



APPLICATION FOR DESIGNATION

AS AN ECONOMIC REVITALIZATION AREA FOR PURPOSES OF OBTAINING REAL AND/OR PERSONAL PROPERTY TAX ABATEMENT

The City of Indianapolis Department of Metropolitan Development (“DMD”) has provided information within this packet to assist with successfully navigating and completing the application and designation processes required to obtain Real and/or Personal Property Tax Abatement.

There are three stages involved in designating an Economic Revitalization Area (“ERA”) and obtaining Real and/or Personal Property Tax Abatement(s):

1. **Intake and Application Review**
2. **Legislative Approval**
3. **Monitoring and Compliance**

State law and public policy require submittal of this **Application for Designation as an Economic Revitalization Area** and the State’s **Statement of Benefits Form (SB-1)** prior to the initiation of the project. Final approval of the Economic Revitalization Area designation must be obtained before applying for permits with the Department of Business & Neighborhood Services and/or the installation of any new equipment for which tax abatement is being requested.

Prior to submitting this application to DMD, all questions must be answered and verified with a signature on the Statement of Benefits Form (SB-1) and the last page of the application. *Incomplete or unsigned applications will not be accepted as official filings.* Once submitted, this application, attachments, and the accompanying SB-1 will be considered public records and become susceptible to release under open records laws. Additionally, DMD must receive the application fee(s) in full prior to reviewing the completed application or scheduling hearings (see Attachment A for fee schedule).

To ensure that your application is reviewed and processed in a timely manner and to avoid any additional requests for information from DMD, please review the following checklists and required forms. Should you have any questions or require assistance regarding any of the information contained in this packet please contact:

Department of Metropolitan Development
Economic Development
200 East Washington Street, Suite #2042
Indianapolis, Indiana 46204
Attention: Economic Impact Analyst
EconomicDevelopment@indy.gov



SECTION 1: INTAKE AND APPLICATION

TAX ABATEMENT APPLICATION CHECKLIST

APPLICATION REQUIREMENTS FOR REAL AND/OR PERSONAL PROPERTY TAX ABATEMENT

Note: *All documents must be legible. All printed material must be typewritten or computer-generated. All drawings such as site plans, elevations, maps, surveys, etc. must be drawn to an appropriate scale, dimensioned, and in ink.*

REQUIRED FOR ALL TAX ABATEMENT APPLICATIONS

An **Incentives Offer Letter** from the Indy Chamber/Develop Indy. Please include the Offer Letter as an attachment to this application. More information can be found here: [Develop Indy](#).

One (1) completed **Tax Abatement Application** (i.e., this packet), signed by the property owner or an authorized representative of the company seeking designation and tax abatement.

Pay the Real and/or Personal Property Tax Abatement Application Fee(s) (see Attachment A). Acceptable methods of payment include cash, check, wire transfer, or credit card (Mastercard, VISA, Discover or American Express). Checks must be made payable to “City of Indianapolis”. Please contact DMD for wire information. Credit cards are accepted; however, the credit card processing agency assesses a fee of \$1.00 minimum or 3.2% of the transaction amount, whichever is greater.

Submit a completed and signed **Statement of Benefits (SB-1) Form**. Be sure to use the SB-1 Form that is applicable to the project: [SB-1/Personal Property \(State Form 51764\)](#), [SB-1/Real Property \(State Form 51767\)](#), or [SB-1/Vacant Building Deduction \(State Form 55182\)](#).

CONDITIONAL TAX ABATEMENT DOCUMENTATION

Applicants for Real Property Tax Abatement must submit at minimum a conceptual **site plan, survey, plat map, or engineering drawings** depicting existing conditions at project location and proposed improvements.

If the project is a proposed abatement for a “flex/speculative building” development, a **Construction Schedule** must be provided.

Applicants seeking the **Eligible Vacant Building Deduction** must complete and submit the **Supplemental Questions for Eligible Vacant Building Program Form** (see Attachment C).

ADDITIONAL REQUIREMENTS

If the project requires a rezoning, variance, or land use petition approval, a petition must be filed prior to submitting the Tax Abatement Application. DMD can accept an application during the zoning approval process, however, please be aware the project will not be considered for final approval by the Metropolitan Development Commission if a zoning petition is still being processed.

A complete application packet for a Non-TIF District project must be filed not less than **30 days** prior to the desired preliminary Metropolitan Development Commission approval date. For projects located within TIF Districts, the complete application should be filed **45 days** prior to the desired additional hearing to accommodate the City-County Council hearing schedule. See Attachments F and G for more information regarding scheduling. Individual schedules will be determined by staff after review of each application.

Company Profile

1) Company Name: _____

a) Legal Name of Company requesting ERA designation (Taxpayer Name):

b) Street Address: _____

c) City, State, ZIP Code: _____

2) Is this company relocating to Indianapolis: ____yes ____no

3) Company Background, History, and Key Products/Services:

4) Does the company currently ship goods out of Indianapolis? ____yes ____no From where does the company ship? (Indy Airport, in house, FedEx, USPS, UPS, etc.) _____

5) Does the company manufacture or assemble goods using supplies from Indiana companies? ____yes ____no

6) What county does the highest-ranking company official living in Indiana reside? _____

7) Provide contact information for a primary authorized representative who may be contacted concerning this application:

a) Name and Title: _____

b) Mailing Address: _____

c) Telephone and E-mail: _____

8) Provide contact information for a company representative who will complete the annual compliance surveys. Please note that the annual survey will determine if your company is compliant with the terms of the abatement agreement and whether the abatement will continue or be terminated, so this contact should be made aware of the survey's importance.

a) Name and Title: _____

b) Mailing Address: _____

c) Telephone and E-mail: _____

9) Company Headquarters

a) Street Address: _____

b) City, State, ZIP Code: _____

Other Business Operations in Marion County (attach additional pages as needed)

c) Street Address: _____

d) City, State, ZIP Code: _____

Other Business Operations in Indiana (attach additional pages as needed)

e) Street Address: _____

f) City, State, ZIP Code: _____

10) Does your company have an affiliation as a _____ WBE _____ MBE _____ DBE?

11) Company NAICS (North American Industrial Classification System) Code(s): _____

Project Profile

12) Is this project _____ Commercial _____ Industrial _____ Office _____ Residential
(if residential/affordable housing you will also need to answer questions: 22-24)

13) Please describe the nature of the project, including details related to proposed real and personal property investments (attach additional pages as needed)

14) What is the anticipated project start date? _____

15) What is the anticipated project completion date? _____

16) Has the applicant applied or received Local/State/Federal incentive funding? (If so, describe below, and provide copy of award letter)

17) Project Address for which ERA designation and Tax Abatement are being sought:

a) Street Address(es): _____

b) Tax Parcel Number(s): _____

18) What is the current status of this property (exclusive of public rights-of-way)?

a) Land

Undeveloped Acres: _____ Current Zoning: _____

Developed Acres: _____ Proposed Zoning: _____

b) Improvements

Number of Structures: _____ Primary Structure Square Footage: _____

Total Square Footage: _____ Secondary Structure Square Footage: _____

c) Equipment

i) Current Assessed Value of Taxable Personal Property: _____

ii) Assessed Value of Personal Property Assets to be Retired: _____

iii) Assessed Value of Personal Property to be Purchased: _____

19) Does your company own or lease the real estate? _____ Owner _____ Lessee

a) If owner, provide acquisition date or proposed closing date: _____

b) If lessee, what are the terms of the lease?

i) Start date: _____

ii) Expiration date: _____

iii) Lease option(s): _____

20) Does your company currently conduct operations at this location? _____ Yes _____ No

a) If yes, how long has your company been at this location? _____

21) What percentage of the building is or will be occupied by your company? _____

Complete For Residential/Housing Projects Only

22) Has your company or will your company apply to IHCD for tax credit funding? If so which application round?

_____ 9% _____ 4% _____ N/A

23) What is the development end use? (check all that apply) _____ Residential Rental _____ Lease-Purchase

_____ Permanent Supportive Housing

24) Project characteristics (check all that apply): _____ Multi-family _____ Townhomes _____ Scattered site

_____ Mixed Use (please provide additional info below)

C. Unit Breakdown: (30%AMI, 60%AMI)					
Total Number of Units					
Total Number of Affordable Units					
#Bedrooms	#Units	AMI Level(s)	Monthly Rents	Utility Allowance Included	Total Monthly Rents/Utility Allowance
Studio					
1					
2					
3					
4+					

See link below for Compliance Report:

https://media.graphassets.com/oXswgdE6QYydDnSx99ND?dl=true&_gl=1*9rdaty*_gcl_au*ODE1NDg4NzM5LjE3MjA1NTM5NjM.*_ga*MTcxNTY4MTYwMi4xNzlwNTUzOTYz*_ga_G6FYGSYGZ4*MTcyMDcxMDA1NC4yLjEuMTcyMDcxMzcyNy4xMy4wLjA

Applicant’s Committed Full-Time Jobs in Marion County

All full-time jobs must provide health-care benefits to be eligible for consideration. A full-time position is defined as being permanent in nature with at least an average 36-hour work week, 100% of whose salary and benefits are paid directly by the Applicant, future tenants, or subsidiaries. To calculate Total Average Wage, divide total payroll by total jobs then divide by 2,080 (work hours per year) for each table.

A **“Retained Job”** is a full-time position that exists at the time of this application, and which will also exist upon completion of the Project.

A **“New Job”** is any net new employment position above the Retained Jobs.

25) Retained Full-Time Jobs:

	Number of Retained Jobs	Average Wage
<i>Retained jobs earning \$17.99 or less per hour</i>		
<i>Retained jobs earning \$18.00 or more per hour</i>		
<i>Number of current jobs held by Marion County Residents at \$18.00 or more per hour.</i>		

26) New Jobs resulting from investment project:

Year	Additional New Jobs paying greater than \$18 per hour	Average Wage
<i>Year 1</i>		
<i>Year 2</i>		
<i>Year 3</i>		
<i>Year 4</i>		
<i>Year 5</i>		
<i>Year 6**</i>		
<i>Total</i>		
<i>Number of New Jobs held by Marion County residents</i>		
<i>Percentage of new jobs held by Marion County residents</i>		
<i>Number of New Jobs paying less than \$18 per hour</i>		
<i>Percentage of new jobs paying less than \$18 per hour</i>		

****If the job creation period is longer than six (6) years, please expand and complete this table as a separate worksheet and submit it as an attachment to this application.**

27) Will the new employee receive benefits? ____ Yes ____ No

28) Will the company be located near public transit? ____ Yes ____ No

29) Please describe what steps will be taken by your company to ensure outreach and a greater likelihood that Marion county residents will have the opportunity to fill available job openings?

Real Estate Redevelopment Projects (Real Property Abatement)

In an attachment, please provide the most recent Site Plan and Building Elevations for the project, as well as executed commitments on any relevant zoning or entitlement case(s).

30) How long is the abatement? _____ years

31) Zoning

Land Use Petition	Case Number	Approval or Hearing Date
Rezoning (ZON)		
Zoning Variance (UV, DV, VAR)		
Plat (PLT)		
Administrator Approval (ADM)		

32) Provide the estimated construction and/or rehabilitation costs and investment timeline.

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6**	Total Cumulative
Ineligible Costs							
Land Acquisition							
Building Acquisition							
Abatement Eligible Costs							
Building Renovation							
New Construction							
On-site Infrastructure							

**If the job creation period is longer than six (6) years, please expand and complete this table as a separate worksheet and submit it as an attachment to this application.

33) Have building permits been obtained? _____ Yes _____ No

(Please note that state statute requires petitioners to file an application for tax abatement before obtaining permits)

34) Environmental Status

- No environmental assessment has been conducted.
- Environmental assessments have been conducted and no contamination has been identified.
 Environmental assessments have been conducted and possible contamination has been identified. Technical assistance from the City's Brownfield staff is requested.
- Applicant is a potential responsible party under CERCLA and has entered the property into the Indiana State Brownfields Program.

35) Pursuant to IC 6-1.1-12.1-1, provide evidence to show that the project property and surrounding area has become undesirable for normal development and occupancy. Please describe the challenges facing your company's ability to expand operations at the project location, including any neighborhood issues. **Note the City must find evidence of impaired values or obstacles to normal development or use of property prior to the designation of an Economic Revitalization Area. (add additional pages as needed)**

Capital Investment Projects (Personal Property Abatement)

36) Please describe the function of the new equipment to be installed by your company. Include details regarding the general nature and use of the equipment as well as source and cost of the capital project. (attach additional pages as needed)

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37) Does the equipment proposed for installation serve the same functions as existing equipment and will this equipment replace any taxable equipment currently in place at the facility? **If yes, please attach a proposed equipment retirement schedule.**

38) What are the estimated costs by year of the proposed equipment investment?

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6**	Total Cumulative
Ineligible Costs							
New Software							
New Furniture & Fixtures							
Other Investments							
Abatement Eligible Costs							
New Manufacturing Equipment							
Special Tooling							
New IT Equipment							
New R&D Equipment							
New Logistics Equipment							
Total Net Investments							

**If the job creation period is longer than six (6) years, please expand and complete this table as a separate worksheet and submit it as an attachment to this application.

39) Has the new eligible equipment been installed? **(Please note that State statute requires petitioner to delay installation until after abatement has been granted.)**

If equipment has been installed:

- a. Equipment Installation Date: _____
- b. Equipment Placed in Service Date: _____
- c. Cost of Installed Equipment: _____

d. If equipment has been installed prior to the Metropolitan Development Commission’s approval of this Tax Abatement Application, please explain why:

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Tenant Profile

Please only complete this section if proposed tenant is not the same company as the Applicant.

40) Complete once for each proposed tenant (attach additional pages as needed)

a) Company Legal Name: _____

b) Current Address (if relocating): _____

c) Reason for relocation (if currently located in Marion County):

d) Leased Area (square feet): _____

e) Anticipated Cost of Tenant Improvements included in Question 20: _____

41) All full-time jobs must provide health-care benefits to be eligible for consideration. A full-time position is defined as being permanent in nature with at least an average 36-hour work week, 100% of whose salary and benefits are paid directly by the Applicant, future tenants, or subsidiaries. To calculate Total Average Wage, divide total payroll by total jobs then divide by 2,080 (work hours per year) for each table.

i) Retained Tenant Jobs

	Number of Retained Jobs	Average Wage
<i>Retained jobs earning \$17.99 or less per hour</i>		
<i>Retained jobs earning \$18.00 or more per hour</i>		
<i>Total Retained Jobs</i>		
<i>Number of current jobs held by Marion County Residents</i>		

ii) New Tenant Jobs

Year	Additional New Jobs paying greater than \$18 per hour	Average Wage
<i>Year 1</i>		
<i>Year 2</i>		
<i>Year 3</i>		
<i>Year 4</i>		
<i>Year 5</i>		
<i>Year 6**</i>		
<i>Total</i>		
<i>Number of New Jobs held by Marion County residents</i>		
<i>Percentage of new jobs held by Marion County residents</i>		
<i>Number of New Jobs paying less than \$18 per hour</i>		

Percentage of new jobs paying less than \$18 per hour	
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***If the job creation period is longer than six (6) years, please expand and complete this table as a separate worksheet and submit it as an attachment to this application*

Workforce Support Investment

The City of Indianapolis has positioned its economic development incentive programs to enhance access to economic opportunity for Indianapolis residents and remove barriers to employment – such as access to transit, skills training, and childcare – that prevent individuals from attaining and retaining good paying jobs. Pursuant to these goals, all abatement recipients are required to invest approximately 5% of anticipated tax abatement savings (as calculated by DMD) toward workforce support programs, as defined on the Inclusivity Plan and attachment B.

A company can choose to invest their workforce support funding into initiatives in the following barrier-busting categories: transit, training, and/or childcare. The City will continue to work with community partners such as IndyGo, Indy Achieves, Employ Indy, Ascend and Early Learning Indiana to expand the workforce support investment menu available to businesses over time. However, if your company has an internal program that addresses one of the “barrier-busting” categories, the City is willing to review the program to determine if it qualifies as workforce support funding. For a complete list of programming currently on the Workforce Support Menu please see Attachment B.

Select all programming in which you would be interested in investing 5% of anticipated tax abatement savings toward.

Transit

- Bus Stop Improvements
- Pedestrian Infrastructure

Training

- Indy Achieves Completion Grants
- Youth Apprenticeship

Childcare

- Employer-Supported Childcare Benefits

If you are interested in proposing additional programming for consideration please describe the general nature of the proposed program, cost, implementation date, and anticipated lifespan of the proposed workforce support activities:

Inclusivity Plan

The City of Indianapolis has positioned its economic development incentive programs to enhance access to economic opportunity for Indianapolis residents and remove barriers to employment – such as access to transit, skills training, and childcare – that prevent individuals from attaining and retaining good paying jobs. Pursuant to these goals, all abatement recipients are required to invest approximately 5% of anticipated tax abatement savings (as calculated by DMD) toward workforce support programs.

Applicant Name: _____

Project Address: _____

Amount Applicant will expend as part of the Inclusivity Plan: _____

1. Which option for Workforce Support Programming has been chosen for this investment project?

Select Option(s)	Programming	Commitment Amount	Deadline for Completion
	Bus Stop Improvements		
	Sidewalk Infrastructure and Multi-Modal Paths		
	Indy Achieves Completion Grant		
	Youth Apprenticeship		
	Employer-Sponsored Childcare		
	Custom Programming		
	Total Investment		

2. Describe activities being performed by the Applicant as part of the Inclusivity Plan:

3. Name of partner organization(s): _____

4. Describe activities being performed by partner organization(s) as part of the Inclusivity Plan.

(Please continue to next page for required signatures)

INCLUSIVITY PLAN (CONTINUED)

I hereby certify that the information and representations on this Inclusivity Plan are true and complete.

APPLICANT

PARTNER ORGANIZATION

Signature of Owner or Authorized Representative

Signature of Partner Organization Representative

Title

Title

Date

Date

Statutory Forms

In addition to this Tax Abatement Application, the State of Indiana requires that an Applicant for Tax Abatement complete and submit a Statement of Benefits Form (“SB-1”) applicable to the abatement request. These forms are prepared by the State of Indiana’s Department of Local Government Finance. The most frequently used Statement of Benefits forms are linked below. Please complete and submit the applicable Statement of Benefits form(s) at the time of filing of this Application.

Statement of Benefits Real Estate Improvements ([SB-1/RP – State Form 51767](#))

Statement of Benefits Personal Property ([SB-1/PP – State Form 51764](#))

Statement of Benefits Vacant Building Deduction ([SB-1/VBD – State Form 55182](#))

Applicant Certification

I hereby certify that the information and representations on this application for Economic Revitalization Area designation and consideration of Property Tax Abatement are true and complete.

I understand that if this request for property tax abatement is granted that I will be required to respond to a mandatory annual survey. The survey will measure compliance with the project description, job creation and retention figures, salaries, investment, and other information (“Commitments”) contained in the final resolution(s) authorizing the property tax abatement(s). I also acknowledge that failure to respond to the mandatory surveys or failure to achieve the commitments contained in the final resolution(s) may result in a loss of tax abatement deductions and may result in the repayment of tax abatement savings received.

Signature of Owner or Authorized Representative

Title

Date

[End of Application]

ATTACHMENT A
APPLICATION FEE SCHEDULE

A **partially-refundable application fee** is required when making an Application for Economic Revitalization Area (ERA) Designation and is payable to the “**City of Indianapolis**” at the time of submission. When calculating the application fee(s), please round the respective improvement cost to the nearest thousand. When determining “eligible investment,” **Real and Personal Property fees should be calculated separately based on relative level of investment:**

- **\$2,000.00** if the eligible investment is between **\$1.00 and \$1,000,000**
- **\$5,000.00** if the eligible investment is between **\$1,001,000 and \$2,500,000**
- **\$10,000.00** if the eligible investment is between **\$2,501,000 and \$5,000,000**
- **\$15,000.00** if the eligible investment is between **\$5,001,000 and \$7,500,000**
- **\$20,000.00** if the eligible investment is between **\$7,501,000 and \$10,000,000**
- **\$25,000.00** if the eligible investment is between **\$10,001,000 and \$12,500,000**
- **\$30,000.00** if the eligible investment is between **\$12,501,000 and \$15,000,000**
- **\$35,000.00** if the eligible investment is between **\$15,001,000 and \$17,500,000**
- **\$40,000.00** if the eligible investment is between **\$17,501,000 and \$20,000,000**
- **\$2.00 per \$1,000.00** of proposed investment, if the eligible investment is more than \$20,001,000, **up to a maximum fee of \$50,000.00**

Please contact the Department of Metropolitan Development at EconomicDevelopment@indy.gov to receive instructions for wire transfer payments.

In the event the tax abatement is not approved, the City may, at its sole discretion, refund a portion of the application fee. The maximum refund amount will be determined by the Director of DMD in accordance with the three-stage nature of the abatement process: intake and application, legislative approval, and monitoring and compliance. For example, if an Applicant withdraws a proposal after submitting this application, but prior to Metropolitan Development Commission (MDC) consideration, then the Director of DMD would consider a refund of *up to* 66% of the submitted fee, with the nonrefundable portion representing the City’s cost to process the tax abatement application through the preliminary MDC approval step.

ATTACHMENT B
INCLUSIVITY PLAN WORKFORCE SUPPORT FUNDING OPTIONS

TRANSIT

Bus Stop Improvements

The lack of reliable transportation oftentimes prevents potential employees from securing employment. An improved ridership experience can increase the number of residents using public transportation, allowing the local public transportation company - IndyGo - to make investments that improve the reliability and frequency of service. By making investments in bus stop improvements, a priority of the Indy Moves Transportation Integration Plan, companies can improve the quality of ridership experience and increase the number of employees and employment candidates with access to reliable transit.

Pedestrian Infrastructure (Sidewalks and Multi-Modal Paths)

“Complete Street” upgrades involve adding both walking and biking infrastructure to an existing road. Increasing the blocks of sidewalks, bike lanes, and multi-use paths in our community improves safety by reducing the number of traffic fatalities or serious injuries and improves health outcomes by promoting physical activity. By making investments in Pedestrian Infrastructure beyond what is required by code, companies can improve the connectivity of our transportation network.

TRAINING

Indy Achieves Completion Grant

In today’s knowledge economy, access to talent is increasingly a competitive advantage to companies. Indy Achieves is an initiative of Mayor Joe Hogsett to make post-secondary education a reality for all Marion County residents. Completion grants are provided for students with existing credits who have a financial barrier preventing them from re-enrolling and completing school at Ivy Tech or IUPUI. By investing in completion grants, companies will ensure an additional resident has the requisite credential or degree to be competitive in today’s economy.

Youth Apprenticeship

Youth Apprenticeship is a partnership between Ascend and EmployIndy that delivers the skilled workforce employers need to drive their business forward. The goal is to create employer-led, post- secondary pathways starting in high school which combine paid employment, on the job training, and related high school and post-secondary classroom-based instruction. Apprenticeships are typically three-year experiences starting during the junior year of high school that provide on average a 5-10% return on investment to employers.

CHILDCARE

High-quality early care and education during the first five years of a child’s life can have a profound impact on a child’s health, social and emotional intelligence, and future employment outcomes. A lack of high-quality early childcare also limits a parent’s ability to work or seek further education and limits the entire community’s access to workforce and future talent pipelines.

Employer Sponsored Childcare

Companies can work with Early Learning Indiana to identify the childcare needs of their current and potential workforce and surrounding community and then implement those findings. Investments in early childcare and education have been shown to yield positive returns for companies by strengthening recruitment and retention of employees, increasing productivity, growing workforce diversity, improving employee satisfaction, and enhancing corporate reputation.

AFFORDABLE HOUSING TRUST FUND

Companies can contribute to an Established in 2002 with an appointed Committee that represents the interest of low-income families, owners of subsidized, multifamily housing communities, represents the inters of banks and financial institutions and the department of metropolitan development. Primary responsibility is to provide financial assistance to households earning at or below 80%AMI and 50 percent of funds must benefit households with 50%AMI, and a minimum

of 40% of the IHTF must go toward construction activities. This fund provides financial assistance to enable them to purchase or lease residential units within Marion County.

AFFORDABLE HOUSING

Affordable housing is essential for promoting social and economic diversity within communities. It helps to alleviate poverty, reduce homelessness, and provide a stable living environment that can contribute to better health and educational outcomes for residents. The city encourages the development of housing units that are affordable to those whose income is below the median household income, ensuring everyone, regardless of their income level, has access to a safe, stable, and affordable place to live.

Affordable housing should be available to households with incomes ranging from 30% to 80% of the Area Median Income (AMI), with an average of 60% for the percentage of units allocated as affordable housing. These income levels are determined annually by IHEDA governed by the U.S. Department of Housing and Urban Development (HUD). This approach ensures that housing remains affordable to a diverse range of income levels, promoting inclusive growth and enhancing the overall quality of life for all residents.

ATTACHMENT C
SUPPLEMENTAL QUESTIONS FOR ELIGIBLE VACANT BUILDING PROGRAM

WHAT IS THE ELIGIBLE VACANT BUILDING ABATEMENT PROGRAM?

The Eligible Vacant Building (EVB) Program provides for enhanced tax deductions for the restoration, rehabilitation, and re-occupancy of distressed buildings experiencing long- term vacancy, typically greater than five (5) years. EVB abatements forgo existing City- County tax revenues and therefore the Commission must consider the following additional information prior to making their final determination on an EVB Tax Abatement request.

Please respond to the following questions:

1. How long has the building been vacant? _____ years _____ months
2. Describe efforts by the owner or a previous owner to sell, lease, or rent the eligible vacant building while it was unoccupied.

3. Please provide information regarding the amount for which the eligible vacant building was offered for sale, lease, or rent by the owner or a previous owner during the period the eligible vacant building was unoccupied.

ATTACHMENT D
EXAMPLE TAX ABATEMENT APPROVAL TIMELINE
FOR PROJECTS NOT WITHIN A TAX INCREMENT FINANCING (TIF) DISTRICT

- Calendar Day 1: Completed Tax Abatement Application Packet (including Statement of Benefits and Application Fee) delivered to Department of Metropolitan Development (DMD) Staff.
- Calendar Day 15-20: Public Notices published in papers of record, notices mailed to taxing bodies, District City-County Councillor, and registered neighborhood organizations.
- Calendar Day 16: Inclusivity Plan, MDC’s Community Economic Development Committee slideshow and presenter details dues to DMD for MDC agenda preparation.
- Calendar Day 22: Preliminary Tax Abatement Resolution and Blurb are drafted and submitted for Metropolitan Development Commission (MDC) approval. Memorandum of Agreement (MOA) drafted, approved by the Office of Corporation Counsel (OCC), and sent to Company.
- Calendar Day 24: MDC agenda published, Preliminary Resolution with project details becomes publicly available. **Local media may report on project at this time.**
- Calendar Day 30: Community Economic Development Committee Presentation, **Metropolitan Development Commission approves Preliminary Tax Abatement Resolution(s) designating the Economic Revitalization Area (ERA).**
- Calendar Day 36: Final Tax Abatement Resolution(s) and Blurb are drafted and submitted by DMD for Metropolitan Development Commission approval.
- Calendar Day 44: Company hand delivers signed Memorandum of Agreement to DMD staff. **Metropolitan Development Commission approves Final Tax Abatement Resolution(s).**
- On or After Calendar Day 53: DMD staff receives signed MOA bearing the DMD Director’s signature and Final MDC Tax Abatement Resolution and SB-1 signed by the MDC President. The approval letter, Memorandum of Agreement, Final MDC Resolution and SB-1 are mailed to the tax abatement recipient. Please contact DMD staff if there is a specific date by which documentation of final approval is required.

Example schedule based on typical MDC monthly meeting schedule. Approval timelines for specific projects may vary; dates and deadlines for Committee and Council meetings should be confirmed with DMD Staff.

ATTACHMENT E
EXAMPLE TAX ABATEMENT APPROVAL TIMELINE
FOR PROJECTS WITHIN A TAX INCREMENT FINANCING (TIF) DISTRICT

- Calendar Day 1: Completed Tax Abatement Application, Statement of Benefits, and Application Fee delivered to Department of Metropolitan Development (DMD) Staff.
- Calendar Day 16: Inclusivity Plan, MDC’s Community Economic Development Committee slideshow and presenter details due to DMD for MDC agenda preparation.
- Calendar Day 22: Preliminary Tax Abatement Resolution and Blurb are drafted and submitted for Metropolitan Development Commission (MDC) approval. Memorandum of Agreement (MOA) drafted, approved by the Office of Corporation Counsel (OCC), and sent to Company.
- Calendar Day 24: District City-County Councillor notified of proposal; sponsorship requested.
- Calendar Day 24: MDC agenda published, Preliminary Resolution with project details becomes publicly available. **Local media may report on project at this time.**
- Calendar Day 30 : Community Economic Development Committee Presentation, **Metropolitan Development Commission approves Preliminary Tax Abatement Resolution designating the Economic Revitalization Area (ERA).**
- Calendar Day 31: City-County Council resolution co-sponsorship requested.
- Calendar Day 52: Council Tax Abatement Proposal and Cover Sheet submitted by the Office of Corporation Counsel (OCC) to the Council. One or more Councillors are needed to sponsor the Council Proposal and advise the Council Office.
- Calendar Day 64: Tax Abatement Council Proposal introduced at Council Meeting.
- Calendar Day 71: **Presentation to, Review and Approval by Council’s Metropolitan & Economic Development Committee.**
- Calendar Day 79: Public Notices published in papers of record, notices mailed to taxing bodies, District City-County Councillor, and registered neighborhood organizations.
- Calendar Day 85: **Full Council Meeting & Approval.**
- Calendar Day 87: Final Tax Abatement Resolution and Blurb are drafted and submitted for Metropolitan Development Commission approval.
- Calendar Day 94: Company hand delivers signed MOA to DMD staff. **Metropolitan Development Commission approves Final Tax Abatement Resolution.**
- Calendar Day 103: DMD staff receive signed MOA bearing the DMD Director’s signature and Final MDC Tax Abatement Resolution and SB-1 signed by the MDC President. The approval letter, MOA, Final MDC Resolution and SB-1 are mailed to the tax abatement recipient. Please contact DMD staff if there is a specific date by which documentation of final approval is required.

Example schedule based on typical MDC and CCC monthly meeting schedules. Approval timelines for specific projects may vary. Dates and deadlines for Committee and Council should be confirmed with DMD Staff.

For current year schedule click below:

https://media.graphassets.com/oXswgdE6QYydDnSx99ND?dl=true&_gl=1*9rdaty*_gcl_au*ODE1NDg4NzM5LjE3MjA1NTM5NjM.*_ga*MTcxNTY4MTYwMi4xNzlwNTUzOTYz*_ga_G6FYGSYGZ4*MTcyMDcxMDA1NC4yLjEuMTcyMDcxMzcyNy4xMy4wLjA



SECTION 2: LEGISLATIVE APPROVAL

TAX ABATEMENT LEGISLATIVE APPROVAL CHECKLIST

Once a tax abatement application is complete and DMD staff decide to proceed, the legislative approval process will begin. Tax abatement requests are subject to the approval of the City of Indianapolis-Marion County Metropolitan Development Commission (MDC). This nine- member body is comprised of volunteers appointed by the Mayor and City-County Council. The MDC has formed the Community Economic Development (CED) Committee, (a four-member subcommittee) to review abatement proposals on behalf of the full Commission. As part of the MDC approval process for an abatement, the applicant will present their project details to the CED, typically the morning prior to the MDC's preliminary vote on the tax abatement request. This presentation will take the form of a 5-10-minute slideshow followed by 10-15 minutes of discussion.

REQUIRED FOR ALL TAX ABATEMENT REQUESTS

A completed slideshow Presentation for use at CED Committee utilizing DMD presentation template, must be filed not less than 14 days prior to the preliminary MDC approval date. An example template may be accessed via the following link. This is only an example; the slideshow should be designed to reflect the company's specific appearance and content.

A completed Inclusivity Plan not less than 14 days prior to the preliminary MDC approval date.

All projects will be required to execute a Memorandum of Agreement (MOA) prior to final approval. This MOA will be drafted by the City based on the information contained in the application and attachments.

The Memorandum of Agreement shall indicate that the City, by and through the Commission, reserves the right to terminate an Economic Revitalization Area designation and the associated tax abatement deductions if it determines that the applicant has not made reasonable efforts to substantially comply with all of the commitments unless failure to do so is a result of factors beyond their control as determined by the MDC.

ADDITIONAL DOCUMENTATION FOR TAX ABATEMENT REQUESTS

If participating in the HIRED Program, the applicant will need to execute a Tri-Party Agreement between the applicant, City and HIRED provider, in addition to steps 1-4.

If the tax abatement request is located within a Tax Increment Financing (TIF) District, the applicant will need to prepare a presentation for the City-County Council's Metropolitan and Economic Development Committee, in addition to items 1-4. This presentation should take the general form of the presentation for the Metropolitan Development Commission's CED Committee.

TAX ABATEMENT PRESENTATION OVERVIEW

In preparation for the CED presentation and discussion, DMD has prepared the following guidelines. Applicants should utilize the sample presentation as a guide when creating the project slideshow. Additionally, please review this list of questions that have been raised in the past by Commissioners. Please do not address each item below in your slideshow, however, do be prepared to answer these detailed questions regarding the operations of the company and the scope of the project:

Talent

- Provide a contact with company Human Resources
- Do you have or when will you have job openings?
- What benefits do you offer?
- On average, how much does your company pay for employee benefits?
- What types of positions are you hiring for?
 - % Skilled
 - What are the postsecondary, industry-recognized certifications necessary for these jobs?
 - % Semi-skilled or Unskilled
 - Do these positions require a high school diploma or equivalent?
- What kind of training do you provide on the job?
- Does your company have race/ethnicity or gender diversity goals?
- Are your employees represented by a union?
 - Which unions?
- Do you currently host internship or apprenticeship programs?
 - Are you interested in hosting internship or apprenticeship programs?
- Do you currently participate in youth/K-12 opportunities?
 - Are you interested in youth/K-12 opportunities?
- What is your position on the hiring of formerly incarcerated persons?
 - Do you support “Ban the Box?” in your industry?

Export and Supplier Support

- Exports markets
 - What is the usual market for goods or services produced by the company?
 - What percentage of the company’s product or services reach:
 - Inside Marion County?
 - Outside Marion County, but inside Indiana?
 - Outside Indiana?
 - Outside the United States?
- Suppliers
 - What are your largest procurement items?
 - Who are your largest suppliers and where are they located?
 - What are your local purchasing practices?

Corporate Social Responsibility

- What are your corporate social responsibility priorities?
- Who are your community, neighborhood, and charitable partners?
- Be prepared to discuss the workforce support actives proposed in the project Memorandum of Agreement.

TAX ABATEMENT MONITORING AND COMPLIANCE

Once DMD staff receives the signed Memorandum of Agreement (“MOA”) bearing the DMD Director’s signature and the Final MDC Tax Abatement Resolution(s) signed by the MDC President, the Approval Letter, MOA, and Final MDC Resolution(s) are mailed to the Tax Abatement Recipient. When the Tax Abatement Recipient has received the signed MOA and Final MDC Tax Abatement Resolution, they are free to begin the project. For the remainder of the “Term of Agreement” (as defined in the respective MOA), Applicant will annually report to DMD the progress toward the investment and hiring commitments associated with the project. Additional guidance for tax abatement recipients follows.

REQUIRED FOR ALL TAX ABATEMENT APPLICATIONS

1. Annually file a [deduction application](#) as defined in statute IC 6-1.1-12.1-5.3 with the Marion County Assessor, Marion County Auditor, as applicable, and City of Indianapolis Department of Metropolitan Development. Taxpayers that fail to file the deduction application in a given tax cycle forgo potential savings in that tax cycle. Please contact the County agencies for additional information regarding these filing requirements.
2. Notwithstanding Item 1 above, Applicants must at minimum annually file a Compliance with Statement of Benefits (CF-1) form prior to May 15 with DMD. Example CF-1 forms that may be required on a project-by-project basis are as follows:
 - a. Personal Property Compliance with Statement of Benefits
 - b. Real Estate Improvements Compliance with Statement of Benefits
 - c. Eligible Vacant Building Compliance with Statement of Benefits
3. Annually file additional reporting to the City, such as compliance with the Inclusivity Plan, required under the agreement. Please see the executed **Memorandum of Agreement** for the project to determine additional compliance requirements.
4. If required, respond to an Annual Survey by DMD, regarding the nature of the development, the business climate in Marion County, or other data that might be reasonably required by DMD from time to time.

ADDITIONAL INFORMATION

If the City terminates the Economic Revitalization Area designation(s) and associated tax abatement deductions, it may require the applicant to repay the City all or a portion of the tax abatement savings received through the date of such termination as damages. Additional details relative to the repayment of damages shall be contained in the Memorandum of Agreement.