886



NOTICE OF PUBLIC HEARING ON PRELIMINARY DETERMINATION

Notice is hereby given that the County Council of the County of Morgan, Indiana, will hold two public hearings on a preliminary determination to consider adoption of a resolution making a preliminary determination to issue one or more series of bonds for the purpose of funding repairs, expansions and improvements to various public buildings, facilities, and parking infrastructure within the County (the "Project"), together with all necessary and incidental costs of issuance of the bonds, including capitalized interest if necessary.

The first hearing will be held at the County Council's regularly scheduled meeting to be held on March 7, 2022, at the time of 6:30 p.m. at the Administration Building located at 180 S. Main Street, Martinsville, Indiana, and the second hearing will be held during a special meeting of the County Council on a date and at time yet to be determined. A second *Notice of Public Hearing on Preliminary Determination* will be published at least ten (10) days prior to such second hearing for the purpose of providing the public with the date, time and location of the hearing once determined. You are invited to attend and participate in each of the public hearings.

Dated: February 23, 2022.

Auditor,
Morgan County, Indiana

[Publish one (1) time in each of the *Martinsville Report-Times* and *Mooreville-Decatur Reporter-Times* and post on the newspapers' websites on or before February 23, 2022]

**NOTICE TO TAXPAYERS
HEARING ON PROPOSED LOCAL INCOME TAX
ORDINANCE**

Notice is hereby given to the taxpayers of the County Unit, Morgan County, Indiana, that the County Council will consider at the Lucille Sadler Room, County Administration Building, 180 South Main, Martinsville, IN 46151 at 7:00 o'clock pm on March 7, 2022, the following proposed ordinance regarding the local income tax imposed within Morgan County.

**PROPOSED ORDINANCE MODIFYING MORGAN COUNTY LOCAL INCOME TAX
RATES**

BE IT ORDAINED by the County Council of Morgan County that a need now exists to modify the local income tax rates imposed in the following way:

Allocation Rate Category	Existing LIT Rate	Proposed LIT Rate
Certified Shares (Ind. Code § 6-3.6-6)	1.268%	1.218%
Public Safety (Ind. Code § 6-3.6-6)	0.250%	0.300%
Economic Development (Ind. Code § 6-3.6-6)	0.200%	0.200%
Property Tax Relief Rate ¹ (Ind. Code § 6-3.6-5)	1.002%	1.002%
Special Purpose Rate ² (Ind. Code § 6-3.6-7-)	0.000%	0.000%
Correctional or Rehabilitation Facilities ³ (Ind. Code § 6-3.6-6-2.7)	0.000%	0.000%

**APPLICATION OF PROPERTY TAX RELIEF BETWEEN ALLOCATION
CATEGORIES**

Property Tax Credit Allocation Categories (Ind. Code § 6-3.6-5-6)	Existing Percent of Revenue	Proposed Percent of Revenue⁴
All Property Tax Allocation Categories	94.8104%	95.000%
1% Allocation Type: Homesteads eligible for a credit under Ind. Code § 6-1.1-20.6-7.5.	5.1896%	5.000%
2% Allocation Type Residential property, agricultural land, long-term care property, and other tangible property eligible for a credit under Ind. Code § 6-1.1-20.6-7.5.	0.000%	0.000%
3% Allocation Type Nonresidential real property, personal property, and other tangible property eligible for a credit under Ind. Code § 6-1.1-20.6-7.5.	0.000%	0.000%
Residential property, as defined in Ind. Code § 6-1.1-20.6-4.	0.000%	0.000%

The public safety allocation identified above includes revenue associated with an expenditure rate that was previously authorized for the purposes of funding the county’s public safety access point (“PSAP”). The revenue associated with this rate shall be directed to the PSAP prior to the distribution of the remainder of the public safety revenue.

Allocation Rate Category	Existing LIT Rate	Proposed LIT Rate
Public Safety (Ind. Code § 6-3.6-6)	0.250%	0.300%

Local Income Tax Type	Existing PSAP Rate	Proposed PSAP Rate
Public Safety Access Point Rate	0.000%	0.050%

The expenditure rate includes a rate associated with a levy freeze rate previously imposed under the former local option income tax statutes.

Allocation Rate Category	Existing LIT Rate	Proposed LIT Rate
Certified Shares (Ind. Code § 6-3.6-6)	1.268%	1.218%

The levy freeze rate after adoption will be as follows:

Local Income Tax Type	Existing Rate	Proposed Rate
Levy Freeze Rate	0.268%	0.218%

After the public hearing, the Morgan County Council may act on the proposed ordinance. There is no remonstrance opportunity on any action taken on the proposed ordinance.

The public hearing identified above is the taxpayer’s opportunity to express concerns and ask questions on the proposed ordinance.

Dated this 18th day of February, 2022.

Morgan County Council

ORDINANCE # _____
ORDINANCE MODIFYING LOCAL INCOME TAX RATES
MORGAN COUNTY

BE IT ORDAINED by the County Council of Morgan County that a need now exists to modify the local income tax rates imposed in the following way:

Allocation Rate Category	Existing LIT Rate	Proposed LIT Rate
Certified Shares (Ind. Code § 6-3.6-6)	1.268%	1.218%
Public Safety (Ind. Code § 6-3.6-6)	0.250%	0.300%
Economic Development (Ind. Code § 6-3.6-6)	0.200%	0.200%
Property Tax Relief Rate ¹ (Ind. Code § 6-3.6-5)	1.002%	1.002%
Special Purpose Rate ² (Ind. Code § 6-3.6-7-)	0.000%	0.000%
Correctional or Rehabilitation Facilities ³ (Ind. Code § 6-3.6-6-2.7)	0.000%	0.000%

RECOMMENDED: APPLICATION OF PROPERTY TAX RELIEF BETWEEN ALLOCATION CATEGORIES

Property Tax Credit Allocation Categories (Ind. Code § 6-3.6-5-6)	Existing Percent of Revenue	Proposed Percent of Revenue ⁴
All Property Tax Allocation Categories	94.8104%	95.000%
1% Allocation Type: Homesteads eligible for a credit under Ind. Code § 6-1.1-20.6-7.5.	5.1896%	5.000%
2% Allocation Type Residential property, agricultural land, long-term care property, and other tangible property eligible for a credit under Ind. Code § 6-1.1-20.6-7.5.	0.000%	0.000%
3% Allocation Type Nonresidential real property, personal property, and other tangible property eligible for a credit under Ind. Code § 6-1.1-20.6-7.5.	0.000%	0.000%
Residential property, as defined in Ind. Code § 6-1.1-20.6-4.	0.000%	0.000%

The public safety allocation identified above includes revenue associated with an expenditure rate that was previously authorized for the purposes of funding the county's public safety access point ("PSAP"). The revenue associated with this rate shall be directed to the PSAP prior to the distribution of the remainder of the public safety revenue.

Allocation Rate Category	Existing LIT Rate	Proposed LIT Rate
Public Safety (Ind. Code § 6-3.6-6)	0.250%	0.300%

Local Income Tax Type	Existing PSAP Rate	Proposed PSAP Rate
Public Safety Access Point Rate	0.000%	0.050%

The expenditure rate includes a rate associated with a levy freeze rate previously imposed under the former local option income tax statutes.

Allocation Rate Category	Existing LIT Rate	Proposed LIT Rate
Certified Shares (Ind. Code § 6-3.6-6)	1.268%	1.218%

The levy freeze rate after adoption will be as follows:

Local Income Tax Type	Existing Rate	Proposed Rate
Levy Freeze Rate	0.268%	0.218%

BE IT FURTHER ORDAINED that a public hearing was held on the proposed local income tax rate modifications on March 7, 2022. Proper notice of the public hearing was provided pursuant to Ind. Code § 5-3-1.

Duly adopted by the following vote of the members of said _____ this _____ day of _____, 202__.

(Adopting Body)

AYE

NAY

Attest: _____, **Fiscal Officer**



MEMORANDUM

FRIDAY, 2.25.22

**TO: JOSH MESSMER, MORGAN COUNTY ADMININSTRATOR
DAN BASTIN, MORGAN COUNTY AUDITOR
JIM WISCO, MORGAN COUNTY ATTORNEY**

FROM: MIKE DELLINGER 

**RE: REAL PROPERTY TAX ABATEMENT REQUEST FOR
RAINDROP, LLC/WESTPOINT BUILDING V, LLC**

Attached are documents including an SB-1 for a proposed speculative industrial building that would be constructed in Westpoint Business Park in Monroe Township.

The developer is requesting this real property tax abatement to create competitive cost efficiencies that will expedite development and delivery of the product to an end user. This site is located with the Hendricks-Morgan TIF area for Westpoint Business Park. This would be the first building developed in the Morgan County portion of the business park; development in Hendricks County has also been completed using tax abatement as a cost incentive for the developer.

The construction value of the 750,000 square-foot facility is \$41,250,000. Because of its speculative status, the number of jobs and wage values that will be created are still to be determined.

We respectfully request that the county attorney would provide counsel and supporting documents in order to bring this tax abatement request to the county council for its consideration.



**STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS**

State Form 51767 (R6 / 10-14)

Prescribed by the Department of Local Government Finance

20 22 PAY 20 23

FORM SB-1 / Real Property

PRIVACY NOTICE

Any information concerning the cost of the property and specific salaries paid to individual employees by the property owner is confidential per IC 6-1.1-12.1-5.1.

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)
- Residentially distressed area (IC 6-1.1-12.1-4.1)

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.
2. The statement of benefits form must be submitted to the designating body and the area designated an economic revitalization area before the initiation of the redevelopment or rehabilitation for which the person desires to claim a deduction.
3. To obtain a 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 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. A property owner who failed to file a deduction application within the prescribed deadline may file an application between March 1 and May 10 of a subsequent year.
4. A property owner who files for the deduction must provide the County Auditor and designating body with a Form CF-1/Real Property. The Form CF-1/Real Property should be attached to the Form 322/RE when the deduction is first claimed and then updated annually for each year the deduction is applicable. IC 6-1.1-12.1-5.1(b)
5. For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. For a Form SB-1/Real Property that is approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. IC 6-1.1-12.1-17

SECTION 1 TAXPAYER INFORMATION

Name of taxpayer Raindrop, LLC fbo Westpoint Building V, LLC and/or related entities		
Address of taxpayer (number and street, city, state, and ZIP code) 8888 Keystone Crossing, Suite 1150, Indianapolis, IN 46240		
Name of contact person Grant Goldman	Telephone number (317) 573-4600	E-mail address ggoldman@ambrosepg.com

SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Name of designating body Morgan County Council		Resolution number
Location of property Westpoint Building V, N Ormandy Road, Mooresville, IN 46158	County Morgan	DLGF taxing district number 55-016
Description of real property improvements, redevelopment, or rehabilitation (use additional sheets if necessary) Ambrose will be developing a building of approximately 750,000 SF (Building V), expandable to approx. 1 million SF at Westpoint Business Park. Current parcel numbers are 55-01-30-400-001.001-016 and 55-01-30-200-002.001-016.		Estimated start date (month, day, year) 05/01/2022
		Estimated completion date (month, day, year) 12/31/2023

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

Current number	Salaries	Number retained	Salaries	Number additional	Salaries
0.00	\$0.00	0.00	\$0.00	0.00	\$0.00

SECTION 4 ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT

	REAL ESTATE IMPROVEMENTS	
	COST	ASSESSED VALUE
Current values		
Plus estimated values of proposed project	41,250,000.00	
Less values of any property being replaced		
Net estimated values upon completion of project		

SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER

Estimated solid waste converted (pounds) _____	Estimated hazardous waste converted (pounds) _____
--	--

Other benefits

SECTION 6 TAXPAYER CERTIFICATION

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

Signature of authorized representative 	Date signed (month, day, year) 02/24/2022
Printed name of authorized representative Grant Goldman	Title Authorized Representative

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) _____
- E. Number of years allowed: Year 1 Year 2 Year 3 Year 4 Year 5 (* see below)
 Year 6 Year 7 Year 8 Year 9 Year 10
- F. For a statement of benefits approved after June 30, 2013, did this designating body adopt an abatement schedule per IC 6-1.1-12.1-17?
 Yes No
 If yes, attach a copy of the abatement schedule to this form.
 If no, the designating body is required to establish an abatement schedule before the deduction can be determined.

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

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

* If the designating body limits the time period during which an area is an economic revitalization area, that limitation does not limit the length of time a taxpayer is entitled to receive a deduction to a number of years that is less than the number of years designated under IC 6-1.1-12.1-17.

- A. For residentially distressed areas where the Form SB-1/Real Property was approved prior to July 1, 2013, the deductions established in IC 6-1.1-12.1-4.1 remain in effect. The deduction period may not exceed five (5) years. For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. The deduction period may not exceed ten (10) years. (See IC 6-1.1-12.1-17 below.)
- B. For the redevelopment or rehabilitation of real property where the Form SB-1/Real Property was approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. (See IC 6-1.1-12.1-17 below.)

IC 6-1.1-12.1-17

Abatement schedules

Sec. 17. (a) A designating body may provide to a business that is established in or relocated to a revitalization area and that receives a deduction under section 4 or 4.5 of this chapter an abatement schedule based on the following factors:

- (1) The total amount of the taxpayer's investment in real and personal property.
 - (2) The number of new full-time equivalent jobs created.
 - (3) The average wage of the new employees compared to the state minimum wage.
 - (4) The infrastructure requirements for the taxpayer's investment.
- (b) This subsection applies to a statement of benefits approved after June 30, 2013. A designating body shall establish an abatement schedule for each deduction allowed under this chapter. An abatement schedule must specify the percentage amount of the deduction for each year of the deduction. An abatement schedule may not exceed ten (10) years.
- (c) An abatement schedule approved for a particular taxpayer before July 1, 2013, remains in effect until the abatement schedule expires under the terms of the resolution approving the taxpayer's statement of benefits.

mdellinger@morgancoed.com

From: Alexis Sowder <ASowder@ksmlocationadvisors.com>
Sent: Thursday, February 24, 2022 3:25 PM
To: Chelsey Manns; Mike Dellinger
Cc: Alex Miller; Mark Mitchell
Subject: Westpointe V - Catch-Up
Attachments: SB-1RP for WP Building V 22.02.24 Signed.pdf

Hi Chelsey and Mike – Hope you both are well and staying safe as this last (hopefully) winter event blasts central Indiana today and tomorrow. Wanted to drop a quick note to pick-up the Ambrose/Westpoint V project. Attached is the completed SB-1 for the project.

If there's additional information needed outside of the SB-1, please let us know. More than happy to jump on a call to talk through the project and next steps. Let us know what works best on your end and we'll coordinate on ours.

Looking forward to talking soon.



Alexis Sowder
MANAGER, CLIENT SERVICES
KSM Location Advisors



O 317.452.1994
M 317.987.7080
F 317.452.1995
E asowder@ksmlocationadvisors.com

800 East 96th Street, Suite 500
Indianapolis, IN 46240
ksmlocationadvisors.com

Indiana Tax Abatement Results

- Morgan County, Monroe Township
- Tax Rate (2021): 1.5801
- Project Name: Westpoint BP Building V

Real Property: \$ 41,250,000.00

	Abatement Percentage	With Abatement			Without Abatement			Estimated Tax Abatement Savings
		Property Taxes	Circuit Breaker Tax Credit	Net Property Taxes	Property Taxes	Circuit Breaker Tax Credit	Net Property Taxes	
Year 1	100%	\$ 0.00	\$0.00	\$0.00	\$651,791.00	\$0.00	\$651,791.00	\$651,791.00
Year 2	95%	\$ 32,590.00	\$0.00	\$32,590.00	\$651,791.00	\$0.00	\$651,791.00	\$619,201.00
Year 3	80%	\$ 130,358.00	\$0.00	\$130,358.00	\$651,791.00	\$0.00	\$651,791.00	\$521,433.00
Year 4	65%	\$ 228,127.00	\$0.00	\$228,127.00	\$651,791.00	\$0.00	\$651,791.00	\$423,664.00
Year 5	50%	\$ 325,896.00	\$0.00	\$325,896.00	\$651,791.00	\$0.00	\$651,791.00	\$325,895.00
Year 6	40%	\$ 391,075.00	\$0.00	\$391,075.00	\$651,791.00	\$0.00	\$651,791.00	\$260,716.00
Year 7	30%	\$ 456,254.00	\$0.00	\$456,254.00	\$651,791.00	\$0.00	\$651,791.00	\$195,537.00
Year 8	20%	\$ 521,433.00	\$0.00	\$521,433.00	\$651,791.00	\$0.00	\$651,791.00	\$130,358.00
Year 9	10%	\$ 586,612.00	\$0.00	\$586,612.00	\$651,791.00	\$0.00	\$651,791.00	\$65,179.00
Year 10	5%	\$ 619,202.00	\$0.00	\$619,202.00	\$651,791.00	\$0.00	\$651,791.00	\$32,589.00
Totals		\$3,291,547.00	\$0.00	\$3,291,547.00	\$6,517,910.00	\$0.00	\$6,517,910.00	\$3,226,363.00

Disclosures

- The abatement calculator is prepared by Baker Tilly Municipal Advisors, LLC, a financial consulting firm, in conjunction with Hoosier Energy, based on current Indiana law. This calculation is intended to provide an ILLUSTRATIVE and PRELIMINARY indication of the level of property taxes and potential property tax savings for a proposed investment based on certain assumptions. Please read the Disclosures carefully. Companies must consult their own tax advisors to determine their actual tax liability and to prepare their annual Indiana filings.
- To be eligible to receive property tax abatements in Indiana, a company must follow a specific application process. Please contact your Hoosier Energy Representative for further guidance.
- Assumes taxes payable 2019 property tax rates, as provided by the Indiana Department of Local Government Finance.
- Real property in Indiana is subject to annual adjustments of assessed value to the market value of the structure based on annual sales data ("Trending").
- All personal property (equipment) is assumed to be new, and is assumed to be depreciated in Pool #2 (5-8 year depreciable life) for property tax purposes. A mixture of new and existing equipment (as well as a mixture of depreciation pools) will produce different tax savings results.
- Assumes a one-time investment in real and personal property. Staggering the investments may have a material effect on the actual value of property tax abatements.
- Includes the calculation of Minimum Value Ratio (MVR) for tax abatement of personal property, which effectively increases the assessed value used in the abatement calculation when the taxpayer is subject to the 30% depreciation floor. The MVR equals the adjusted assessed value at the 30% floor divided by the depreciated assessed value of the equipment.
- It is assumed that the Circuit Breaker Tax Credit, which limits property tax liability to 3.0% of gross assessed value for commercial and industrial properties, is applied.
- Does not account for the application of the Local Income Tax (LIT) Property Tax Replacement Credit (PTRC) in any jurisdictions in which a LIT PTRC is applicable. The application of the LIT PTRC may reduce the property tax liability and the impact of the Circuit Breaker Tax Credit for a commercial/industrial taxpayer.
- The property tax abatement savings value is an ESTIMATE based on preliminary information entered into this calculator. Actual abatement savings may differ materially from the results of this calculator based on the timing of the investment, actual assessment of structures upon completion by the local assessing official, differences in depreciation pools for personal property, annual changes in tax rates, changes to Indiana property tax law or regulations, or changes in assessment methodology.

Hoosier Energy's Tax Abatement Estimator was developed with the assistance of Baker Tilly Municipal Advisors, LLC (<http://Bakertilly.com>).