

COMMON COUNCIL OF THE CITY OF HOBART, INDIANA
Resolution Number 2017- 08

A Resolution Waiving Non-Compliance with the Filing Deadline for Compliance with Statements of Benefits Relating to JBT Realty, Inc. (Hobart Animal Clinic) Real Property Deduction for Tax Abatement Purposes

WHEREAS, the Common Council (“Council”) of the City of Hobart, Indiana (“City”), previously granted to JBT Realty Inc, an Indiana Corporation (“JBT”), a real property tax abatement pursuant to I.C. §6-1.1-12.1-1, *et seq.* for a parcel of improved commercial real property located in the City of Hobart at 2650 East State Road 130; and

WHEREAS, the subject property is currently in use as a 16,000 square foot veterinary medical, surgery, outpatient and emergency clinic with groomery, semi-enclosed animal exercise area and paved parking; and

WHEREAS, said real property tax abatement was first implemented through the adoption by the Council of its Resolution No. 2006 - 13 on April 5, 2006 declaring said property an Economic Revitalization Area and its Resolution No. 2006 - 14 on May 3, 2006 confirming said declaration in the manner required by law, and

WHEREAS, the owner of said real property is under a statutory duty to file a Compliance with Statement of Benefits form (Department of Local Government Finance Form CF-1) with the Common Council of the City pursuant to I.C. §6-1.1-12.1-5.1(b) at the same time that the property owner is required to file a personal property tax return in the taxing district in which the property for which the deduction was granted is located, or, if the property owner is not required to file a personal property tax return, on or before May 15 of each year in which said deduction from property taxes is allowed, and

WHEREAS, JBT, as property owner, was required to file a Statement of Benefits pursuant to I.C. §§6-1.1-12.1-5.1(b), and, pursuant thereto, a property owner who files a deduction application must provide the County Auditor and the designating body with

information showing the extent to which there has been compliance with the statement of benefits; and

WHEREAS, this information must be updated each year in which the deduction is applicable; and

WHEREAS, the property owner has not timely filed the Compliance with Statement of Benefit forms for 2016 taxes payable in 2017, nor for 2017 taxes payable in 2018, but did file such forms with the Clerk-Treasurer of the City of Hobart on or about April 25, 2017, and requests that these be accepted by the Council as if timely filed; and

WHEREAS, the Council, as said designating body, pursuant to the provisions of I.C. §6-1.1-12.1-9.5 (b), may by resolution waive noncompliance with a filing deadline applicable to a Statement of benefits, or another document that is required to be filed under I.C. §6-1.1-12.1; and

WHEREAS, the property owner has filed the required forms with the Council as stated above, and the Council desires to authorize the waiver of the filing deadline for said Statements of Compliance and to spread same upon the public record.

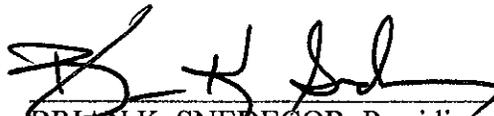
THEREFORE, BE IT RESOLVED by the Common Council of the City of Hobart as follows:

1. The Council finds that the forms for Compliance with Statement of Benefits for 2016 pay 2017 and for 2017 pay 2018 for the improvements to the real estate identified above have been filed by the property owner with the Council as of April 25, 2017. Said forms are attached hereto and made a part hereof.
2. The Council now waives the filing deadline for said forms showing compliance with Statements of Benefits. By this action, the Council intends that

the property owner shall be treated as if the property owner had timely complied with the procedural requirements of I.C. §6-1.1-12.1-1, *et seq.*

3. The Clerk-Treasurer is directed to provide a certified copy of this Resolution each to the property owner and the Department of Local Government Finance of the State of Indiana, as required by I.C. §6-1.1-12.1-9.5 (c).

ALL OF WHICH is adopted as the Resolution of the Common Council of the City of Hobart on this Third day of May, 2017.



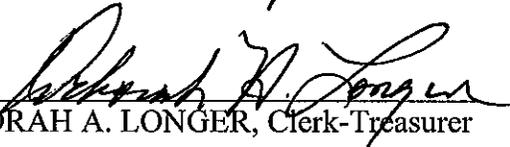
BRIAN K. SNEDECOR, Presiding Officer

ATTEST:



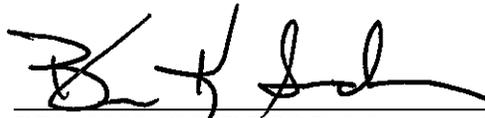
DEBORAH A. LONGER, Clerk-Treasurer

PRESENTED by me to the Mayor of the City of Hobart, Indiana this 3rd day of May, 2017, at 7:15 pm. o'clock.



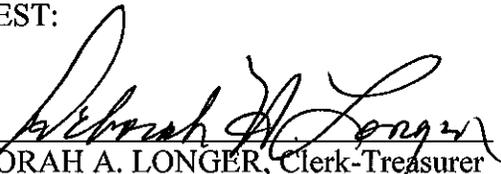
DEBORAH A. LONGER, Clerk-Treasurer

APPROVED, SIGNED, and RETURNED by me as Mayor of the City of Hobart, Lake County, Indiana, to the Common Council of the City of Hobart, Lake County, Indiana, this 3rd day of May, 2017.



BRIAN K. SNEDECOR, Mayor

ATTEST:



DEBORAH A. LONGER, Clerk-Treasurer



**COMPLIANCE WITH STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS**

State Form 51768 (R3 / 2-13)
Prescribed by the Department of Local Government Finance

20 17 PAY 20 18
FORM CF-1 / Real Property

PRIVACY NOTICE
The cost and any specific individual's salary information is confidential; the balance of the filing is public record per IC 6-1.1-12.1-5.1 (c) and (d).

RECEIVED

INSTRUCTIONS:

1. This form does not apply to property located in a residentially distressed area or any deduction for which the Statement of Benefits was approved before July 1, 1991.
2. Property owners must file this form with the county auditor and the designating body for their review regarding the compliance of the project with the Statement of Benefits (Form SB-1/Real Property).
3. This form must accompany the Initial deduction application (Form 322/RE) that is filed with the county auditor.
4. This form must also be updated each year in which the deduction is applicable. It is filed with the county auditor and the designating body before May 15, or by the due date of the real property owner's personal property return that is filed in the township where the property is located. (IC 6-1.1-12.1-5.1(b))
5. With the approval of the designating body, compliance information for multiple projects may be consolidated on one (1) compliance form (Form CF-1/Real Property).

APR 25 2017

SECTION 1 TAXPAYER INFORMATION	
Name of taxpayer <i>JBT Realty</i>	County
Address of taxpayer (number and street, city, state, and ZIP code) <i>2650 E. State Road 130</i>	DLOF taxing district number
Name of contact person <i>Brian Thompson / Norm Brooker</i>	Telephone number <i>(219) 942-4442</i>

SECTION 2 LOCATION AND DESCRIPTION OF PROPERTY		
Name of designating body <i>Hobart City Council</i>	Resolution number	Estimated start date (month, day, year) <i>2006-19</i>
Location of property <i>2650 E. State Rd. 130</i>		Actual start date (month, day, year) <i>27</i>
Description of real property improvements <i>Veterinary medical, surgery, outpatient and emergency clinic and grooming, paved parking, semi-enclosed animal enclosures</i>		Estimated completion date (month, day, year) <i>6/06</i>
		Actual completion date (month, day, year) <i>11/07</i>

SECTION 3 EMPLOYEES AND SALARIES			
	EMPLOYEES AND SALARIES	AS ESTIMATED ON SB-1	ACTUAL
Current number of employees		<i>30</i>	<i>51</i>
Salaries		<i>1,700,000</i>	<i>2,802,000</i>
Number of employees retained		<i>30</i>	<i>30</i>
Salaries		<i>1,700,000</i>	<i>2,802,000</i>
Number of additional employees		<i>3 FT 3 PT</i>	<i>51</i>
Salaries		<i>100,000</i>	<i>1,102,000</i>

SECTION 4 COST AND VALUES		
COST AND VALUES	REAL ESTATE IMPROVEMENTS	
AS ESTIMATED ON SB-1	COST	ASSESSED VALUE
Values before project	<i>0</i>	<i>0</i>
Plus: Values of proposed project	<i>1,375,000</i>	<i>1,150,000</i>
Less: Values of any property being replaced	<i>0</i>	<i>0</i>
Net values upon completion of project	<i>1,375,000</i>	<i>1,150,000</i>
ACTUAL	COST	ASSESSED VALUE
Values before project	<i>2,000,000</i>	
Plus: Values of proposed project	<i>2,000,000</i>	<i>2,052,300</i>
Less: Values of any property being replaced	<i>2,000</i>	
Net values upon completion of project	<i>2,000,000</i>	<i>2,052,300</i>

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	<i>NA</i>	<i>NA</i>
Amount of hazardous waste converted	<i>NA</i>	<i>NA</i>
Other benefits: <i>all used as disposed plus Hobart Farms</i>		

SECTION 6 TAXPAYER CERTIFICATION		
I hereby certify that the representations in this statement are true.		
Signature of authorized representative <i>Norman Brooker</i>	Title <i>Sec. Treas.</i>	Date signed (month, day, year) <i>4-25-17</i>

**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, 1997**

INSTRUCTIONS: (IC 6-1.1-12.1-5.1 and IC 6-1.1-12.1-5.9)

1. Not later than 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 (Form SB-1/Real Property).
2. 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. The date of this hearing may not be more than thirty (30) days after the date this notice is mailed. A copy of the notice may be sent to the county auditor and the county assessor.
3. Based on the information presented at the hearing, the designating body shall determine whether or not the property owner has made reasonable efforts to substantially comply with the Statement of Benefits (Form SB-1/Real Property) and whether any failure to substantially comply was caused by factors beyond the control of the property owner.
4. If the designating body determines that the property owner has **NOT** made reasonable efforts to comply, then the designating body shall adopt a resolution terminating the property owner's deduction. If the designating body adopts such a resolution, the deduction does not apply to the next installment of property taxes owed by the property owner or to any subsequent installment of property taxes. 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:			
<input type="checkbox"/> the property owner IS in substantial compliance			
<input type="checkbox"/> the property owner IS NOT in substantial compliance			
<input type="checkbox"/> 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. (Hearing must be held within thirty (30) days of the date of mailing of this notice.)			
Time of hearing	<input type="checkbox"/> AM <input type="checkbox"/> PM	Date of hearing (month, day, year)	Location of hearing
HEARING RESULTS (to be completed after the hearing)			
<input type="checkbox"/> Approved		<input type="checkbox"/> Denied (see instruction 4 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 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.			



**COMPLIANCE WITH STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS**

State Form 51766 (R3 / 2-13)
Prescribed by the Department of Local Government Finance

RECEIVED

APR 25 2017

20 <u>17</u> PAY 20 <u>17</u>
FORM CF-1 / Real Property

PRIVACY NOTICE
The cost and any specific individual's salary information is confidential; the balance of the filing is public record per IC 6-1.1-12.1-5.1 (c) and (d).

INSTRUCTIONS:

1. This form does not apply to property located in a residentially distressed area or any other area for which the Statement of Benefits was approved before July 1, 1991.
2. Property owners must file this form with the county auditor and the designating body for their review regarding the compliance of the project with the Statement of Benefits (Form SB-1/Real Property).
3. This form must accompany the initial deduction application (Form 322/RE) that is filed with the county auditor.
4. This form must also be updated each year in which the deduction is applicable. It is filed with the county auditor and the designating body before May 15, or by the due date of the real property owner's personal property return that is filed in the township where the property is located. (IC 6-1.1-12.1-5.1(b))
5. With the approval of the designating body, compliance information for multiple projects may be consolidated on one (1) compliance form (Form CF-1/Real Property).

SECTION 1 TAXPAYER INFORMATION	
Name of taxpayer <u>JBT Realty</u>	County
Address of taxpayer (number and street, city, state, and ZIP code) <u>2650 E. State Rd. 130</u>	DLGF taxing district number
Name of contact person <u>Brian Thompson / Norm Brooker</u>	Telephone number <u>(219) 942-4442</u>

SECTION 2 LOCATION AND DESCRIPTION OF PROPERTY		
Name of designating body <u>Hobart City Council</u>	Resolution number	Estimated start date (month, day, year) <u>2006-17</u>
Location of property <u>2650 E. State Rd 130</u>		Actual start date (month, day, year) <u>27</u>
Description of real property improvements		Estimated completion date (month, day, year) <u>6/09</u>
		Actual completion date (month, day, year) <u>11/07</u>

SECTION 3 EMPLOYEES AND SALARIES			
EMPLOYEES AND SALARIES		AS ESTIMATED ON SB-1	ACTUAL
Current number of employees		<u>30</u>	<u>70</u>
Salaries		<u>1,700,000</u>	<u>3,145,882</u>
Number of employees retained		<u>30</u>	<u>30</u>
Salaries		<u>1,700,000</u>	<u>3,145,882</u>
Number of additional employees		<u>3PT 3PT</u>	<u>40</u>
Salaries		<u>100,000</u>	<u>1,445,882</u>

SECTION 4 COST AND VALUES		
COST AND VALUES	REAL ESTATE IMPROVEMENTS	
AS ESTIMATED ON SB-1	COST	ASSESSED VALUE
Values before project	<u>0</u>	<u>0</u>
Plus: Values of proposed project	<u>1,375,000</u>	<u>2,046,200</u>
Less: Values of any property being replaced	<u>0</u>	<u>0</u>
Net values upon completion of project	<u>1,375,000</u>	<u>2,046,200</u>
ACTUAL	COST	ASSESSED VALUE
Values before project		
Plus: Values of proposed project	<u>2,000,000</u>	<u>2,046,200</u>
Less: Values of any property being replaced		
Net values upon completion of project	<u>2,000,000</u>	<u>2,046,200</u>

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	<u>NA</u>	<u>NA</u>
Amount of hazardous waste converted	<u>NA</u>	<u>NA</u>
Other benefits: <u>All used but Hobart Flooring</u>		

SECTION 6 TAXPAYER CERTIFICATION		
I hereby certify that the representations in this statement are true.		
Signature of authorized representative <u>Norm Brooker</u>	Title <u>Sec. Treas</u>	Date signed (month, day, year) <u>4-25-17</u>

**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**

APR 25 2017

INSTRUCTIONS: (IC 6-1.1-12.1-5.1 and IC 6-1.1-12.1-5.9)

1. Not later than 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 (Form SB-1/Real Property).
2. If the property owner is found **NOT** to be in substantial compliance, the designating body shall send the property owner ^{clear written} 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. The date of this hearing may not be more than thirty (30) days after the date this notice is mailed. A copy of the notice may be sent to the county auditor and the county assessor.
3. Based on the information presented at the hearing, the designating body shall determine whether or not the property owner has made reasonable efforts to substantially comply with the Statement of Benefits (Form SB-1/Real Property) and whether any failure to substantially comply was caused by factors beyond the control of the property owner.
4. If the designating body determines that the property owner has **NOT** made reasonable efforts to comply, then the designating body shall adopt a resolution terminating the property owner's deduction. If the designating body adopts such a resolution, the deduction does not apply to the next installment of property taxes owed by the property owner or to any subsequent installment of property taxes. 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. (Hearing must be held within thirty (30) days of the date of mailing of this notice.)

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 4 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 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.

CITY OF HOBART

AGENDA ITEM REQUEST FORM (PLEASE PRINT)

MEETING DATE: 5/3/17 _____ BOARD OF PUBLIC WORKS (4:00 P.M.)

COMMON COUNCIL (6:00 P.M.)

ITEM TO BE ADDED TO AGENDA: Res. 2017-06 A resolution waiving non compliance with Filing Deadline for Compliance with Statement of Benefits Relating to JBT Realty (Hobart Animal Clinic) Real Property Deduction for Tax Abatement Purposes

BRIEF DESCRIPTION OF REQUEST FOR CONSIDERATION: _____

Resolution as prepared by City Attorney

SUPPORTING DOCUMENTATION ATTACHED: Resolutions with attached 2 CF-1 filings

REQUEST SUBMITTED BY: Skene

ADDRESS (DEPARTMENT): _____

PHONE NUMBER (EXT.): _____

DATE SUBMITTED: 4/26/17