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Luann G. Welmer, Clerk-Treasurer

**CITY COUNCIL MEETING
CITY HALL & VIA WEBEX
TUESDAY, JUNE 20, 2023
6:00 O'CLOCK P.M.**

I. Meeting Called to Order

- A. Opening Prayer
- B. Pledge of Allegiance
- C. Roll Call
- D. Acceptance of Minutes

II. Old Business Requiring Council Action

- A. Second Reading of an Ordinance entitled, "ORDINANCE NO. _____, 2023, AN ORDINANCE ADOPTING AMENDMENTS TO THE CITY OF COLUMBUS, INDIANA SUBDIVISION CONTROL ORDINANCE."
Jeff Bergman

III. New Business Requiring Council Action

- A. Reading of a Resolution entitled, "RESOLUTION NO. _____, 2023, A RESOLUTION APPROVING A DEDUCTION FOR TAX ABATEMENT IN A PREVIOUSLY DESIGNATED ECONOMIC REVITALIZATION AREA PURSUANT TO INDIANA CODE 6-1.1-12.1, ET. SEQ. AND AUTHORIZING THE MAYOR TO EXECUTE THE STATEMENT OF BENEFITS FORM." (ANALYTICAL ENGINEERING, INC) Robin Hilber

IV. Other Business

- A. Standing Committee and Liaison Reports
- B. The next meeting is scheduled for **Wednesday, July 5, 2023, 6:00 p.m.**
- C. Adjournment



Community Development

MEMORANDUM

TO: Members of Common Council
FROM: Robin S. Hilber
RE: Tax Abatement Request – Analytical Engineering, Inc.
DATE: June 13, 2023

The following tax abatement request will be presented to Council at its Tuesday, June 20, 2023 meeting at 6:00 pm:

Analytical Engineering, Inc. is requesting tax abatement on an investment of \$5,500,000 for new manufacturing equipment at their 983 S. Marr Road location as they expand operations. The Council granted them both a real and personal property tax abatement in 2012 when they acquired a then vacant building with an additional personal property tax abatement in 2016 for the acquisition of new equipment. This investment will result in the retention of 47 jobs with 3 new jobs added by December 31, 2025 with an expected average starting wage of \$27.00. This is in a previously designated Economic Revitalization Area.

Should you have any questions regarding this application, please feel free to call me at (812) 376-2522.

Best Regards,

A handwritten signature in black ink that reads 'Robin S. Hilber'.

Robin S. Hilber
Assistant Director of Community Development

Attachments

cc: Mayor Jim Lienhoop
Mary K. Ferdon, Executive Director of Administration and Community Development
Alan Whitted, City Attorney
Jason Hester, President, Greater Columbus Economic Development Corporation



Analytical Engineering, Inc.

May 22, 2023

Ms. Robin Hilber
Community Development Programs Coordinator
City of Columbus
123 Washington Street
Columbus, IN 47201

RE: Tax Abatement for Real and/or Personal Property
983 South Marr Road

Dear Ms. Hilber:

Analytical Engineering, Inc., manufacturer of analytical equipment and engine/energy system prototypes, is planning an expansion of its operations located at 983 S. Marr Road, Columbus, Indiana 47201. Our facility will use existing floor space to accommodate the installation of new manufacturing equipment, and our plans include the investment of \$5,500,000 in new equipment.

As a result of this expansion, 47 jobs will be retained, and 3 jobs will be added by December 31, 2025 with an expected average wage of \$27/hour.

It is our understanding that our property is located in a designated Economic Revitalization Area (ERA). If not, we respectfully request that the City Council designate it as such. With the ERA designation in place, we respectfully request approval of a standard ten-year tax abatement (phase-in) on the net new taxes associated with the purchase of new manufacturing equipment.

Attached hereto are the following: (1) Application for Tax Abatement, (2) Statement of Benefits (SB-1) form(s), and (3) a Map (and/or Aerial) of the project site.

We request that you place this item on Council Agenda at the earliest convenient date. If you have any questions or require additional information, please call Angela May at 812-376-6472.

Sincerely,

Angela May
President

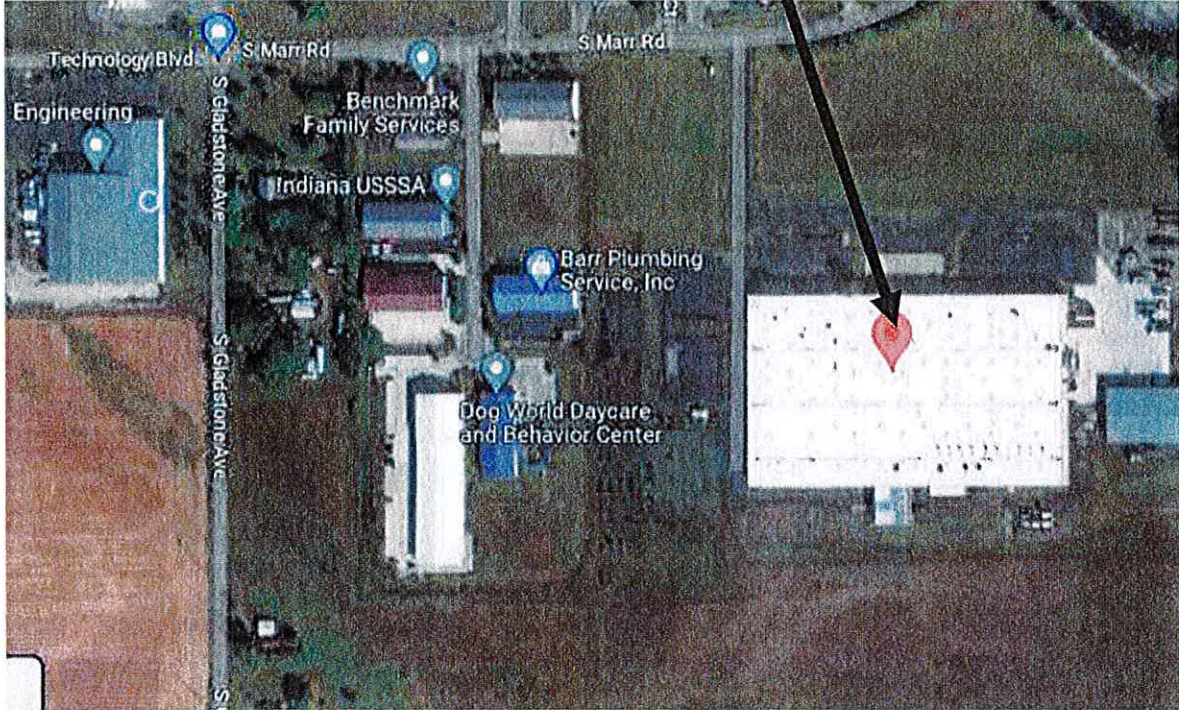
Encs.

cc: Hon. James D. Lienhoop, Mayor
Ms. Mary Ferdon, Executive Director of Administration and Community Development
Mr. Alan Whitted, City Attorney
Mr. Jason Hester, President, Greater Columbus Economic Development Corporation



Analytical Engineering, Inc.

Aerial Map of Proposed Project Site: 983 S. Marr Road.



FOR OFFICE USE ONLY

- Economic Revitalization Area
 Residentially Distressed Area
 Economic Target Area CTP TIF

SECTION A APPLICANT INFORMATION



This application MUST BE submitted along with all required attachments, including the appropriate "Statement of Benefits" Form(s) if requesting a tax phase-in ("abatement"). Please also submit a map and/or aerial of the property depicting where the project or investment will occur.

Company Name:	Analytical Engineering, Inc.	Project Name (if applicable):	Click here to enter text.
Website:	www.aei-tech.com	NAICS 6-Digit Code:	334516
Proposed Site is/will be:	<input type="checkbox"/> HEADQUARTERS <input type="checkbox"/> SINGLE-LOCATION <input checked="" type="checkbox"/> BRANCH/SUBSIDIARY		
If subsidiary or branch, Parent Company & HQ Location:	2555 Technology Blvd. Columbus, IN 47201		
Has the company OR any principal owner or officer filed bankruptcy in the past 10 years? ¹ If YES, please attach an explanation of the circumstances.	<input type="checkbox"/> YES ¹ <input checked="" type="checkbox"/> NO		
Are all taxes current and paid with regard to the project property? ² If NO, please attach an explanation of the circumstances.	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO ²		
Has the company been awarded local abatement or other incentive support in any of the prior years? ³ Which years? <input type="checkbox"/> '09 <input type="checkbox"/> '10 <input type="checkbox"/> '11 <input checked="" type="checkbox"/> '12 <input type="checkbox"/> '13 <input type="checkbox"/> '14 <input type="checkbox"/> '15 <input checked="" type="checkbox"/> '16 <input type="checkbox"/> '17 <input type="checkbox"/> '18 <input type="checkbox"/> '19 <input type="checkbox"/> '20 <input type="checkbox"/> '21	<input type="checkbox"/> YES ³ <input type="checkbox"/> NO		
Local Senior Official Name	Angela May	Title:	CEO
Name of Contact Person (For application and/or compliance follow-up)	Patricia Reutell	Title:	Office Manager
	Email: Angie.may@aei-tech.com	Phone:	812-376-6472

SECTION B LOCATION AND STATUS OF PROPOSED PROJECT

Township (Tax District) <input type="checkbox"/> Columbus/Clay <input type="checkbox"/> Clay <input type="checkbox"/> Flatrock <input type="checkbox"/> Jackson <input checked="" type="checkbox"/> Columbus/Columbus <input type="checkbox"/> Clifford <input type="checkbox"/> German <input type="checkbox"/> Jonesville <input type="checkbox"/> Columbus/Flatrock <input type="checkbox"/> Clifty <input type="checkbox"/> Harrison <input type="checkbox"/> Ohio <input type="checkbox"/> Columbus/German <input type="checkbox"/> Edinburgh <input type="checkbox"/> Hartsville <input type="checkbox"/> Rockcreek <input type="checkbox"/> Columbus/Harrison <input type="checkbox"/> Edinburgh Annex <input type="checkbox"/> Hawcreek <input type="checkbox"/> Sandcreek <input type="checkbox"/> Columbus/Wayne <input type="checkbox"/> Elizabethtown <input type="checkbox"/> Hope <input type="checkbox"/> Wayne	What type of investment are you seeking support for? (Check all that apply) <input checked="" type="checkbox"/> Manufacturing Equipment (SB-1/PP) <input type="checkbox"/> Research & Development Equipment (SB-1/PP) <input type="checkbox"/> Logistical Distribution Equipment (SB-1/PP) <input type="checkbox"/> Information Technology Equipment (SB-1/PP) <input type="checkbox"/> New Building Construction (SB-1/Real) <input type="checkbox"/> Existing Building Improvements/Rehabilitation (SB-1/Real) <input type="checkbox"/> Eligible Vacant Commercial Building (SB-1/VBD) <input type="checkbox"/> Residentially Distressed Area Improvements (SB-1/Real) <input type="checkbox"/> OTHER: Please describe in Section C
Zoning (Current) <input type="checkbox"/> CD <input type="checkbox"/> CN <input type="checkbox"/> CO <input type="checkbox"/> CC <input type="checkbox"/> CR <input type="checkbox"/> AV <input type="checkbox"/> AP <input type="checkbox"/> AG <input checked="" type="checkbox"/> I-2 <input type="checkbox"/> I-3 <input type="checkbox"/> Other: _____	
Project Address:	983 South Marr
Parcel Number:	03-96-32-000-000.200-005
Legal Description:	Commencing at the SW corner of the S1/2 of the NW1/4 of Section 32,
Name & Address of Titled Landowner:	Rock Realty, LLC
Have improvements or construction begun?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Not Applicable
Has any of the proposed equipment been installed? (Personal Property)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Not Applicable
Have you applied for and/or received a State of Indiana offer of incentives?	<input type="checkbox"/> Approved <input type="checkbox"/> In Process <input type="checkbox"/> Not Applying <input checked="" type="checkbox"/> We would like more information about State of Indiana incentives
What factors of obsolescence or which hinder development will your proposed project/investment address? Check all that apply. For ERA requests, see IC 6-1.1-12.1-1	<input type="checkbox"/> Lack of Development/Growth in Area <input checked="" type="checkbox"/> Technological Obsolescence <input checked="" type="checkbox"/> Deterioration of Improvements <input checked="" type="checkbox"/> Economical Obsolescence <input checked="" type="checkbox"/> Age and/or Character of Property <input checked="" type="checkbox"/> Energy Obsolescence <input type="checkbox"/> Substandard/Obsolete Building/Property <input type="checkbox"/> Residentially Distressed <input type="checkbox"/> Other (Please describe in Section C)

SECTION C PROJECT DESCRIPTION

Please include any additional information that you think will be beneficial to the community’s understanding and support of this project. If applicable, please also include a description of any estimated off-site public infrastructure upgrade requirements.

Analytical Engineering, Inc. (AEI) manufactures prototype engines, prototype vehicles, components, engine-related systems, and analytical measurement equipment. In order to retain our existing 47 jobs and add an additional 3 jobs, an investment is required in equipment to ensure that our business can provide the best and most up-to-date technology that is required to manufacture these items.

Over the next 3-4 years, AEI will need to upgrade several existing pieces of equipment and controls in order to support the development needs for engines, new power alternatives (batteries, hydrogen, alternative energy sources, and other potential fuels). Several pieces of equipment are approaching the end of their useful life and will need to be replaced with upgraded capabilities. Items that will be needed include: engine dynamometers, power supplies, battery simulators, air handling, control systems, thermal temperature control systems, process water systems, chillers, emissions equipments, computerized data acquisition and control systems, CNC machining, and fabrication equipment.

SECTION D ESTIMATE OF REAL PROPERTY/BUILDING EXPENSES BY YEAR (IF APPLICABLE)

Current Land AV:	\$0.00	Current Parcel Size (Acres):	#	Current Building AV:	\$0.00	Current Building Size (SF):	#
Calendar Year	Land/Building Purchase Price	Annual Lease Payment		Cost of New Construction or Improvements	Building Size (TOTAL SF)		
20__	\$ 0.00	\$ 0.00		\$ 0.00	#		
20__	\$ 0.00	\$ 0.00		\$ 0.00	#		
20__	\$ 0.00	\$ 0.00		\$ 0.00	#		
TOTAL	\$ 0.00	\$ 0.00		\$ 0.00	#		

VACANT COMMERCIAL BUILDING STATUS (ONLY REQUIRED FOR FORM SB-1/VBD, IF APPLICABLE)

Is the building zoned for either commercial or industrial purposes? <input type="checkbox"/> Yes <input type="checkbox"/> No	Has the building been vacant for at least one year? <input type="checkbox"/> Yes <input type="checkbox"/> No	Evidence Provided (Attach Copies): <input type="checkbox"/> Certificate of Occupancy <input type="checkbox"/> Utility Receipts <input type="checkbox"/> Lease Agreements <input type="checkbox"/> Other
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RESIDENTIALLY DISTRESSED AREA IMPROVEMENT (IF APPLICABLE)

Has the area been designated a Residentially Distressed Area? Yes No

SECTION E ESTIMATE OF PERSONAL PROPERTY / MACHINERY & EQUIPMENT BY YEAR (IF APPLICABLE)

Calendar Year	Equipment Purchases Abatable*	Equipment Purchases Non-Abatable*	TOTAL	* IC 6-1.1-12.1-1 defines the types of equipment purchases that are “abatable” or not. Generally speaking, manufacturing, R&D, logistics, and I.T. equipment that is newly purchased by the applicant (whether new or used) and/or if already owned by the applicant in another state (but not within Indiana) can be considered “new” and therefore “abatable”. Please consult a professional tax advisor for further guidance.
2023	\$ 2,000,000	\$ 0.00	\$ 2,000,000	
2024	\$ 2,000,000	\$ 0.00	\$ 2,000,000	
2025	\$ 1,500,000	\$ 0.00	\$ 1,500,000	
TOTAL	\$ 5,500,000	\$ 0.00	\$ 5,500,000	

As a percent of the total machinery & equipment investment shown above, which depreciation pool(s) will be utilized? (Default is Pool 2)

POOL	POOL 1 (1-4 YEAR LIFE)	POOL 2 (6-8 YEAR LIFE)	POOL 3 (9-12 YEAR LIFE)	POOL 4 (13 YEARS PLUS)	TOTAL (ALL POOLS)
%	#	100	#	#	100%

SECTION F ESTIMATE OF EMPLOYEES AND SALARIES4

EMPLOYMENT & WAGES BY OCCUPATION TYPE

Please provide the below requested detail for current and estimated new jobs and wages. For additional information, descriptions, and average wages for the below-listed occupations in the Columbus, IN MSA, please visit Bureau of Labor Statistics, OES data at http://www.bls.gov/oes/current/oes_18020.htm. For assistance calculating "Blended" wages, please call Greater Columbus EDC at 812-378-7300. **NOTE: Applicant is never required to indicate salaries paid to an individual position**, so if only one job is to be employed under a certain occupation, applicant may add that position to another category or mark "N.D." for the individual wage.

Occupation Code	Current / Existing # Local FTE Jobs	Average Hourly Wage (no fringe or O.T.)	Estimated # New Jobs	Average Hourly Wage (no fringe or O.T.)	Blended Average Hr. Wage (current + new)	Blended Average ANNUAL Wage	BLS Median Hourly May 2020
11-0000 Management Occupations	1	\$ N.D.	#	\$ 0.00	\$ 0.00	\$ 0.00	\$53.94
13-0000 Business and Financial	2	\$ 35.44	#	\$ 0.00	\$ 0.00	\$ 73,715	\$34.76
15-0000 Computer and Math	4	\$ 40.95	#	\$ 0.00	\$ 0.00	\$ 85,176	\$40.33
17-0000 Engineering Occupations	6	\$ 47.76	1	\$ 35.00	\$ 45.94	\$ 95,544	\$37.13
41-0000 Sales and Related	#	\$ 0.00	#	\$ 0.00	\$ 0.00	\$ 0.00	\$12.36
43-0000 Office and Administrative	1	\$ N.D.	#	\$ 0.00	\$ 0.00	\$ 0.00	\$18.19
49-0000 Maintenance and Repair	1	\$ N.D.	#	\$ 0.00	\$ 0.00	\$ 0.00	\$22.56
51-0000 Production/Manufacturing	25	\$ 30.78	2	\$ 23.00	\$ 30.21	\$ 62,827	\$18.00
53-0000 Transport/Material Moving	1	\$ N.D.	#	\$ 0.00	\$ 0.00	\$ 0.00	\$17.05
All Other Jobs (Not Counted Above)	6	\$ 22.37	#	\$ 0.00	\$ 0.00	\$ 46,529	N.A.
TOTALS & BLENDED AVERAGES	47	\$ 30.32	3	\$ 27.00	\$ 30.12	\$62,650	\$19.60

ESTIMATED EMPLOYMENT BY YEAR, PAYROLL, & EDUCATION REQUIREMENT

CALENDAR YEAR	STARTING # F.T.E. JOBS	PLUS NET NEW F.T.E JOBS	TOTAL F.T.E. JOBS	EST. % TEMP/ LEASE	TOTAL EST. PAYROLL	EST. % NEW JOBS TO REQUIRE 2-YR DEGREE	EST. % NEW JOBS TO REQUIRE 4-YR DEGREE
20 23	47	+ 1	= 48	# %	\$ 2,963,989	# %	100 %
20 24	48	+ 1	= 49	# %	\$ 3,036,789	100 %	# %
20 25	49	+ 1	= 50	# %	\$ 3,084,629	100 %	# %
20 26	50	+ #	= #	# %	\$ 3,132,469	# %	# %

Benefits & Other

<input checked="" type="checkbox"/> Health/Medical <input checked="" type="checkbox"/> Dental/Vision <input checked="" type="checkbox"/> Life Ins. <input checked="" type="checkbox"/> 401K/Retirement <input checked="" type="checkbox"/> Tuition Reimbursement <input checked="" type="checkbox"/> Paid Vacation/Sick/Personal <input checked="" type="checkbox"/> Other	Approximate Fringe Value (per hour)?	\$ 9.32
What percent of your workforce resides (or will reside) within the county?		75 %

Job Training

Describe the company's workforce training needs and plans for this location: AEI provides ongoing training to educate technicians and engineers in measurements, emissions, instrumentation, test cells, controls, and various other skills needed for their jobs.	Training Budget:	\$ 50,000
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SECTION G APPLICANT CERTIFICATION

I hereby affirm under the penalties of perjury that the representations in this application are true and complete.

Signature of Authorized Representative <i>Ah K May</i>	Title President	Date 5/22/2023
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DON'T FORGET YOUR ATTACHMENTS!

- Form(s) SB-1
- Cover Letter
- Map or Aerial of Project
- Bankruptcy Explanation (if applicable)
- Additional Information (if applicable or desired by applicant)



**STATEMENT OF BENEFITS
PERSONAL PROPERTY**

State Form 51764 (R5 / 1-21)

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 January 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 January 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 Analytical Engineering, Inc.	Name of contact person Angela May
Address of taxpayer (number and street, city, state, and ZIP code) 2555 Technology Blvd.	Telephone number (812) 376-6472

SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Name of designating body Common Council City of Columbus	Resolution number (s)	
Location of property 983 S Marr Road	County Bartholomew	
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.) engine dynamometers, power supplies, battery simulators, air handling, control systems, thermal temperature control systems, process water systems, chillers, emissions equipments, computerized data acquisition and control systems, CNC machining, and fabrication equipment.	DLGF taxing district number 03005	
	ESTIMATED	
		START DATE COMPLETION DATE
	Manufacturing Equipment	06/30/2023 12/31/2025
	R & D Equipment	
Logist Dist Equipment		
IT Equipment		

SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT

Current Number 47	Salaries 2,963,989	Number Retained 47	Salaries 2,963,989	Number Additional 3	Salaries 168,480
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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	13,304,729	3,991,419						
Plus estimated values of proposed project	5,500,000							
Less values of any property being replaced	3,000,000							
Net estimated values upon completion of project	15,804,729							

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 	Date signed (month, day, year) 5/22/2023
Printed name of authorized representative Angela May	Title President

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 _____ calendar years * (see below). The date this designation expires is _____. *NOTE: This question addresses whether the resolution contains an expiration date for the designated area.*

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

- | | | | |
|--|------------------------------|-----------------------------|--|
| 1. Installation of new manufacturing equipment; | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Enhanced Abatement per IC 6-1.1-12.1-18
<i>Check box if an enhanced abatement was approved for one or more of these types.</i> |
| 2. Installation of new research and development equipment; | <input type="checkbox"/> Yes | <input type="checkbox"/> No | |
| 3. Installation of new logistical distribution equipment. | <input type="checkbox"/> Yes | <input type="checkbox"/> No | |
| 4. Installation of new information technology equipment; | <input type="checkbox"/> Yes | <input type="checkbox"/> No | |

C. The amount of deduction applicable to new manufacturing equipment is limited to \$ _____ cost with an assessed value of \$ _____. *(One or both lines may be filled out to establish a limit, if desired.)*

D. The amount of deduction applicable to new research and development equipment is limited to \$ _____ cost with an assessed value of \$ _____. *(One or both lines may be filled out to establish a limit, if desired.)*

E. The amount of deduction applicable to new logistical distribution equipment is limited to \$ _____ cost with an assessed value of \$ _____. *(One or both lines may be filled out to establish a limit, if desired.)*

F. The amount of deduction applicable to new information technology equipment is limited to \$ _____ cost with an assessed value of \$ _____. *(One or both lines may be filled out to establish a limit, if desired.)*

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 type="checkbox"/> Year 1 | <input type="checkbox"/> Year 2 | <input type="checkbox"/> Year 3 | <input type="checkbox"/> Year 4 | <input type="checkbox"/> Year 5 | <input type="checkbox"/> Enhanced Abatement per IC 6-1.1-12.1-18
Number of years approved: _____
<i>(Enter one to twenty (1-20) years; may not exceed twenty (20) years.)</i> |
| <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)	Telephone number ()	Date signed (month, day, year)
Printed name of authorized member of designating body	Name of designating body	
Attested by: (signature and title of attester)	Printed name of attester	

* 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. Except as provided in IC 6-1.1-12.1-18, 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.

RESOLUTION NO. _____, 2023

RESOLUTION APPROVING A DEDUCTION FOR TAX ABATEMENT
IN A PREVIOUSLY DESIGNATED ECONOMIC REVITALIZATION AREA
PURSUANT TO INDIANA CODE 6-1.1-12.1, *ET. SEQ.*
AND AUTHORIZING THE MAYOR TO EXECUTE
THE STATEMENT OF BENEFITS FORM

ANALYTICAL ENGINEERING, INC
983 S MARR ROAD, COLUMBUS, INDIANA

WHEREAS, INDIANA CODE 6-1.1-12.1 allows for an abatement of property taxes attributable to the rehabilitation/redevelopment of real property and installation of new personal property in an Economic Revitalization Area (ERA); and

WHEREAS, the Common Council of the City of Columbus, Indiana, has designated certain real estate within the City of Columbus, Indiana as an Economic Revitalization Area (ERA) as contemplated and defined pursuant to INDIANA CODE 6-1.1-12.1-1, *et. seq.*; and

WHEREAS, INDIANA CODE 6-1.1-12.1, *et seq.* provides that the Common Council of the City of Columbus, Indiana, approve a Statement of Benefits form associated with an application requesting a tax abatement for personal and/or real property in an area previously designated as an ERA; and

WHEREAS, Analytical Engineering, Inc. filed an Application and a Statement of Benefits form dated May 22, 2023, requesting the approval of a personal property tax deduction pursuant to INDIANA CODE 6-1.1-12.1 *et. seq.*, for the purpose of installing new manufacturing equipment at a facility located at 983 S. Marr Road, Columbus, Indiana (said Statement of Benefits form is attached hereto and incorporated herein as **Exhibit A, Form SB – 1 / PP – Statement of Benefits for Personal Property**); and

WHEREAS, pursuant to INDIANA CODE 6-1.1-12.1- 4.5 and 17 and 18 *et. seq.*, a deduction allowed for the installation of new manufacturing, research and development, logistical distribution, or new information technology equipment:

1. May be allowed for new business personal property that is placed in service after the date the taxpayer's statement of benefits is approved by the designating body and has not previously been used in Indiana; AND
2. Shall follow an abatement schedule that has been established by the designating body; AND
3. The abatement schedule must specify the percentage amount of the deduction for each year of the deduction that is allowed.

WHEREAS, the Common Council of the City of Columbus, Indiana, deems it to be in the best interest of the City of Columbus, Indiana, in order to stimulate economic development and provide for additional or retained jobs, that such real and personal property tax abatement be granted.

NOW, THEREFORE, BE IT RESOLVED, by the Common Council of the City of Columbus, Indiana, after reviewing the Statement of Benefit form submitted by Analytical Engineering, Inc. and after hearing the recommendation of the Incentive Review Committee, that:

1. The application of **Analytical Engineering, Inc.** meets the requirements for filing of a tax abatement.
2. The Common Council makes the following findings:
 - a. The estimated cost of the installation of new manufacturing equipment, new research and development equipment, new logistical distribution equipment, and information technology equipment is reasonable for this type of project and equipment; and
 - 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 proposed installation of new manufacturing equipment, new research and development equipment, new logistical distribution equipment, and information technology equipment; and
 - 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 proposed installation of new manufacturing equipment, new research and development equipment, new logistical distribution equipment, and information technology equipment; and
 - d. Any other benefits about which information was requested are benefits that can be reasonably expected to result from the proposed installation of new manufacturing equipment, new research and development equipment, new logistical distribution equipment, and information technology equipment; and
 - e. The totality of benefits is sufficient to justify the deduction.
3. The **Analytical Engineering, Inc.** project represents a major capital investment into personal property and complements the initiatives of the City of Columbus for economic development.
4. The deduction allowed for personal property pursuant to INDIANA CODE 6-1.1-12.1-4.5 and 17 and 18, *et. seq.* shall be allowed for 10 years, attached as **Exhibit B** and;

5. The Mayor of the City of Columbus, Indiana, is hereby authorized by the Common Council of the City of Columbus, Indiana, to execute the Statement of Benefits form attached hereto as **Exhibit A** for purposes of facilitating the personal property tax abatement of **Analytical Engineering, Inc.**

ADOPTED BY THE COMMON COUNCIL OF COLUMBUS, INDIANA, on this ____ day of June 2023, by a vote of ____ ayes and ____ nays.

James D. Lienhoop, Mayor
Presiding Officer of the Common Council

ATTEST:

Luann Welmer
Clerk of the Common Council

Presented by me to the Mayor of Columbus, Indiana, this ____ day of June 2023 at ____ o'clock ____ .M.

Clerk-Treasurer

Approved and signed by me this ____ day of June 2023, at ____ o'clock ____ .M.

James D. Lienhoop
Mayor of the City of Columbus, Indiana

**Analytical Engineering, Inc.
983 S. Marr Road, Columbus, IN 47201**

Parcel Number: 03-96-32-230-000.100-005

Legal Description: S/2 NW/4

Property Class: Industrial Warehouse

19.64 Acres

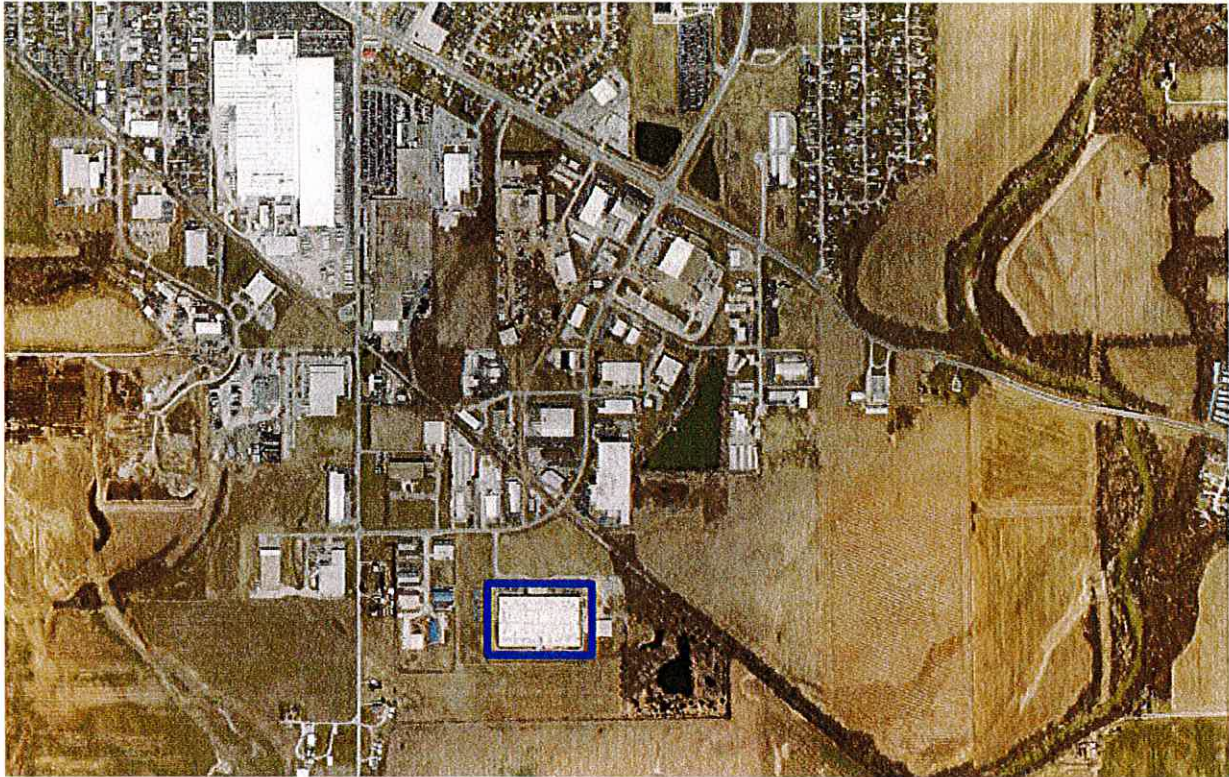


Exhibit A



STATEMENT OF BENEFITS PERSONAL PROPERTY

State Form 51764 (RS-1-1-21)
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 January 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 January 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 6-1-1-12.1-12)

SECTION 1		TAXPAYER INFORMATION						
Name of taxpayer Analytical Engineering, Inc.		Name of contact person Angela May						
Address of taxpayer (number and street, city, state, and ZIP code) 2555 Technology Blvd.		Telephone number (812) 378-6472						
SECTION 2		LOCATION AND DESCRIPTION OF PROPOSED PROJECT						
Name of designating body Common Council City of Columbus		Resolution number (s)						
Location of property 983 S Marr Road		County Bartholomew		DLGF taxing district number 03005				
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) engine dynamometers, power supplies, battery simulators, air handling, control systems, thermal temperature control systems, process water systems, chillers, emissions equipments, computerized data acquisition and control systems, CNC machining, and fabrication equipment		ESTIMATED						
				START DATE	COMPLETION DATE			
		Manufacturing Equipment		06/30/2023	12/31/2025			
		R & D Equipment						
		Logist Dist Equipment						
		IT Equipment						
SECTION 3		ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT						
Current Number 47	Exempts 2,963,989	Number Retained 47	Salaries 2,963,989	Number Additional 3	Salaries 168,480			
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	13,304,729	3,991,419						
Plus estimated values of proposed project	5,500,000							
Less values of any property being replaced	3,000,000							
Net estimated values upon completion of project	15,804,729							
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>Angela May</i>				Date signed (month, day, year) 5/22/2023				
Printed name of authorized representative Angela May				Title President				

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 _____ calendar years* (see below). The date this designation expires is _____ *NOTE: This question addresses whether the resolution contains an expiration date for the designated area.*
- B. The type of deduction that is allowed in the designated area is limited to:
- 1. Installation of new manufacturing equipment. Yes No Enhanced Abatement per IC 6-1-1-12.1-13
 - 2. Installation of new research and development equipment. Yes No Check box if an enhanced abatement was approved for one or more of these types
 - 3. Installation of new logistical distribution equipment. Yes No
 - 4. Installation of new information technology equipment. Yes No
- C. The amount of deduction applicable to new manufacturing equipment is limited to \$ _____ cost with an assessed value of \$ _____. *(One or both lines may be filled out to establish a limit, if desired.)*
- D. The amount of deduction applicable to new research and development equipment is limited to \$ _____ cost with an assessed value of \$ _____. *(One or both lines may be filled out to establish a limit, if desired.)*
- E. The amount of deduction applicable to new logistical distribution equipment is limited to \$ _____ cost with an assessed value of \$ _____. *(One or both lines may be filled out to establish a limit, if desired.)*
- F. The amount of deduction applicable to new information technology equipment is limited to \$ _____ cost with an assessed value of \$ _____. *(One or both lines may be filled out to establish a limit, if desired.)*
- 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:
- Year 1 Year 2 Year 3 Year 4 Year 5 Enhanced Abatement per IC 6-1-1-12.1-13
 - Year 6 Year 7 Year 8 Year 9 Year 10 Number of years approved: _____
- (Enter one to twenty (1-20) years; may not exceed twenty (20) years.)*
- 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)	Telephone number ()	Date signed (month, day, year)
Printed name of authorized member of designating body	Name of designating body	
Attested by (signature and title of attester)	Printed name of attester	

* 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. Except as provided in IC 6-1-1-12.1-13, 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.

Exhibit B

City of Columbus

Standard 10-Year Personal Property Tax Abatement Schedule

Year 1	100%
Year 2	90%
Year 3	80%
Year 4	70%
Year 5	60%
Year 6	50%
Year 7	40%
Year 8	30%
Year 9	20%
Year 10	10%
Year 11 and thereafter	0%

Indiana Tax Abatement Results

- Bartholomew County, City of Columbus
- Tax Rate (%): 2.6015
- Project Name: Analytical Engineering, Inc.

Personal Property: \$5,500,000

	Abatement Percentage	Property Taxes	With Abatement Circuit Breaker Tax Credit	Net Property Taxes	Property Taxes	Without Abatement Circuit Breaker Tax Credit	Net Property Taxes	Estimated Tax Abatement Savings
Year 1	100	\$0	\$0	\$0	\$57,233	\$0	\$57,233	\$57,233
Year 2	90	\$8,013	\$0	\$8,013	\$80,126	\$0	\$80,126	\$72,114
Year 3	80	\$12,019	\$0	\$12,019	\$60,095	\$0	\$60,095	\$48,076
Year 4	70	\$13,736	\$0	\$13,736	\$45,786	\$0	\$45,786	\$32,050
Year 5	60	\$17,170	\$0	\$17,170	\$42,925	\$0	\$42,925	\$25,755
Year 6	50	\$21,462	\$0	\$21,462	\$42,925	\$0	\$42,925	\$21,462
Year 7	40	\$25,755	\$0	\$25,755	\$42,925	\$0	\$42,925	\$17,170
Year 8	30	\$30,047	\$0	\$30,047	\$42,925	\$0	\$42,925	\$12,877
Year 9	20	\$34,340	\$0	\$34,340	\$42,925	\$0	\$42,925	\$8,585
Year 10	10	\$38,632	\$0	\$38,632	\$42,925	\$0	\$42,925	\$4,292
Totals		\$201,174	\$0	\$201,174	\$500,789	\$0	\$500,789	\$299,615