

**RESOLUTION NO. 2020-15**

**A RESOLUTION OF THE COMMON COUNCIL OF THE  
CITY OF LEBANON, INDIANA APPROVING A WAIVER REQUEST  
WITH RESPECT TO AN APPLICATION FOR DEDUCTION FROM  
ASSESSED VALUATION FROM DS SMITH PACKAGING – OCEAN, LLC**

**WHEREAS**, the Common Council of the City of Lebanon, Indiana (the “Council”) has, pursuant to Indiana Code 6-1.1-12.1, as amended (the “Act”), previously designated and declared by Declaratory and Confirmatory Resolution (Resolution No. 2016-04 and 2016-05, respectively) the property identified on Exhibit A thereto as an economic revitalization area (the “Area”); and

**WHEREAS**, pursuant to Resolution No. 2018-41 the Council further approved a real property deduction for DS Smith Packaging – Ocean, LLC (“DS Smith”) within the Area (the “Property”); and

**WHEREAS**, DS Smith has since constructed an approximately 560,000 square foot warehouse building on the Property (the “Project”); and

**WHEREAS**, the Council has been advised that DS Smith did not timely file an Application for Deduction from Assessed Value of Structures in Economic Revitalization Areas (ERA) (Form 322/RE) pursuant to the Act (the “Deduction Application”); and

**WHEREAS**, because the Deduction Application was not timely filed, DS Smith will not receive an abatement of real property taxes for the Project in the first year of the Project’s property tax assessment (2020 assessment, pay 2021), and such taxes will be fully paid by DS Smith in 2021 (the “Noncompliance Event”); and

**WHEREAS**, Indiana Code 6-1.1-12.1-11.3 authorizes the Council as the designating body by resolution to waive noncompliance with various requirements of the Act, including a person’s failure to timely file an Application for Deduction from Assessed Value of Structures in Economic Revitalization Areas (ERA) (Form 322/RE) pursuant to the Act; and

**WHEREAS**, DS Smith has requested that Council exercise its authority to waive the Noncompliance Event by adopting this Resolution; and

**WHEREAS**, the Council has determined to exercise its authority under Indiana Code 6-1.1-12.1-11.3 to waive the Noncompliance Event; and

**WHEREAS**, the Council has held a public hearing on the terms and provisions of this Resolution, notice of which hearing was duly advertised and posted in accordance with the provisions of Indiana Code 5-3-1, and has considered whether a waiver of the Noncompliance Event should be granted to DS Smith pursuant to the provisions of Indiana Code 6-1.1-12.1-11.3; and

**WHEREAS**, the Council having reviewed the information brought to its attention, including the information received at the public hearing, hereby determines that it is in the best interest of the City of Lebanon, Indiana to grant the waiver of the Noncompliance Event to DS

Smith pursuant to Indiana Code 6-1.1-12.1-11.3 and to amend the abatement schedule for the Property as set forth herein.

**NOW, THEREFORE**, be it resolved and adopted by the Common Council of the City of Lebanon, Indiana as follows:

**Section 1.** DS Smith is hereby granted a waiver pursuant to Indiana Code 6-1.1-12.1-11.3(a)(5) and (c) with respect to the Noncompliance Event and the Project, such that the abatement set forth in Section 5 of Resolution No. 2018-41 is amended and restated as follows with respect to the Project:

<u>Abatement</u> <u>Years</u>	<u>Assessment</u> <u>Year</u>	<u>% of Assessed Value</u> <u>Exempt From Real Property Taxes</u>
0	2020 pay 2021	0%
1	2021 pay 2022	100%
2	2022 pay 2023	80%
3	2023 pay 2024	60%
4	2024 pay 2025	60%
5	2025 pay 2026	40%
6	2026 pay 2027	20%
7	2027 pay 2028	10%

**Section 2.** All other terms of Resolution No. 2018-41 shall remain in full force and effect.

**Section 3.** The Boone County Auditor and the Boone County Assessor shall be supplied with a copy of this Resolution, upon passage.

**Section 4.** This Resolution shall be in full force and effect upon its adoption.

*[Remainder of this page intentionally left blank]*

ALL OF WHICH IS ADOPTED this 14<sup>th</sup> day of DECEMBER, 2020 by the Lebanon Common Council of the City of Lebanon, Indiana.

Voting For

Voting Against

Abstain

Keith Campbell  
Keith Campbell

\_\_\_\_\_  
Keith Campbell

\_\_\_\_\_  
Keith Campbell

ABSENT  
John Copeland

\_\_\_\_\_  
John Copeland

\_\_\_\_\_  
John Copeland

Morris Jones  
Morris Jones

\_\_\_\_\_  
Morris Jones

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Morris Jones

Mike Kincaid  
Mike Kincaid

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Mike Kincaid

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Mike Kincaid

via phone  
Sierra Messenger

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Sierra Messenger

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Sierra Messenger

Dick Robertson  
Dick Robertson

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Dick Robertson

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Dick Robertson

Brent Wheat  
Brent Wheat

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Brent Wheat

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Brent Wheat

ATTEST:

Tonya Thayer  
Tonya Thayer, Clerk-Treasurer

I hereby certify that Resolution No. 2020-15 was delivered to the Mayor of Lebanon on the 14 day of DECEMBER, 2020, at 7:25 p.m.

Tonya Thayer  
Tonya Thayer, Clerk-Treasurer

I hereby APPROVE RESOLUTION 2020-15 this 14<sup>th</sup> day of December, 2020, at 7:27 p.m.

Matthew T. Gentry  
Matthew T. Gentry, Mayor

I hereby VETO RESOLUTION 2020-15 this \_\_\_\_\_ day of \_\_\_\_\_, 2020, at \_\_\_\_\_:\_\_\_\_\_ .m.

\_\_\_\_\_  
Matthew T. Gentry, Mayor

ATTEST:

Tonya Thayer  
Tonya Thayer, Clerk-Treasurer

This document prepared by:

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