GREENWOOD COMMON COUNCIL

RESOLUTION NO. 20-24

A RESOLUTION OF THE GREENWOOD COMMON COUNCIL WAIVING NONCOMPLIANCE OF COUNTY LINE PROPERTIES OWNERS ASSOCIATION, INC.; IWP HOLDINGS; J&T PROPERTIES PLUS, LLC; AMB REAL ESTATE; LIT INDUSTRIAL LIMITED PARTNERSHIP; AND GREENWOOD PRACTICE, LLC; REGARDING THEIR FAILURE TO TIMELY FILE THEIR COMPLIANCE WITH STATEMENT OF BENEFITS AND APPLICATIONS FOR DEDUCTIONS

WHEREAS, County Line Properties, LLC submitted an Application for Real Property Tax Abatement ("Application") for certain real property located with the City of Greenwood ("City") on June 27, 2016 that included a completed Statement of Benefits Real Estate Improvements form ("SB-1/RE");

WHEREAS, on July 18, 2016, the Greenwood Common Council adopted Declaratory Resolution No. 16-14 and on August 1, 2016 adopted Confirming Resolution No. 16-16 creating an economic revitalization area and declaring that the real estate described in the attached Exhibit A which is incorporated herein by reference, to be in that economic revitalization area, therefore qualifying the real property improvements for tax abatement for a ten-year period;

WHEREAS, or about August 14, 2019, County Line Properties, LLC sold the eight (8) condominium units and an undivided interest in the common areas to new owners as follows:

Unit A:	J & T Properties, Plus, LLC ("J&T")
Unit B:	AMB Real Estate, LLC ("AMB")
Units C & D:	KCH Investments, LLC ("KCH")
Units E & F:	IWP holdings, LLC ("IWP")
Units G & H:	AMB

(Hereafter the eight (8) condominium units and the common areas depicted on Exhibit A are collectively referred to as "CLP Condominiums");

WHEREAS, County Line Properties, LLC, quitclaimed its interest in CLP Condominiums to the CLP Condominium owners on or about March 20, 2020;

WHEREAS, on March 30, 2020, County Line Properties Owners Association, Inc ("CLPOA"), an entity created for the owners of the CLP Condominiums, submitted the CF-1/RE regarding all eight (8) condominium units and the common areas;

WHEREAS, LIT Industrial Limited Partnership ("LIT") fka COI Greenwood 500, LLC submitted an Application for Real Property Tax Abatement ("Application") for certain real property located with the City of Greenwood ("City") on October 27, 2016 that included a completed Statement of Benefits Real Estate Improvements form ("SB-1/RE");

WHEREAS, on January 4, 2017, the Greenwood Common Council adopted Common Council Resolution No. 17-01 creating an economic revitalization area and declaring that the real estate described in the attached Exhibit B which is incorporated herein by reference, to be in that economic revitalization area, therefore qualifying the real property improvements for tax abatement for a ten-year period;

WHEREAS, Greenwood Practice, LLC ("GP") submitted an Application for Real Property Tax Abatement ("Application") for certain real property located with the City of Greenwood ("City") on August 2, 2017 that included a completed Statement of Benefits Real Estate Improvements form ("SB-1/RE");

WHEREAS, on September 18, 2017, the Greenwood Common Council adopted Common Council Resolution No. 17-28 creating an economic revitalization area and declaring that the real estate described in the attached Exhibit C which is incorporated herein by reference, to be in that economic revitalization area, therefore qualifying the real property improvements for tax abatement for a ten-year period;

WHEREAS, Ind. Code § 6-1.1-12.1-5.6 requires the property owner who receives the tax abatement to provide the County Auditor and the Common Council with information showing the extent to which there has been compliance with the Statement of Benefits ("SB-1") that was approved that must be updated each year in which the deduction is applicable, by annually filing the Compliance with Statement of Benefits form ("CF-1") with the County Auditor and Common Council;

WHEREAS, Ind. Code § 6-1.1-12.1-5(b) requires a property owner to file the Form 322/RE with the County Auditor not later than thirty (30) days after the date the notice of the addition to assessed valuation or new assessment for any year when the notice is not given before April 10 of that year;

WHEREAS, CLPOA, submitted its annual CF-1 timely, however it did not file the required Form 322/RE following the issuance of the County Assessor's Form 11;

WHEREAS, IWP; J&T, AMB and KCH are each required to file a Form 322/RE, each failed to timely file its Form 322/RE for the 2020 pay 2021 assessment following the issuance of the County Assessor's Form 11, with the exception of KCH;

WHEREAS, LIT, successor in interest to COI Greenwood 500, LLC, had timely filed its annual CF-1 with City offices, however staff failed to review and submit to the Council for consideration prior to the May 15 filing deadline for tax year 2020 pay 2021;

WHEREAS, GP in reviewing its files discovered the previous administrator did not file the annual CF-1 and was advised by the County Auditor's office a waiver of non-compliance would be necessary to bring in compliance for tax year 2019 pay 2020 and tax year 2020 pay 2021;

WHEREAS, County Line Properties, LLC and CLP Condominium owners have completed the improvements to the real estate at a cost of $1,757,500 with an assessed valuation of $591,500;

WHEREAS, LIT has completed the improvements at a cost of $15,000,000 with an assessed valuation of $15,042,600;

WHEREAS, GP has completed the improvements at a cost of $2,245,500 with an assessed valuation of $2,245,500;

WHEREAS, pursuant to Ind. Code § 6-1.1-12.1-9.5(b), the designating body may waive a property owner's failure to timely comply with a filing deadline applicable to an application or another document that is required to be filed under Ind. Code § 6-1.1-12.1 (CF-1 and the Form 322/RE) provided the property owner otherwise qualifies for the deduction, the property owner files the required documents, and the designating body adopts the waiver by resolution;

WHEREAS, it has been determined that the failure of CLPOA, IWP, J&T, and AMB to timely file its Forms 322/RE for 2020 pay 2021; LIT to timely file its CF-1 forms for 2020 pay 2021 and GP to timely file its CF-1 forms for 2019 pay 2020 and 2020 pay 2021 was not intentional and that each have otherwise complied with the terms of the tax abatement by constructing real property improvements as contemplated on the Statement of Benefits and that each qualify for the property tax deduction;

WHEREAS, it has been determined that it is in the best interest of the City to waive CLPOA, IWP, J&T, AMB, LIT and GP's failure to timely comply with the Compliance with Statement of Benefit filing requirements of Ind. Code § 6-1.1-12.1-5.6 and to permit the late filing of the CF-1 forms as stated above;

WHEREAS, in accordance with Ind. Code § 6-1.1-12.1-9.5(b), after receiving information from CLPOA, IWP, J&T, AMB, LIT, GP and other interested parties, it is hereby determined that the non-compliance of CLPOA, IWP, J&T and AMB regarding the timely filing of Form 322/RE; LIT regarding the timely filing of a CF-1 form for 2020 pay 2021 and GP regarding the timely filing of a CF-1 form for 2019 pay 2020; 2020 pay 2021 as required by law be waived, and that each entity be permitted to file its required documentation as stated above.

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF GREENWOOD, INDIANA THAT:

Section 1. The Common Council hereby finds that CLPOA, IWP, J&T, AMB, did not timely file Form 322/RE for 2020 pay 2021; LIT did not timely file a CF-1 for 2020 pay 2021 and GP did not timely file a Form 322/RE and CF-1 for 2019 pay 2020; 2020 pay 2021 through no fault of its own, although it did construct real property improvements contemplated by the Statement of Benefits Form ("SB-1") and qualifies for the property tax deductions set forth thereon, and that each entity subsequently filed the proper CF-1 and Forms 322/RE prior to the adoption of this Resolution and the noncompliance with the filing deadline should be, and is hereby waived.

Section 2. The Common Council hereby determines that compliance by CLPOA, IWP, J&T, AMB, LIT, and GP with the requirements of Ind. Code. § 6-1.1-12.1-5.6 regarding the timely filing of a Compliance with Statement of Benefits ("CF-1") form providing information showing the extent to which there has been compliance with the Statement of Benefits approved for 2019 and 2020 should be, and is hereby, waived.

Section 3. The Common Council hereby finds that, CLPOA, IWP, J&T, AMB, and LIT, filed Form CF-1 for 2020 and GP filed Form CF-1 for 2019 and 2020 with the Common Council and the County Auditor. CLPOA, IWP, J&T, AMB, LIT, and GP corrected the noncompliance before the adoption of this Resolution.

Section 4. The Clerk is directed to mail a certified copy of this Resolution to CLPOA, IWP, J&T, AMB, LIT, GP, the Auditor of Johnson County, and the Indiana Department of Local Government Finance.

Section 5. This resolution shall be effective from and after its passage and approval by the Mayor.

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PASSED AND ADOPTED by the Common Council of the City of Greenwood, Indiana, this 16th day of November, 2020.

Michael Campbell, President
Greenwood Common Council

FOR:		AGAINST:
	Linda S. Gibson	
	Ezra J. Hill Not present	
	Michael Williams	
	Ronald Bates	
	J. David Hopper	
	David Lekse	
	Michael Campbell	
	Robert Dine	
	Bradley Pendleton	

ATTEST:

Jeannine Myers, Clerk

The foregoing within and attached Resolution passed by the Common Council of the City of Greenwood, Indiana, on the 16th day of November, 2020, is presented by me this 11th day of December, 2020, at 4:30 O'Clock P.M., to the Mayor of the City of Greenwood, Indiana.

Jeannine Myers, Clerk

The foregoing within and attached Resolution passed by the Common Council of the City of Greenwood, Indiana, on the 16th day of November, 2020, is signed and approved by me this 14th day of December, 2020, at 8:00 O'Clock A.M.

MARK W. MYERS, Mayor of
the City of Greenwood, Indiana