

**COMMISSIONERS' MINUTES**

**MAY 21, 2021**

**SPECIAL MEETING**

**PRESENT: ALL**

**BE IT REMEMBERED** that the White County Commissioners held a special meeting on May 21, 2021, in the White County Building, 2<sup>nd</sup> floor John C. Heimlich Conference Room, beginning at 8:15 a.m.

Commissioners present were: President David Diener, Commissioner Steve Burton, and Commissioner James B. Davis. Other County representatives present were: White County Auditor Gayle Rogers, Commissioners' Assistant Donya Tirpak, Surveyor Brad Ward, and Economic Development President Randy Mitchell.

Council members present were: President Butch Kramer, Janet Faker, Art Anderson, Dennis Carter, Jim Annis, Matt McKean, and Casey Crabb.

Monticello Mayor Cathy Gross, Monticello Board of Public Works and Safety members Andy Harmon and Maury Waymouth, and Monticello City Clerk Jim Mann were present.

Attending the meeting virtually was White County Attorney George W. Loy, Attorney Rick Hall, and with Barnes & Thornburg and Financial Advisor Matt Eckerle with Baker Tilly Municipal Advisors.

The purpose of the meeting was to sign agreements for the Twin Lakes Solar Farm project.

**CONSIDERATION OF ECONOMIC DEVELOPMENT AGREEMENT**

Commissioner Diener said that the Commissioners and other Monticello and County representatives have been in negotiations with Tom Green, Project Manager for ENGIE Solar, and Bill Keeney Business Development for ENGIE Solar since 2019.

Twin Lakes Solar will consist of 150 megawatts of new generating capacity over 1,310-acres south of Monticello in Union Township in White County. Part of the solar farm located in the TIF area will greatly benefit the City of Monticello.

Financial Advisor Matt Eckerle with Baker Tilly Municipal Advisors discussed the financial benefits to White County and the City of Monticello.

Attorney Rick Hall with Barnes & Thornburg discussed the proposed resolution approving an Economic Development Agreement, the Declaratory Resolution for the designation of an Economic Revitalization Area between the County and Twin Lakes Solar LLC and the declaratory resolution for the designation of an Economic Revitalization Area on application of Indiana Crossroads Wind Farms.

Commissioner Diener asked if there were any further questions or comments from the public. No comment.

- Commissioner Davis made a motion to approve Resolution No. 21-05-21-01, approving an agreement with Twin Lakes Solar LLC and certain other matters connected in addition to that, seconded by Commissioner Burton. **Vote: Unanimous**

**RESOLUTION NO. 21-05-21-01**

**A RESOLUTION OF THE BOARD OF COMMISSIONERS OF WHITE COUNTY, INDIANA  
APPROVING AN AGREEMENT WITH TWIN LAKES SOLAR LLC AND CERTAIN  
OTHER MATTERS IN CONNECTION THEREWITH**

**WHEREAS**, the Board of Commissioners of the White County, Indiana (the "Board") desires to benefit the health and general welfare of the citizens of White County, Indiana (the "County") and create opportunities for gainful employment and business opportunities within the County; and

**WHEREAS**, Twin Lakes Solar LLC (the "Company") is contemplating the development and construction of an additional phase of a solar electric generating facility in the County, which will have a rated capacity of approximately 150 megawatts (the "Project"); and

**COMMISSIONERS' MINUTES**

**MAY 21, 2021**

**SPECIAL MEETING**

**PRESENT: ALL**

**WHEREAS**, the Company has requested assistance with the completion of certain road improvements, assistance with zoning variances and other permits, the approval of tax abatement, and other assistance from the County with respect to the Project; and

**WHEREAS**, to induce the Company to complete the Project, the Board desires to approve the execution of an Agreement for Economic Development, between the County and the Company, a form of which has been presented to the Board on the date hereof (the "Economic Development Agreement"), pursuant to which certain incentives will be provided to Company in exchange for its commitment to complete the Project, to make certain economic development payments, and to take certain other actions with respect to the Project.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Commissioners of White County, Indiana, that:

1. The Board hereby finds that the execution and delivery of the Economic Development Agreement are in the best interests of the County and its citizens. The Board is authorized and directed to execute the Economic Development Agreement, in the name and on behalf of the County, and the Auditor of the County is hereby authorized and directed to attest the execution of such agreement, with such changes and modifications as such persons deem necessary or appropriate to effectuate this Resolution, said persons' execution thereof to be conclusive evidence of the approval of such changes.
2. The members of the County Council, the Board, the Auditor of the County, the legal counsel of the County, and other appropriate officers of the County are hereby authorized to take all such actions and execute all such instruments as are necessary or desirable to effectuate this Resolution.
3. This resolution shall be in full force and effect from and after its adoption.

Council President Kramer asked if there were any comments or questions regarding the proposed declaratory resolution for the designation of an Economic Revitalization Area on application of Twin Lakes Solar. No comment.

- Councilman Anderson made a motion to approve Resolution No. 2021-5-21-01, Declaratory Resolution for the designation of an Economic Revitalization Area on application of Twin Lakes Solar, seconded by Councilman Annis. **Vote: Unanimous**

**RESOLUTION NO. 2021-5-21-01**

**COUNTY COUNCIL OF WHITE COUNTY, INDIANA DECLARATORY RESOLUTION FOR THE DESIGNATION OF AN ECONOMIC REVITALIZATION AREA ON APPLICATION OF TWIN LAKES SOLAR, LLC**

**WHEREAS**, White County, Indiana (the "County") has been requested by Twin Lakes Solar LLC (the "Applicant") to find pursuant to IC 6-1.1-12.1-2 that an area (the "Area") is an economic revitalization area;

**WHEREAS**, the County Council of the County (the "Council") has prepared a simplified description of the Area or maps and plats that identify the Area, attached as Exhibit A;

**WHEREAS**, the Area is located within the jurisdiction of the Council for the purposes set forth in IC 6-1.1-12.1-2;

**WHEREAS**, the Applicant intends to construct proposed solar farm project in the Area, which will include real property redevelopment or rehabilitation (the "Redevelopment") and the installation of new manufacturing equipment (the "Equipment"), as further described in the Statement of Benefits (the "Statement of Benefits"), submitted by the Applicant to the Council (the "Project");

**WHEREAS**, the Applicant has requested real property tax deductions for ten years with respect to the Redevelopment and personal property tax deductions with respect to the equipment;

**WHEREAS**, the Council has considered the following factors under IC 6-1.1-12.1-17 in connection with the Project: (i) the total amount of the Applicant's investment in real and personal property; (ii) the number of new full-time equivalent jobs to be created as a result of the Project; (iii) the average wage of the new employees resulting from the Project compared to the state minimum wage; and (iv) the infrastructure requirements for the Applicant's investment under the Project (collectively, the "Deduction Schedule Factors"); and

**WHEREAS**, the Council has reviewed the Statement of Benefits and hereby finds that the Project as described in the Statement of Benefits will be of public utility and will be to the benefit and welfare of all citizens and taxpayers of the County.

**COMMISSIONERS' MINUTES  
SPECIAL MEETING**

**MAY 21, 2021**

**PRESENT: ALL**

NOW, THEREFORE, BE IT RESOLVED, by the County Council of White County, Indiana as follows:

Section 1. The Council hereby finds that (i) the Area is within the County and (ii) the Area has become undesirable for, or impossible of, normal development and occupancy because of a lack of development, cessation of growth, deterioration of improvements or character of occupancy, age, obsolescence, substandard buildings, or other factors which have impaired values and prevented a normal development of property and use of property.

Section 2. The Area is hereby declared to be an "economic revitalization area" pursuant to IC 6-1.1-12.1. The period for real property tax deductions under IC 6-1.1-12.1-3 for redevelopment or rehabilitation in the Area shall be ten (10) years, and the period for personal property tax deductions under IC 6-1.1-12.1-4.5 for new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment in the Area shall be ten (10) years.

Section 3. Based on the information in the Statement of Benefits describing the Project, the Council makes the following findings:

- (a) The estimate of the value of the Redevelopment is reasonable for redevelopment of that type.
- (b) The estimate of the number of individuals who will be employed or whose employment will be retained can be reasonably expected to result from the Redevelopment.
- (c) The estimate of the annual salaries of those individuals who will be employed or whose employment will be retained can be reasonably expected to result from the Redevelopment.
- (d) The other benefits about which information was requested are benefits that can be reasonably expected to result from the Redevelopment.
- (e) The totality of benefits is sufficient to justify the granting of real property tax deductions to the Applicant pursuant to IC 6-1.1-12-3.

Section 4. Based on the information in the Statement of Benefits and the foregoing findings, the Council, pursuant to IC 6-1.1-12.1-3, hereby approves and allows real property tax deductions for the Redevelopment by the Applicant with respect to the Project. Based on the Statement of Benefits, the foregoing findings, and the Deduction Schedule Factors, the Council hereby establishes, pursuant to IC 6-1.1-12.1-17, that such real property deductions shall be provided in accordance with the following schedule:

YEAR OF DEDUCTION	AMOUNT OF DEDUCTION
1 <sup>st</sup>	100%
2 <sup>nd</sup>	90%
3 <sup>rd</sup>	80%
4 <sup>th</sup>	70%
5 <sup>th</sup>	60%
6 <sup>th</sup>	50%
7 <sup>th</sup>	40%
8 <sup>th</sup>	30%
9 <sup>th</sup>	20%
10 <sup>th</sup>	10%

Section 5. Based on the information in the Statement of Benefits describing the Project, the Council makes the following findings:

- (a) The estimate of the cost of the Equipment is reasonable for equipment of that type.
- (b) The estimate of the number of individuals who will be employed or whose employment will be retained can be reasonably expected to result from the installation of the Equipment.
- (c) The estimate of the annual salaries of those individuals who will be employed or whose employment will be retained can be reasonably expected to result from the installation of the Equipment.

**COMMISSIONERS' MINUTES  
SPECIAL MEETING**

**MAY 21, 2021**

**PRESENT: ALL**

(d) The other benefits about which information was requested are benefits that can be reasonably expected to result from the proposed installation of the Equipment.

(e) The totality of benefits is sufficient to justify the granting of personal property tax deductions to the Applicant pursuant to IC 6-1.1-12-4.5.

Section 6. Based on the information in the Statement of Benefits and the foregoing findings, the Council, pursuant to IC 6-1.1-12.1-4.5, hereby approves and allows personal property tax deductions for the Equipment by the Applicant with respect to the Project. Based on the Statement of Benefits, the foregoing findings, and the Deduction Schedule Factors, the Council hereby establishes, pursuant to IC 6-1.1-12.1-17, that such personal property deductions shall be provided in accordance with the following schedule:

YEAR OF DEDUCTION	AMOUNT OF DEDUCTION
1 <sup>st</sup>	100%
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7 <sup>th</sup>	40%
8 <sup>th</sup>	30%
9 <sup>th</sup>	20%
10 <sup>th</sup>	10%

Section 7. Notwithstanding anything contained herein to the contrary, the granting of the tax deductions described herein is conditioned on and subject to the terms set forth in the Agreement for Economic Development, between the Applicant and the County (the "Economic Development Agreement"). The Council hereby finds that the execution and delivery of the Economic Development Agreement are in the best interests of the County and its citizens. The President of the Council is authorized and directed to execute the Economic Development Agreement, in the name and on behalf of the County, and the Auditor of the County is hereby authorized and directed to attest the execution of such agreement, with such changes and modifications as such persons deem necessary or appropriate to effectuate this Resolution, said persons' execution thereof to be conclusive evidence of the approval of such changes.

Section 8. Pursuant to IC 6-1.1-12.1-2.5, there shall be published notice (the "Notice") of the adoption and substance of this Resolution in accordance with IC 5-3-1, which Notice shall name a date for the public hearing on this matter (the "Public Hearing") and that at the conclusion of the Public Hearing, the Council may take final action on the proposed designations, and a copy of this Resolution shall be filed with and shall be available for inspection in the office of the County Assessor.

Section 9. Pursuant to IC 6-1.1-12.1-2.5, the County Auditor of the County (the "Auditor") shall file a copy of the Notice and the Statement of Benefits with each taxing unit that has authority to levy property taxes in the geographic area where the Area is located. Such information shall be filed with the officers of the taxing unit who are authorized to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 at least ten (10) days prior to the date of the Public Hearing.

Section 10. Pursuant to IC 6-1.1-12.1-2.5, the Auditor shall file a copy of this resolution with the County Assessor.

Council President Kramer asked if there are any questions or comments on the proposed declaratory resolution for the designation of an Economic Revitalization Area on application of Indiana Crossroads Wind Farm. No comment.

- Councilman Anderson made a motion to approve Resolution No. 2021-05-21-02, declaratory resolution for the designation of an Economic Revitalization Area on application of Indiana Crossroads Wind Farm, LLC, seconded by Councilman Carter. **Vote: Unanimous**

**MAY 21, 2021**

**COMMISSIONERS' MINUTES  
SPECIAL MEETING**

**PRESENT: ALL**

**RESOLUTION NO. 2021-05-21-02  
COUNTY COUNCIL OF WHITE COUNTY, INDIANA  
DECLARATORY RESOLUTION FOR THE DESIGNATION  
OF AN ECONOMIC REVITALIZATION AREA ON  
APPLICATION OF INDIANA CROSSROADS WIND FARM, LLC**

WHEREAS, White County, Indiana (the "County") has been requested by Indiana Crossroads Wind Farm LLC (the "Applicant") to find pursuant to IC 6-1.1-12.1-2 that an area (the "Area") is an economic revitalization area;

WHEREAS, the County Council of the County (the "Council") has prepared a simplified description of the Area or maps and plats that identify the Area, attached as Exhibit A;

WHEREAS, the Area is located within the jurisdiction of the Council for the purposes set forth in IC 6-1.1-12.1-2;

WHEREAS, the Applicant intends to construct proposed solar farm project in the Area, which will include real property redevelopment or rehabilitation (the "Redevelopment") and the installation of new manufacturing equipment (the "Equipment"), as further described in the Statement of Benefits (the "Statement of Benefits"), submitted by the Applicant to the Council (the "Project");

WHEREAS, the Applicant has requested real property tax deductions for ten years with respect to the Redevelopment and personal property tax deductions with respect to the Equipment;

WHEREAS, the Council has considered the following factors under IC 6-1.1-12.1-17 in connection with the Project: (i) the total amount of the Applicant's investment in real and personal property; (ii) the number of new full-time equivalent jobs to be created as a result of the Project; (iii) the average wage of the new employees resulting from the Project compared to the state minimum wage; and (iv) the infrastructure requirements for the Applicant's investment under the Project (collectively, the "Deduction Schedule Factors"); and

WHEREAS, the Council has reviewed the Statement of Benefits and hereby finds that the Project as described in the Statement of Benefits will be of public utility and will be to the benefit and welfare of all citizens and taxpayers of the County.

NOW, THEREFORE, BE IT RESOLVED, by the County Council of White County, Indiana as follows:

Section 1. The Council hereby finds that (i) the Area is within the County and (ii) the Area has become undesirable for, or impossible of, normal development and occupancy because of a lack of development, cessation of growth, deterioration of improvements or character of occupancy, age, obsolescence, substandard buildings, or other factors which have impaired values and prevented a normal development of property and use of property.

Section 2. The Area is hereby declared to be an "economic revitalization area" pursuant to IC 6-1.1-12.1. The period for real property tax deductions under IC 6-1.1-12.1-3 for redevelopment or rehabilitation in the Area shall be ten (10) years, and the period for personal property tax deductions under IC 6-1.1-12.1-4.5 for new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment in the Area shall be ten (10) years.

Section 3. Based on the information in the Statement of Benefits describing the Project, the Council makes the following findings:

- (a) The estimate of the value of the Redevelopment is reasonable for redevelopment of that type.
- (b) The estimate of the number of individuals who will be employed or whose employment will be retained can be reasonably expected to result from the Redevelopment.
- (c) The estimate of the annual salaries of those individuals who will be employed or whose employment will be retained can be reasonably expected to result from the Redevelopment.
- (d) The other benefits about which information was requested are benefits that can be reasonably expected to result from the Redevelopment.
- (f) The totality of benefits is sufficient to justify the granting of real property tax deductions to the Applicant pursuant to IC 6-1.1-12-3.

**COMMISSIONERS' MINUTES  
SPECIAL MEETING**

**MAY 21, 2021**

**PRESENT: ALL**

Section 4. Based on the information in the Statement of Benefits and the foregoing findings, the Council, pursuant to IC 6-1.1-12.1-3, hereby approves and allows real property tax deductions for the Redevelopment by the Applicant with respect to the Project. Based on the Statement of Benefits, the foregoing findings, and the Deduction Schedule Factors, the Council hereby establishes, pursuant to IC 6-1.1-12.1-17, that such real property deductions shall be provided in accordance with the following schedule:

YEAR OF DEDUCTION	AMOUNT OF DEDUCTION
1 <sup>st</sup>	100%
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3 <sup>rd</sup>	80%
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7 <sup>th</sup>	40%
8 <sup>th</sup>	30%
9 <sup>th</sup>	20%
10 <sup>th</sup>	10%

Section 5. Based on the information in the Statement of Benefits describing the Project, the Council makes the following findings:

- (a) The estimate of the cost of the Equipment is reasonable for equipment of that type.
- (b) The estimate of the number of individuals who will be employed or whose employment will be retained can be reasonably expected to result from the installation of the Equipment.
- (c) The estimate of the annual salaries of those individuals who will be employed or whose employment will be retained can be reasonably expected to result from the installation of the Equipment.
- (d) The other benefits about which information was requested are benefits that can be reasonably expected to result from the proposed installation of the Equipment.
- (e) The totality of benefits is sufficient to justify the granting of personal property tax deductions to the Applicant pursuant to IC 6-1.1-12-4.5.

Section 6. Based on the information in the Statement of Benefits and the foregoing findings, the Council, pursuant to IC 6-1.1-12.1-4.5, hereby approves and allows personal property tax deductions for the Equipment by the Applicant with respect to the Project. Based on the Statement of Benefits, the foregoing findings, and the Deduction Schedule Factors, the Council hereby establishes, pursuant to IC 6-1.1-12.1-17, that such personal property deductions shall be provided in accordance with the following schedule:

YEAR OF DEDUCTION	AMOUNT OF DEDUCTION
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8 <sup>th</sup>	30%
9 <sup>th</sup>	20%
10 <sup>th</sup>	10%

Section 7. Notwithstanding anything contained herein to the contrary, the granting of the tax deductions described herein is conditioned on and subject to the terms set forth in the Economic Development Agreement, between the Applicant and the County.

Section 8. Pursuant to IC 6-1.1-12.1-2.5, there shall be published notice (the "Notice") of the adoption and substance of this Resolution in accordance with IC 5-3-1, which Notice shall name a date for the public hearing on this matter (the "Public Hearing") and that at the conclusion of the Public Hearing, the Council may take final action on the proposed

**COMMISSIONERS' MINUTES  
SPECIAL MEETING**

**MAY 21, 2021**

**PRESENT: ALL**

designations, and a copy of this Resolution shall be filed with and shall be available for inspection in the office of the County Assessor.

Section 9. Pursuant to IC 6-1.1-12.1-2.5, the County Auditor of the County (the "Auditor") shall file a copy of the Notice and the Statement of Benefits with each taxing unit that has authority to levy property taxes in the geographic area where the Area is located. Such information shall be filed with the officers of the taxing unit who are authorized to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 at least ten (10) days prior to the date of the Public Hearing.

Section 10. Pursuant to IC 6-1.1-12.1-2.5, the Auditor shall file a copy of this resolution with the County Assessor.

There being no further business to come before the board, their meeting adjourned.

\_\_\_\_\_  
David Diener, President

\_\_\_\_\_  
Steve Burton, Vice President

\_\_\_\_\_  
James B. Davis, Member

ATTEST: \_\_\_\_\_  
Gayle Rogers, Auditor