

**THE STATE OF INDIANA PUBLIC EMPLOYEE
DEFERRED COMPENSATION PLAN**

**RESOLUTION AND
ADOPTION AGREEMENT**

Dubois County

[Participating Employer]

ADMINISTRATOR

Auditor of the State of Indiana
240 State House
Indianapolis, Indiana 46204

RESOLUTION

WHEREAS, the COUNTY of DUBOIS, Indiana, (hereinafter referred to as the "Participating Employer") has determined that in the interest of attracting and retaining qualified employees, it wishes to offer a deferred compensation plan;

WHEREAS, the Participating Employer has also determined that it wishes to encourage employees' saving for retirement by offering salary reduction contributions;

WHEREAS, the Participating Employer has reviewed the State of Indiana Public Employee Deferred Compensation Plan ("Plan");

WHEREAS, the Participating Employer wishes to participate in the Plan to provide certain benefits to its employees, reduce overall administrative costs, and afford attractive investment opportunities;

WHEREAS, the Participating Employer is an Employer as defined in the Plan;

WHEREAS, the Board of Commissioners ("Governing Body") is authorized by law, IC 5-10-1.1-7, to adopt this resolution approving the Adoption Agreement on behalf of the Participating Employer;

Therefore, the Governing Body of the Participating Employer hereby resolves:

Section 1. The Participating Employer adopts the Plan and the Trust Agreement ("Trust") for the Plan for its Employees.

Section 2. The Participating Employer acknowledges that the Deferred Compensation Committee ("Trustees") are only responsible for the Plan and have no responsibility for other employee benefit plans maintained by the Participating Employer.

Section 3. The Participating Employer hereby adopts the terms of the Adoption Agreement, which is attached hereto and made a part of this resolution. The Adoption Agreement sets forth the Employees to be covered by the Plan, the benefits to be provided by the Participating Employer under the Plan, and any conditions imposed by the Participating Employer with respect to, but not inconsistent with, the Plan. The Participating Employer reserves the right to amend its elections under the Adoption Agreement, so long as the amendment is not inconsistent with the Plan or the Internal Revenue Code or other applicable law and is approved by the Trustees of the Plan.

Section 4.

- (a) (a) The Participating Employer shall abide by the terms of the Plan and the Trust, including amendments to the Plan and the Trust made by the Trustees of the Plan, all investment, administrative, and other service agreements of the Plan and the Trust, and all applicable provisions of the Internal Revenue Code and other applicable law.
- (b) (b) The Participating Employer accepts the administrative services to be provided by the Administrator of the Plan and any services provided by a Service Manager as delegated by the Administrator or Trustees. The Participating Employer acknowledges that fees will be imposed with respect to the services provided and that such fees will be charged to the Participants' accounts, and not to the Participating Employer.

Section 5.

(a) The Participating Employer may terminate its participation in the Plan, if it takes the following actions:

- (i) (i) A resolution must be adopted terminating its participation in the Plan.
- (ii) (ii) The resolution must specify when the participation in the Plan shall end.

The Trustees shall determine whether the resolution complies with the Plan, and all applicable federal and state laws, shall determine an appropriate effective date, and shall provide appropriate forms to terminate ongoing participation. However, distributions under the Plan of existing accounts to Participants will be made in accordance with the Plan.

(b) The Participating Employer acknowledges that the Plan contains provisions for involuntary Plan termination.

Section 6. The Participating Employer acknowledges that all assets held in connection with the Plan, including all contributions to the Plan, all property and rights acquired or purchased with such amounts and all income attributable to such amounts, property or rights shall be held in trust for the exclusive benefit of Participants and their Beneficiaries under the Plan. No part of the assets and income of the Plan shall be used for, or diverted to, purposes other than for the exclusive benefit of Participants and their Beneficiaries and for defraying reasonable expenses of the Plan. All amounts of compensation deferred pursuant to the Plan, all property and rights acquired or purchased with such amounts and all income attributable to such amounts, property or rights held as part of the Plan, shall be transferred to the Trustees to be held, managed, invested and distributed as part of the Trust Fund in accordance with the provisions of the Plan. All contributions to the Plan must be transferred by the Participating Employer to the Trust Fund. All benefits under the Plan shall be distributed solely from the Trust Fund pursuant to the Plan.

Section 7. This resolution and the Adoption Agreement shall be submitted to the Trustees for their approval. The Trustees shall determine whether the resolution complies with the Plan, and, if it does, shall provide appropriate forms to the Participating Employer to implement participation in the Plan. The Trustees may refuse to approve an Adoption Agreement by an Employer that does not have state statutory authority to participate in the Plan. The Governing Body hereby acknowledges that it is responsible to assure that this resolution and the Adoption Agreement are adopted and executed in accordance with the requirements of applicable law.

Adopted by the Governing Body on OCTOBER 6, 2014, in accordance with applicable law.

By: Lawrence M. Vollmer
Signature

Lawrence M. Vollmer
Dubois County Commissioner
Name and Title

Attest: Kathleen R. Hoff

Date: 10-7-14

[Governing Body should assure that applicable law is followed in the adoption and execution of this resolution.]

RESOLUTION 204-01

A RESOLUTION ESTABLISHING THE INTENT TO CONDUCT A COMMISSIONERS' SALE TO SELL TAX SALE CERTIFICATES FOR PROPERTIES THAT ARE SEVERELY DELINQUENT IN PAYMENT OF PROPERTY TAXES.

WHEREAS, there are several properties in Dubois County that are severely delinquent in the payment of property taxes, having been offered for tax sales and which received no bids equal to or in excess of minimum sale price. The parcel numbers of those properties being attached to this resolution as "Exhibit A", and

WHEREAS, there is an assessed value associated with these properties for taxation purposes, but no taxes are being collected, therefore causing a lower than expected tax distribution to those taxing units and taxing districts within which the properties are located, and

WHEREAS, the Dubois County Commissioners desire to have these properties back on the tax rolls with taxes being collected, and

WHEREAS, IC 6-1.1-24-6, *et seq.* allows for the County Commissioners to acquire a lien on those delinquent properties and receive issuance of the tax sale certificates for those properties, without taking title to the properties, therefore limiting the liability and cost normally associated with taking title,

NOW, THEREFORE, BE IT RESOLVED by the Dubois County Board of Commissioners that the County Executive shall acquire liens and receive tax sale certificates of the properties listed on Exhibit A that are severely delinquent and sell said certificates at a properly advertised Commissioner Tax Certificate sale.

Adopted this 6 day of October 2014.

By: Randall L. Fleck

Its: Randall L. Fleck

By: Doug M. Uebelhor

Its: Doug M. Uebelhor

By: Lawrence M. Vellmer

Its: Lawrence M. Vellmer

ATTEST: Kathy Hopf By Brooke Greenwell
Kathy Hopf, Dubois County Auditor Deputy Auditor

2014 TAX SALE CERTIFICATES HELD BY THE DUBOIS COUNTY COMMISSIONERS

Exhibit A

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Page 1 of 1

State ID	Property ID	Owner	Address	Assessed Value	Market Value	Redemption Fee
191400007	19-06-23-404-212.000-002	Christina Trust A Division Of Wilmington Savings Fund	018-25910-00 SE COR 23-1- S 9.41A	\$1,834.88	60.00	
191400012	19-06-35-202-112.000-002	Moah L Hollingsworth And Amy Crawford	018-10020-00 HELLEN KREMER SUE LOT 16	\$454.40		
191400019	19-13-03-201-337.000-004	Daryl Taylor	003-04140-00 OAK FOREST ADD LOT 63	\$156.86	60.00	
191400046	19-01-34-401-122.000-006	Larry Phillips	004-04670-00 CUZCO LOT 28 19-01-34-401-122.000- 006 and 19-01-34-401- 123.000-006 are to be sold and redeemed together.	\$213.10	60.00	
191400047	19-01-34-401-123.000-006	Larry Phillips	004-04671-00 CUZCO LOT 29 19-01-34-401-122.000- 006 and 19-01-34-401- 123.000-006 are to be sold and redeemed together.	\$223.08	60.00	
191400069	19-07-12-204-122.000-012	Teresa And Ezra Michels	020-04470-00 DUBOIS LOT 107 41	\$207.79	60.00	
191400083	19-09-25-204-301.000-015	Ronald C And Karen A Ellis	013-01435-10 BORDENS 1ST ADD PT LOT 44 VACATED E 1ST ST	\$5,799.38	60.00	
191400106	19-11-34-403-520.000-020	Deborah Jean And Candie Renee Decker	017-05520-00 JOHN R MITCHELL ADD PT LOT 4	\$233.22	60.00	
191400114	19-14-03-104-209.000-020	Keith E Markle	017-10030-00 PT SE NE 3-3- S 47A	\$4,775.03	2500.00	

Resolution No. 2014-_____

RESOLUTION OPPOSING THE EXPANSION OF
FEDERAL CONTROL UNDER THE CLEAN WATER ACT

WHEREAS, the Environmental Protection Agency (EPA), and the U.S. Army Corps of Engineers (Corps), and other agencies in the Federal Government ("Regulatory Bodies") have invited public comment on a proposed rule ("Rule") defining the scope of waters protected under the Clean Water Act (CWA), in light of the U.S. Supreme Court cases in *U.S. v. Riverside Bayview*, *Rapanos v. United States*, and *Solid Waste Agency of Northern Cook County v. U.S. Army Corps of Engineers (SWANCC)*, and *Rapanos v. United States (Rapanos)*.

WHEREAS, the Dubois County Board of Commissioners (the "Commissioners") agrees with the general purpose of the CWA to the degree that it was established to maintain the integrity of the nation's water by preventing pollution and other hazards, but disagrees with the proposed changes to the CWA that would make it significantly more onerous to administer in Dubois County, without achieving marginal benefit to citizens.

NOW, THEREFORE, BE IT RESOLVED that the Commissioners hereby oppose the present wording of the Rule and submit the following comments:

1. The Rule greatly expands the jurisdiction of the Federal Government and Regulatory Bodies to include the traditional waters of the U.S. along with their tributaries. Tributaries are now defined to include, man-altered and man-made water bodies, including ditches, and base on the Rule, anything with flow will be considered a tributary with no examination of frequency or duration of flow. The Rule also claims jurisdiction over waters neighboring or adjacent to navigable water and their tributaries. This authority includes any water in the floodplain (which is undefined and potentially unlimited) or riparian areas. If there is any other water left that is not otherwise considered a tributary or adjacent/neighboring water, Regulatory Bodies can aggregate "other waters" within a "single landscape unit" to find a significant nexus. The reach of the Regulatory Bodies to this end appears to have no limit in scope.
2. The expanded jurisdiction will include roadside ditches that are currently maintained by the Dubois County Highway Department ("County Highway"). The inclusion of roadside ditches into the rule will increase costs, create delays, and require permitting efforts for many of the routine maintenance activities performed by the County Highway. These routine activities include tasks such as maintenance of bridges, replacement of roadway drainage pipes, installation of new driveways, maintenance of roadside ditches, and maintenance of subsurface roadway drainage tiles. These changes will significantly affect the timeliness of future projects.
3. The proposed rule change, if adopted, will require permits that in the past only applied to navigable waters. Under the Rule, these permits would also apply to work on ditches (any feature with a defined bed and bank and ordinary high water mark), small ponds and even depressions in fields and pastures. The increase regulations on private property owners, home

builders, potential developers, farmers, and county municipalities will delay projects and increase costs.

4. The Federal Government and Regulatory Bodies should only involve itself in such issues if there is a significant link between economic developments materially and negatively impacting interstate clean water, and the line specified in any future rule should be clearly defined for local government to be able to easily follow such rule.

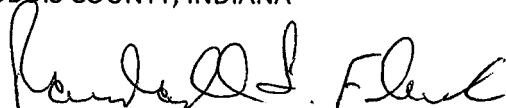
BE IT FURTHER RESOLVED that the Commissioners hereby oppose the wording of the Rule that would amend and broaden the definition of "Waters of the United States" because of the reasons specified herein, and the Commissioners suggest a narrowing of the authority and jurisdiction held by Regulatory Bodies.

BE IT FURTHER RESOLVED that the Dubois County Board of Commissioners considers the Rule a prime example of regulatory overreach by the Federal Government and Regulatory Bodies and urges the Regulatory Bodies to withdraw the Rule and maintain the current language and requirements of the CWA for the foreseeable future, and at least the next sixty (60) months.

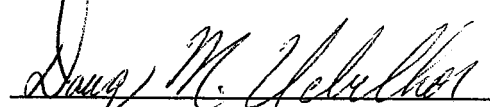
BE IT FURTHER RESOLVED that the Auditor of Dubois County shall hereby submit a certified copy of this resolution as directed in the Rule and submit a certified copy to Governor Michael Pence, U.S. Senators Daniel Coats and Joe Donnelly, and Congressman Larry Bucshon.

Passed and adopted by the Board of Commissioners of Dubois County, Indiana this 3rd day of November 2014.

BOARD OF COMMISSIONERS
DUBOIS COUNTY, INDIANA



Randall L. Fleck

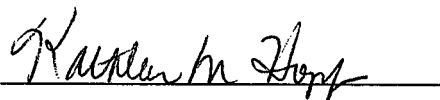


Doug M. Uebelhoer



Lawrence M. Vollmer

ATTEST:



Kathleen M. Hopf, Dubois County Auditor

RESOLUTION NO. 2014-04
RESOLUTION OF THE DUBOIS COUNTY COUNCIL DESIGNATING A
PORTION OF DUBOIS COUNTY, INDIANA, AS AN ECONOMIC
REVITALIZATION AREA

WHEREAS, the County Council of "Dubois County, Indiana ("County") has determined that certain real property consisting of a portion of the real property located in Jackson Township of Dubois County and set forth in the map and simplified description of the boundaries attached hereto as Exhibit A ("Real Estate") should be designated an economic revitalization area under and pursuant to IC 6-1.1-12.1-1 et seq. ("Act");

WHEREAS, the Council hereby finds that the Real Estate is an area which would become undesirable for, or impossible of, normal development and occupancy because of a lack of development, public access and visibility, and other factors which have impaired values or prevented a normal development of property or use of property and that the designation of said area as an economic revitalization area would enhance the opportunity for the creation of new jobs and the protection of the current employment;

WHEREAS, the Council has adopted Ordinance No. 2012-01, establishing a tax abatement schedule pursuant to IC 6-1.1-12.1-1 et. seq., and directing the County Abatement Review Committee ("Committee") to review applications for tax abatement and to make a recommendation to this Council concerning an application for tax abatement; and

WHEREAS, the County has received an application for tax abatement from Temple-Inland, Inc., the Committee has reviewed such application, and has submitted its recommendation concerning the appropriate schedule of tax abatement for the applicant, which recommendation is attached hereto as Exhibit B;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COUNCIL OF DUBOIS COUNTY, INDIANA, THAT:

Section 1. The Real Estate is hereby designated as an economic revitalization area within the meaning of the Act.


Section 2. Notice of the adoption and substance of this resolution and all other disclosures required by IC 6-1.1-12.1-2.5 shall be duly published in accordance with IC 5-3-1, which notice shall state a date for a public hearing on this resolution and that on said date, after hearing objections and remonstrances and considering evidence thereon, this Council will take final action determining whether the qualifications for an economic revitalization area have been met and confirming, modifying and confirming, or rescinding this resolution.

Section 3. A copy of the above-referenced notice and the Statement (as hereinafter defined) shall be filed with the officers of each taxing unit that has authority to levy property taxes in the geographic area which is hereby designated as an economic revitalization area at least ten (10) days prior to the public hearing on this resolution.

Section 4. The Council also directs the presiding officer to prepare, or cause to be prepared, a statement containing substantially the same information as a statement of benefits ("Statement") filed with the designating body before the hearing required under Section 2 of this resolution.

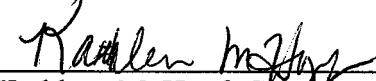
Section 5. This resolution shall be effective from and after passage.

PASSED AND ADOPTED by the County Council of Dubois County, Indiana, this 24th day of November, 2014.



Gregory A. Kendall, President

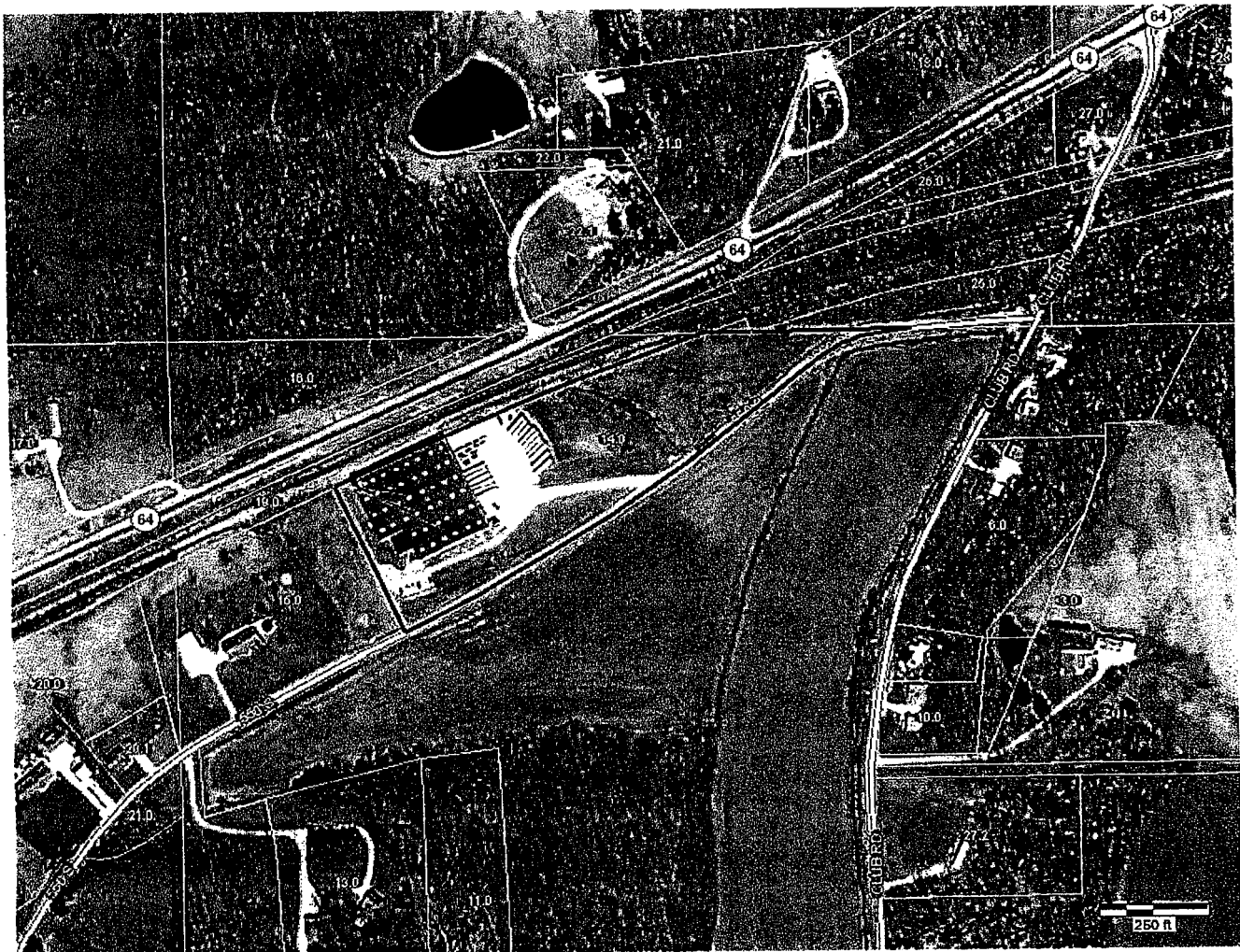
ATTEST:



Kathleen M. Hopf, County Auditor

EXHIBIT A
Map and Simplified Description of Real Estate

Temple-Inland/Inland Paperboard Pkg, a subsidiary of International Paper Company
3565 E. 550 S.
Huntingburg, IN 47542



Property Card:

Owner Name -

Independent Boxmakers Inc.
PO Box 2118
Memphis, TN 38101

Parcel Number -

Real 19-10-34-500-014.000-013
Personal 19-113-00470-00

Legal Description -

008-03210-00 PT NE NW 34-2-4 8.60A PT NW NE 34-2-4 .50A

2013 RP Assessed Value \$593,500 taxes \$5,217.33

2013 PP Assessed Value \$626,860 taxes \$9,822.90

EXHIBIT B

<u>Category</u>	<u>Application</u>	<u>Points</u>
New Investment in equipment	\$1,229,000	28
New Employment	No new employment	0
New Employment Wage Level	N/A	0
Infrastructure in Place		5
Years of Operation in County	9+	5
Targeted Business Bonus Points		5
Utilizes Green Technology		2
Use of Existing Vacant Structure		0
Offers Employer Sponsored Health & Wellness Benefits		2
Offers Employer Sponsored Retirement Plan		2
Community Involvement		1
Use of Local Suppliers & Contractors In Project		1
Offers Mentoring/Internship Program		0
TOTAL POINTS:		51

Based on the point score, the applicant would be eligible for tax abatement on the following schedule:

Year 1-3	100%
Year 4	75%
Year 5	50%
Year 6	25%

RESOLUTION NO. 2014- 05
RESOLUTION OF THE COUNTY COUNCIL OF DUBOIS
COUNTY CONFIRMING THE DESIGNATION OF A
PORTION OF JACKSON TOWNSHIP OF DUBOIS COUNTY
AS AN ECONOMIC REVITALIZATION AREA AND
APPROVING A STATEMENT OF BENEFITS

WHEREAS, the County Council of Dubois County, Indiana ("Council"), Indiana ("County"), did on the 24th day of November, 2014, adopt a resolution designating certain real property ("Declaratory Resolution") located in Jackson Township of Dubois County, Indiana and set forth in the Declaratory Resolution as an economic revitalization area under and pursuant to IC 6-1.1-12.1 ("ERA"); and

WHEREAS, as directed in the Declaratory Resolution, notice of the adoption of the Declaratory Resolution and all other disclosures required by IC 6-1.1-12.1-2.5 have been duly published in accordance with IC 5-3-1; and

WHEREAS, as appears in the records of this Council, no remonstrances or objections have been received, and the Council shall now consider the Declaratory Resolution and hear evidence thereon;

WHEREAS, on October 30, 2014, Temple-Inland, Inc., c/o International Paper Company ("Taxpayer") submitted a Statement of Benefits ("SB-1") attached hereto as Exhibit A and Exhibit B and incorporated herein by reference, applying for an assessed value deduction in accordance with IC 6-1.1-12.1-3, and IC 6-1.1-12.1-4.5 in connection with the rehabilitation of certain real property and requesting approval thereof; and

WHEREAS, notice of a public hearing on the ERA and the property tax abatement was published in accordance with IC 5-3-1 and the Act; and

WHEREAS, the Council hereby determines that the deduction under IC 6-1.1-12.1-3 and IC 6-1.1-12.1-4.5 should be allowed based on the following findings:

- (i) The value of the proposed cost of the new manufacturing equipment is reasonable for equipment of this nature;
- (ii) The totality of the benefits provided by the installation of the new manufacturing equipment is sufficient to justify the deduction; and

WHEREAS, the Council hereby determines that use of the alternative deduction schedule authorized under IC 6-1.1-12.1 is appropriate as demonstrated by:

- (i) The total amount of the Taxpayer's investment in real and personal property;
- (ii) The infrastructure requirements for the Taxpayer's investment; and

WHEREAS, the Council hereby finds that the purposes of the Act are served by allowing the deduction provided by IC 6-1.1-12.1-3 and IC 6-1.1-12.1-4.5 in accordance with the alternate schedule attached hereto as Exhibit B;

NOW, THEREFORE, BE IT RESOLVED BY THE DUBOIS COUNTY COUNCIL :

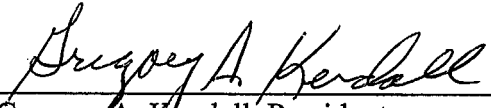
Section 1. The Declaratory Resolution as adopted by this Council on the 24th day of November, 2014, is now and hereby in all things, ratified, approved and confirmed.

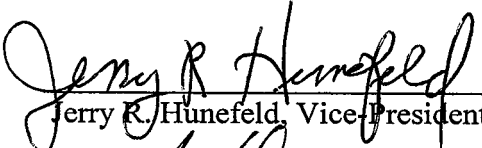
Section 2. The Taxpayer shall be entitled to the deduction provided by IC 6-1.1-12.1-3 and IC 6-1.1-12.1-4.5 in accordance with Exhibit C.

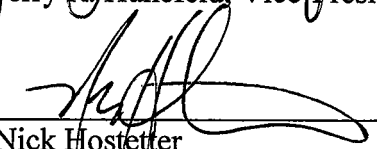
Section 3. The SB-1 and abatement applications submitted by the Taxpayer are hereby approved.


Section 4. This resolution shall be effective from and after passage.

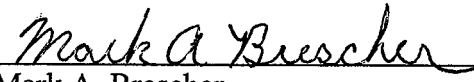
PASSED AND ADOPTED by the County Council of Dubois County, Indiana, this 29th day of December, 2014.

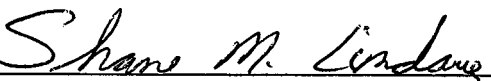

 Gregory A. Kendall, President

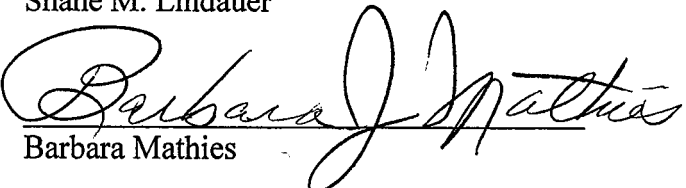

 Jerry R. Hunefeld, Vice President


 Nick Hostetter


 Martha A. Wehr


 Mark A. Brescher


 Shane M. Lindauer


 Barbara Mathies


Attest: 
 Kathleen M. Hopf

EXHIBIT A & B

STATEMENT OF BENEFITS (SB-1)

STATEMENT OF BENEFITS
PERSONAL PROPERTY

State Form 51764 (R3 / 12-13)

Prescribed by the Department of Local Government Finance

FORM SB-1 / PP

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.

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** a person installs the new manufacturing equipment and/or research and development equipment, and/or logistical distribution equipment and/or information technology equipment 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 installation of qualifying abatable equipment for which the person desires to claim a deduction.
3. To obtain a deduction, a person must file a certified deduction schedule with the person's personal property return on a certified deduction schedule (Form 103-ERA) with the township assessor of the township where the property is situated or with the county assessor if there is no township assessor for the township. The 103-ERA must be filed between March 1 and May 15 of the assessment year in which new manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment is installed and fully functional, unless a filing extension has been obtained. A person who obtains a filing extension must file the form between March 1 and the extended due date of that year.
4. Property owners whose Statement of Benefits was approved, must submit Form CF-1/PP annually to show compliance with the Statement of Benefits. (IC 6-1.1-12.1-5.6)
5. For a Form SB-1/PP 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/PP 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 Temple-Inland/Inland Paperboard Pkg c/o International Paper Co.					Name of contact person Sheila Rice, CPA, Senior Tax Advisor						
Address of taxpayer (number and street, city, state, and ZIP code) 3565 E. 550 S, Huntingburg, IN 47542							Mailing Address: PO Box 2118, Memphis, TN 38101			Telephone number (901) 419-9000	
SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT											
Name of designating body Dubois County Council							Resolution number (s)				
Location of property 3565 E. 550 S, Huntingburg, IN 47542					County Dubois		DLGF taxing district number 19-013				
Description of manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment. (Use additional sheets if necessary.) This facility is replacing an existing vintage piece of converting equipment with a rebuilt Langston 85" x 191" 2 Color Rotary Die Cutter with a pre-feeder, rebuilt 200" Geo Martin Stackr and a Greenline Load Turning Device.							ESTIMATED				
							START DATE		COMPLETION DATE		
					Manufacturing Equipment		01/01/2015		02/01/2015		
					R & D Equipment						
					Logist Dist Equipment						
IT Equipment											
SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT											
Current number 31		Salaries \$2,052,000		Number retained 31		Salaries \$2,052,000		Number additional 0		Salaries	
SECTION 4 ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT											
NOTE: Pursuant to IC 6-1.1-12.1-5.1 (d) (2) the COST of the property is confidential.		MANUFACTURING EQUIPMENT		R & D EQUIPMENT		LOGIST DIST EQUIPMENT		IT EQUIPMENT			
		COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE		
Current values		2,230,862	669,439								
Plus estimated values of proposed project		1,229,000	491,600								
Less values of any property being replaced		20,000	3,000								
Net estimated values upon completion of project		3,439,862	1,158,039								
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 <i>Steve Loveless</i>							Date signed (month, day, year) 9/30/14				
Printed name of authorized representative Steve Loveless, CMI					Title Director-Property, Sales and Use Tax						

FOR USE OF THE DESIGNATING BODY

We have reviewed our prior actions relating to the designation of this economic revitalization area and find that the applicant meets the general standards adopted in the resolution previously approved by this body. Said resolution, passed under IC 6-1.1-12.1-2.5, provides for the following limitations as authorized under IC 6-1.1-12.1-2.

A. The designated area has been limited to a period of time not to exceed 6 calendar years * (see below). The date this designation expires is 2020.

B. The type of deduction that is allowed in the designated area is limited to:

- | | |
|--|---|
| 1. Installation of new manufacturing equipment; | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| 2. Installation of new research and development equipment; | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 3. Installation of new logistical distribution equipment. | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 4. Installation of new information technology equipment; | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |

C. The amount of deduction applicable to new manufacturing equipment is limited to \$ 1,229,000 cost with an assessed value of \$ 491,600.

D. The amount of deduction applicable to new research and development equipment is limited to \$ _____ cost with an assessed value of \$ _____.

E. The amount of deduction applicable to new logistical distribution equipment is limited to \$ _____ cost with an assessed value of \$ _____.

F. The amount of deduction applicable to new information technology equipment is limited to \$ _____ cost with an assessed value of \$ _____.

G. Other limitations or conditions (specify) _____

H. The deduction for new manufacturing equipment and/or new research and development equipment and/or new logistical distribution equipment and/or new information technology equipment installed and first claimed eligible for deduction is allowed for:

- | | | | | | |
|--|---------------------------------|---------------------------------|---------------------------------|----------------------------------|---------------|
| <input checked="" type="checkbox"/> Year 1 | <input type="checkbox"/> Year 2 | <input type="checkbox"/> Year 3 | <input type="checkbox"/> Year 4 | <input type="checkbox"/> Year 5 | (see below *) |
| <input type="checkbox"/> Year 6 | <input type="checkbox"/> Year 7 | <input type="checkbox"/> Year 8 | <input type="checkbox"/> Year 9 | <input type="checkbox"/> Year 10 | |

I. 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.

Also we have 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 by: (signature and title of authorized member of designating body) <u>Gregory A. Kendall</u>	Telephone number <u>(812) 482-6127</u>	Date signed (month, day, year) <u>12/29/14</u>
Printed name of authorized member of designating body <u>Gregory A. Kendall</u>	Name of designating body <u>DUBOIS COUNTY COUNCIL</u>	
Attested by: (signature and title of attester) <u>Kathleen M. Hopf, AUDITOR</u>	Printed name of attester <u>Kathleen M. Hopf</u>	

* 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.

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.

TAX ABATEMENT SCHEDULE

YEAR 1	100%
YEAR 2	100%
YEAR 3	100%
YEAR 4	75%
YEAR 5	50%
YEAR 6	25%

RESOLUTION 2015-01

A RESOLUTION ESTABLISHING THE INTENT TO CONDUCT A COMMISSIONERS' SALE TO SELL TAX SALE CERTIFICATES FOR PROPERTIES THAT ARE SEVERELY DELINQUENT IN PAYMENT OF PROPERTY TAXES.

WHEREAS, there are several properties in Dubois County that are severely delinquent in the payment of property taxes, having been offered for tax sales and which received no bids equal to or in excess of minimum sale price. The parcel numbers of those properties being attached to this resolution as "Exhibit A", and

WHEREAS, there is an assessed value associated with these properties for taxation purposes, but no taxes are being collected, therefore causing a lower than expected tax distribution to those taxing units and taxing districts within which the properties are located, and

WHEREAS, the Dubois County Commissioners desire to have these properties back on the tax rolls with taxes being collected, and

WHEREAS, IC 6-1.1-24-6, *et seq.* allows for the County Commissioners to acquire a lien on those delinquent properties and receive issuance of the tax sale certificates for those properties, without taking title to the properties, therefore limiting the liability and cost normally associated with taking title,

NOW, THEREFORE, BE IT RESOLVED by the Dubois County Board of Commissioners that the County Executive shall acquire liens and receive tax sale certificates of the properties listed on Exhibit A that are severely delinquent and sell said certificates at a properly advertised Commissioner Tax Certificate sale.

Adopted this 16th day of November 2015.

By: [Signature]

Its: RSF

By: [Signature]

Its: [Signature]

By: [Signature]

Its: EP

ATTEST: [Signature]
Dubois County Auditor

2015 TAX SALE CERTIFICATES HELD BY THE DUBOIS COUNTY COMMISSIONERS

Exhibit A

Sale ID	Property ID	Owner Name	Legal Description	Property Location	Minimum Bid at Tax Sale	Minimum Bid Approved by the Commissioners
✓ 191500015	19-06-26-402-604.000-002	Otisburg Management Group Llc	018-01280-00 KUNDECK 2ND ADD PT LOT 18	Newton St	\$206.63	<u>75.00</u>
✓ 191500026	19-13-03-201-303.000-004	Donald R And Diane L Jones	003-03970-00 OAK FOREST ADD LOTS 48 & 49	Persimmon Dr	\$191.27	<u>75.00</u>
✓ 191500027	19-13-03-201-313.000-004	Merl L Schapker	003-05700-00 OAK FOREST ADD LOTS 88-89	Weeping Willow Dr	\$184.63	<u>75.00</u>
✓ 191500028	19-13-03-201-337.000-004	Daryl Taylor	003-04140-00 OAK FOREST ADD LOT 63	Sycamore Dr	\$280.95	<u>75.00</u>
✓ 191500063	19-09-25-204-404.000-015	Karen D Clapp	013-01270-00 BORDENS 1ST ADD LOT 61	101 Ingle St	\$319.44	<u>75.00</u>

Sale ID	Property ID	Owner Name	Legal Description	Property Location	Minimum Bid at Tax Sale	Minimum Bid Approved by the Commissioner
✓ 191500094	19-11-34-303-515-000-020	Angela M Reuteppolier	017/16800-000 ORIG PT	205 N Walnut St INLOT 87	\$9,369.77	5000.00
Total Number of Properties					12	

Proclamation

WHEREAS, Friday, December 11 marks the 199th anniversary of the day President James Madison signed the act admitting Indiana as the 19th state of the Union; and

WHEREAS, the history of our state, our county, our town and its people is valuable to our shared experience, and we recognize and celebrate the growth and greatness of our state and the limitless potential inherent in its future; and

WHEREAS, on this occasion of Indiana's 199th birthday, we celebrate the beginning of the Bicentennial festivities in Indiana, celebrating our history and igniting the future for coming generations of Indiana citizens; and

WHEREAS, our community plans to honor this singular time in Indiana history by honoring our past, setting the course for our future and preparing a path for our youth, and raises a flag for the Bicentennial year to remind all who visit our fair county of our part in this special year;

NOW, THEREFORE, we, the Board of Commissioners for Dubois County do hereby proclaim December 11, 2015 as

INDIANA STATEHOOD DAY AND THE OFFICIAL KICKOFF OF THE BICENTENNIAL

And invite all citizens to duly note this occasion and celebrate the upcoming year.

In Testimony Whereof, we hereto set our hand and cause to be affixed the official seal of office. Proclaimed at the county of Dubois Indiana this 11th day of December, 2015 on the 199th anniversary of Indiana Statehood and in the 239th year of the Independence of the United States of America.

BOARD OF COMMISSIONERS OF DUBOIS COUNTY, INDIANA

Randall J. Fleck
Lance H. Hall
Elmer Branner

ATTEST:

Kathleen McHoy
AUDITOR OF DUBOIS COUNTY

Resolution
2015-1

Whereas, the Dubois County Council adopted the 2016 Budget and inadvertently removed the appropriation for Southern Hills Mental Health services from County General Fund and placed them into the Economic Development Income Tax Fund; and,

Whereas, The Council being unaware of the effects of the Property Tax Levy adjustment to the General Fund if the Mental Health Services are not funded in the County General Commissioners Budget;

Be it Resolved, that the Dubois County Council does hereby transfer the Southern Hills appropriation of \$324,133 from the County Economic Development Income Tax Fund into the County General Fund for the 2016 Budget.

Be it Further Resolved, that the Dubois County Council does hereby transfer the Insurance, Liability/Buildings appropriation of \$200,000 and the State Institutions appropriation of \$124,133 from the Commissioners Budget in the County General Fund into the County Economic Development Income Tax Fund for the 2016 Budget.

This swap of appropriations to the 2016 Budget will ensure the County does not lose the effects of the Levy adjustment for Mental Health Services to the County General Fund.

ADOPTED THIS 14th DAY OF DECEMBER, 2015.

NAY

AYE

Martha A. Wehrs
Gregory A. Kudell
Jenny Hunsaker
JES
Charmian R. Klem

ATTEST:

Kathleen M. Hopf, Auditor

**RESOLUTION ADOPTING
RESTRICTED ADDRESSES POLICY**

WHEREAS, The State of Indiana has imposed statutes requiring all Counties to adopt a policy protecting the identities of certain persons and requiring the creation of a process establishing a process for removal of identity of those individuals requesting removal of identity from County public data based websites.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Commissioners of Dubois County, Indiana, that the following Policy is hereby adopted:

I. Purpose

To establish a policy for Dubois County departments containing a process to comply with requirements of I.C. 36-1-8.5, specifically related to "Covered Persons" and publically accessible property websites.

Scope

This policy applies to all county-provided public property websites.

Indiana Code 36-1-8.5 defines a covered person as:

- (1) a judge;
- (2) a law enforcement officer;
- (3) a victim of domestic violence; and
- (4) a public official.

II. Definitions

A. "Judge":

- (1) a current or former judge of the supreme court, court of appeals, tax court, circuit court, superior court, municipal court, county court, federal court, or small claims court; or,

(2) a current or former magistrate, commissioner, or juvenile referee of a court.

B. "Law Enforcement Officer": an individual who currently is or formerly was:

(1) a police officer (including a correctional police officer), sheriff, constable, marshal, prosecuting attorney, special prosecuting attorney, special deputy prosecuting attorney, the securities commissioner, or the inspector general;

(2) a deputy of any of the persons specified in subdivision (1);

(3) an investigator for a prosecuting attorney or for the inspector general;

(4) a conservation officer;

(5) an enforcement officer of the alcohol and tobacco commission; or,

(6) an enforcement officer of the securities division of the office of the Secretary of State.

C. "Victim of Domestic Violence":

(1) a victim of domestic violence who is certified as a program participant in the address confidentiality program established by the Attorney General under I.C. 5-26.5-2.

D. "Public Official":

(1) an individual who holds or formerly held office at any time during the preceding four (4) years in the executive or legislative branch of the state or federal government or a political subdivision of the state or federal government.

E. "Public Property Database Website": an Internet website that:

- (1) is available to the general public over the Internet;
- (2) does not require registration, subscription, or the creation of a user name and password to search the website; and,
- (3) connects a covered person's home address to the covered person's name, so that a search of the website for the covered person's name discloses the covered person's home address.

F. "Cooperative Agency":

- (1) refers to an agency such as a police department, Prosecutor's office, etc. that will agree to compile and keep lists of covered individuals up to date and accurate.

Additional definitions and clarification can be found by visiting the website for the Indiana General Assembly and searching for Section 36-1-8.5.

III. Duty to Comply

The duty to prevent disclosure of an address as it falls under 36-1-8.5 rests upon the Dubois County Auditor's Office. The process to comply with the code is outlined below.

A. Bulk Requests from Cooperative Agency (See Sec. II.F. above):

- (1) An annual request summary shall be sent by the agency designated administrator via the Dubois County provided electronic form. This list shall include all current covered persons.

(2) The list shall also include those individuals that have moved from their primary residence and are therefore no longer covered by statute.

(3) Individuals that have moved and are still covered according to statute must submit a new request and fee.

B. Requests from individuals for redaction of information:

(1) The process to verify that validity of request is completed.

(a) Auditor's office will verify that submission is valid and requestor is covered according to 36-1-8.5. Necessary agency shall be contacted to verify applicability of request. Victims of domestic violence must submit proof of program participation of Attorney General address confidentiality program.

(2) Process of appeal.

(a) If an application for redaction is denied by the Auditor's office, the applicant may appeal to the Board of Commissioners.

IV. Result of Changes to Applications and Databases

As a result of the requests, the following changes will be made to the appropriate Dubois County Information Systems or to Third-Party Systems from time-to-time managed by Dubois County:

A. GIS: The search results for GIS will reflect the changes made to the WTH Think GIS Database for those records marked as "Confidential". These records will display "Information withheld in accordance with I.C. 36-1-8.5-4" in place of the name information. It is the intention of Dubois County to comply with the intent of the code to not make the property accessible by means of removing the link between name and parcel information.

B. WTH Think GIS Website: Once the option to suppress has been enabled for a specific parcel, it will not be returned in search results or display on the map.

V. Fee Structure

A. Exclusion: Victims of domestic violence per section II.C will be excluded from fees.

B. Initial Request: A fee of \$25.00 per parcel will be assessed for both bulk and individual requests.

C. Additional Requests: A \$25.00 per parcel fee will be assessed for any changes to the title of the parcel or relocation of the covered person.

D. Deposits: All fees collected will be deposited to the County General Fund.

VI. Immunity and Litigation Proceedings (I.C. 36-1-8.5-12)

A unit may not be held liable for failure to timely restrict disclosure of an address under this chapter unless the unit's act or omission constitutes gross negligence or willful or wanton misconduct.

VII. Reversal of Privacy Settings (I.C. 36-1-8.5-9)

The public access of removed information can only be done at the request of the original covered person. Per the Indiana Code, an individual may request reinstatement of their excluded information.

Should any changes to the title of a covered parcel be made, the existing residence will be removed from the list of confidential properties. A new request will need to be made in order to have the parcel covered again.

VIII. Confidentiality (I.C. 36-1-8.5-11)

All requests made to the unit by a covered person are confidential.

IX. Excluded Properties

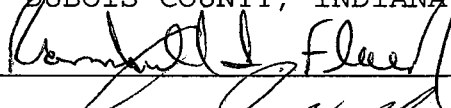

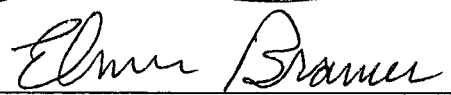
This policy is in effect for requestor's primary residence only, per I.C. 36-1-8.5-7. If the requestor owns or is involved in additional properties that utilize the primary home address as the mailing address, they will be displayed. If the requestor wishes to have those addresses removed as well, the \$25.00 fee will apply to each submission.

X. Amendments

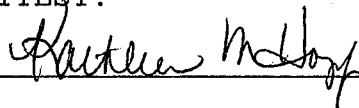
Dubois County reserves the right to amend or revise the contents of this policy as deemed suitable. The revised policy will be available on the County website.

Passed and Adopted this 21st day of December, 2015,
by the Dubois County Board of Commissioners.

BOARD OF COMMISSIONERS
OF DUBOIS COUNTY, INDIANA

 PRESIDENT
 MEMBER
 MEMBER

ATTEST:


AUDITOR OF DUBOIS COUNTY