



# APPLICATION FOR DEDUCTION FROM ASSESSED VALUATION OF STRUCTURES IN ECONOMIC REVITALIZATION AREAS (ERA)

State Form 18379 (R14 / 6-16)

Prescribed by the Department of Local Government Finance

2017 PAY 2018

FORM 322 / RE

## INSTRUCTIONS:

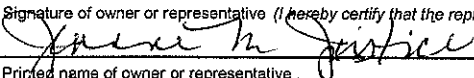
1. This form is to be filed in person or by mail with the County Auditor of the county in which the property is located.
2. To obtain this deduction, a Form 322 / RE must be filed with the County Auditor before May 10 in the year in which the addition to assessed valuation (or new assessment) is made, or not later than thirty (30) days after the assessment notice is mailed to the property owner if it was mailed after April 10. If the property owner misses the May 10 deadline in the initial year of assessment, he can apply between March 1 and May 10 of a subsequent year for the remainder of the abatement term. (See also IC 6-1.1-12.1-11.3 concerning the failure to file a timely application.)
3. A copy of the Form 11, the approved Form SB-1 / Real Property, the resolution adopted by the designating body, and the Form CF-1 / Real Property must be attached to this application.
4. The Form CF-1 / Real Property must be updated annually and provided to the County Auditor and the designating body for each assessment year in which the deduction is applicable.
5. Please see IC 6-1.1-12.1 for further instructions.
6. Taxpayer completes Sections I, II and III below.
7. If property located in an economic revitalization area is also located in an allocation area as defined in IC 36-7-14-39 or IC 36-7-15.1-26, an application for the property tax deduction may not be approved unless the Commission that designated the allocation area adopts a resolution approving the application (IC 6-1.1-12.1-2(k)).
8. Except for deductions related to redevelopment or rehabilitation of real property in a county containing a consolidated city, a deduction for the redevelopment or rehabilitation of real property may not be approved for the following facilities (IC 6-1.1-12.1-3):
  - a. Private or commercial golf course
  - b. Country club
  - c. Massage parlor
  - d. Tennis court
  - e. Skating facility, including roller skating, skateboarding or ice skating
  - f. Racquet sport facility (including handball or racquet ball court)
  - g. Hot tub facility
  - h. Suntan facility
  - i. Racetrack
  - j. Any facility, the primary purpose of which is (a) Retail food and beverage service; (b) Automobile sales or service; or (c) other retail; (unless the facility is located in an economic development target area established under IC 6-1.1-12.1-7).
  - k. Residential, unless the facility is a multi-family facility that contains at least 20% of the units available for use by low and moderate income individuals or unless the facility is located in an economic development target area established under IC 6-1.1-12.1-7, or the area is designated as a residentially distressed area which is required to meet conditions as cited in IC 6-1.1-12.1-2 (c) (1 & 2).
  - l. Package liquor store [see IC 6-1.1-12.1 - 3(e)(12)]

## SECTION I - DESCRIPTION OF PROPERTY

The owner hereby applies to the County Auditor for a deduction pursuant to IC 6-1.1-12.1-5 beginning with the assessment date January 1, 2017.

County <b>DELAWARE</b>	Township <b>MT PLEASANT</b>	DLGF taxing district number <b>17</b>	Key number
Name of owner <b>MIASA AUTOMOTIVE LLC</b>		Legal description from Form 11 <b>PT NE QTR 6.6000 ACRES</b>	
Property address (number and street, city, state, and ZIP code) <b>2101 SOUTH WEST STREET YORKTOWN IN 47396</b>			Date of Form 11 (month, day, year) <b>07/19/2016</b>
Type of structure <b>COMMERCIAL BUILDING</b>			Use of structure <b>COMMERCIAL</b>
Governing body that approved ERA designation <b>TOWN OF YORKTOWN, IN</b>		Date ERA designation approved (month, day, year) <b>04/17/2008</b>	Resolution number <b>2008-4</b>

## SECTION II - VERIFICATION OF OWNER OR REPRESENTATIVE

Signature of owner or representative (I hereby certify that the representations on this application are true) 		Date signed (month, day, year) <b>5/4/2017</b>
Printed name of owner or representative <b>Jeanne M Justice</b>	Address (number and street, city, state, and ZIP code) <b>2101 SOUTH WEST STREET YORKTOWN, IN 47396</b>	

## SECTION III - STRUCTURES

## AUDITOR'S USE

A. Rehabilitation structure	1. Assessed valuation AFTER rehabilitation	\$	
	2. Assessed valuation BEFORE rehabilitation	\$	
	3. Difference in assessed valuation (Line 1 minus Line 2)	\$	
	4. Assessed valuation eligible for deduction (for the increase in AV from the rehabilitation, not including the increase in AV from the reassessment of the entire structure)	\$	
B. New structure	1. Assessed valuation	\$	
	2. Assessed valuation eligible for deduction	\$	

## SECTION IV - VERIFICATION OF ASSESSING OFFICIAL

I verify that the above described structure was assessed and the owner was notified on \_\_\_\_\_ with the effective date of the assessment being January 1, 2017 and that the assessed valuations in Section III are correct.

Signature of Assessing Official	Printed name of assessing official	Date (month, day, year)
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**SECTION V - FOR AREAS, EXCEPT FOR A RESIDENTIALLY DISTRESSED AREA, WHERE THE STATEMENT OF BENEFITS WAS APPROVED BEFORE JULY 1, 2013 - DEDUCTION SCHEDULE PER IC 6-1.1-12.1-17**

**YEAR OF DEDUCTION / ASSESSED VALUE / PERCENTAGE / DEDUCTION\*\***

(1) For deductions allowed over a one (1) year period:

1 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 100% \* \_\_\_\_% \$\_\_\_\_\_

(2) For deductions allowed over a two (2) year period:

1 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 100% \* \_\_\_\_% \$\_\_\_\_\_

2 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 50% \* \_\_\_\_% \$\_\_\_\_\_

(3) For deductions allowed over a three (3) year period:

1 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 100% \* \_\_\_\_% \$\_\_\_\_\_

2 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 66% \* \_\_\_\_% \$\_\_\_\_\_

3 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 33% \* \_\_\_\_% \$\_\_\_\_\_

(4) For deductions allowed over a four (4) year period:

1 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 100% \* \_\_\_\_% \$\_\_\_\_\_

2 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 75% \* \_\_\_\_% \$\_\_\_\_\_

3 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 50% \* \_\_\_\_% \$\_\_\_\_\_

4 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 25% \* \_\_\_\_% \$\_\_\_\_\_

(5) For deductions allowed over a five (5) year period:

1 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 100% \* \_\_\_\_% \$\_\_\_\_\_

2 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 80% \* \_\_\_\_% \$\_\_\_\_\_

3 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 60% \* \_\_\_\_% \$\_\_\_\_\_

4 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 40% \* \_\_\_\_% \$\_\_\_\_\_

5 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 20% \* \_\_\_\_% \$\_\_\_\_\_

(6) For deductions allowed over a six (6) year period:

1 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 100% \* \_\_\_\_% \$\_\_\_\_\_

2 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 85% \* \_\_\_\_% \$\_\_\_\_\_

3 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 66% \* \_\_\_\_% \$\_\_\_\_\_

4 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 50% \* \_\_\_\_% \$\_\_\_\_\_

5 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 34% \* \_\_\_\_% \$\_\_\_\_\_

6 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 17% \* \_\_\_\_% \$\_\_\_\_\_

(7) For deductions allowed over a seven (7) year period:

1 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 100% \* \_\_\_\_% \$\_\_\_\_\_

2 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 85% \* \_\_\_\_% \$\_\_\_\_\_

3 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 71% \* \_\_\_\_% \$\_\_\_\_\_

4 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 57% \* \_\_\_\_% \$\_\_\_\_\_

5 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 43% \* \_\_\_\_% \$\_\_\_\_\_

6 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 29% \* \_\_\_\_% \$\_\_\_\_\_

7 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 14% \* \_\_\_\_% \$\_\_\_\_\_

**YEAR OF DEDUCTION / ASSESSED VALUE / PERCENTAGE / DEDUCTION\*\***

(8) For deductions allowed over a eight (8) year period:

1 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 100% \* \_\_\_\_% \$\_\_\_\_\_

2 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 88% \* \_\_\_\_% \$\_\_\_\_\_

3 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 75% \* \_\_\_\_% \$\_\_\_\_\_

4 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 63% \* \_\_\_\_% \$\_\_\_\_\_

5 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 50% \* \_\_\_\_% \$\_\_\_\_\_

6 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 38% \* \_\_\_\_% \$\_\_\_\_\_

7 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 25% \* \_\_\_\_% \$\_\_\_\_\_

8 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 13% \* \_\_\_\_% \$\_\_\_\_\_

(9) For deductions allowed over a nine (9) year period:

1 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 100% \* \_\_\_\_% \$\_\_\_\_\_

2 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 88% \* \_\_\_\_% \$\_\_\_\_\_

3 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 77% \* \_\_\_\_% \$\_\_\_\_\_

4 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 66% \* \_\_\_\_% \$\_\_\_\_\_

5 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 55% \* \_\_\_\_% \$\_\_\_\_\_

6 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 44% \* \_\_\_\_% \$\_\_\_\_\_

7 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 33% \* \_\_\_\_% \$\_\_\_\_\_

8 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 22% \* \_\_\_\_% \$\_\_\_\_\_

9 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 11% \* \_\_\_\_% \$\_\_\_\_\_

(10) For deductions allowed over a ten (10) year period:

1 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 100% \* \_\_\_\_% \$\_\_\_\_\_

2 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 95% \* \_\_\_\_% \$\_\_\_\_\_

3 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 80% \* \_\_\_\_% \$\_\_\_\_\_

4 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 65% \* \_\_\_\_% \$\_\_\_\_\_

5 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 50% \* \_\_\_\_% \$\_\_\_\_\_

6 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 40% \* \_\_\_\_% \$\_\_\_\_\_

7 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 30% \* \_\_\_\_% \$\_\_\_\_\_

8 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 20% \* \_\_\_\_% \$\_\_\_\_\_

9 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 10% \* \_\_\_\_% \$\_\_\_\_\_

10 20\_\_ pay 20\_\_ \$\_\_\_\_\_ 5% \* \_\_\_\_% \$\_\_\_\_\_

\* The deduction percentages shown in this section apply to a statement of benefits approved before July 1, 2013, that did not have an alternative deduction schedule adopted by the designating body. All other abatements shall use the percentages reflected in the abatement schedule adopted by the designating body per IC 6-1.1-12.1-17.

\*\* The amount of the deduction shall be adjusted annually to reflect changes to the assessed valuation resulting from a reassessment or an appeal of the assessment per IC 6-1.1-12.1-4 (b).

**SECTION VI - FOR A RESIDENTIALLY DISTRESSED AREA WHERE THE STATEMENT OF BENEFITS WAS APPROVED BEFORE JULY 1, 2013  
DEDUCTION SCHEDULE PER IC 6-1.1-12.1-17**

TYPE OF DWELLING	DEDUCTION IS THE LESSER OF: [IC 6-1.1-12.1-4.1(b)]	DEDUCTION IS ALLOWED FOR A FIVE (5) YEAR PERIOD WHICH INCLUDES YEARS:
<input type="checkbox"/> One (1) family dwelling	Assessed value (after rehabilitation or redevelopment) \$_____ or \$74,880 AV	____ pay ____ through ____ pay ____
<input type="checkbox"/> Two (2) family dwelling	Assessed value (after rehabilitation or redevelopment) \$_____ or \$105,080 AV	____ pay ____ through ____ pay ____
<input type="checkbox"/> Three (3) unit multifamily dwelling	Assessed value (after rehabilitation or redevelopment) \$_____ or \$156,000 AV	____ pay ____ through ____ pay ____
<input type="checkbox"/> Four (4) unit multifamily dwelling	Assessed value (after rehabilitation or redevelopment) \$_____ or \$199,680 AV	____ pay ____ through ____ pay ____
Assessed value limits for taxes due and payable prior to January 1, 2005 were \$36,000, \$51,000, \$75,000, and \$96,000 for one to four family dwellings respectively.		

**SECTION VII - APPROVAL OF COUNTY AUDITOR (COMPLETE ONLY IF APPROVED)**

This application is approved in the amounts shown above.

Signature of County Auditor	Printed name of County Auditor	Date signed (month, day, year)
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**NOTICE OF ASSESSMENT OF LAND AND STRUCTURES**  
STATE FORM 21366 (R15 / 11-15)  
Prescribed by the Department of Local Government Finance

**FORM  
11**

This notice indicates the assessed value of your property. Information on the valuation of your property and a copy of the property record card can be obtained from the Assessing Official at the telephone number and address below.

Name and Address of Property Owner:

\*\*\*\*\*AUTO\*\*SCH 5-DIGIT 47326  
04499 Miasa Automotive Llc 8-10-4498  
2101 S West St  
Yorktown, IN 47396-1148



**Legal Description:**

PT NE QTR 6.6000Acres STR: 212009 IN: OUT:

**Parcel or Identification Number:**

18-10-21-276-009.000-017

**Property Address (number and street, city, state, zip code)**

2101 S WEST ST  
YORKTOWN IN 47396

**THIS IS NOT A BILL**

\*The term "Improvements" includes, but is not limited to, buildings, structures, fixtures, and appurtenances. It represents a value added to the value of the land to equal the property's total market value-in-use. It should not be confused with improvements resulting from routine maintenance to the property, such as painting a house.

Notice to the taxpayer of the opportunity to appeal (IC 6-1.1-15-1):

If the taxpayer does not agree with the action of the Assessing Official giving this notice, an appeal can be initiated to challenge that action if the taxpayer files a notice for review in writing with the Township Assessor (if any) or the County Assessor not later than forty-five (45) days after the date of this notice of assessment. The written notice for review should include the name of the taxpayer, the address of the property, the key number or the parcel number of the property, the address of the taxpayer (if different from the property address), and the telephone number of the taxpayer. An Assessing Official who receives a notice for review must attempt to hold a preliminary informal meeting with the taxpayer to resolve as many issues as possible. The taxpayer may use a Form 130-Short to file this appeal. This form is available from the Assessing Official or at <https://forms.in.gov/Download.aspx?id=6979>. An appeal of this assessed value requires evidence relevant to the value of the taxpayer's property as of the assessment date.

	PREVIOUS ASSESSMENT	NEW ASSESSMENT EFFECTIVE JANUARY 1, 2016
LAND	139900	139900
STRUCTURES / IMPROVEMENTS*	593800	600000
TOTAL	733700	739900

**Reason for Revision of Assessment:** Annual Adjustment/ Cyclical Reassessment

**Reason for Notice:** IC 6-1.1-4-22 requires notification be given the taxpayer when an assessed value or property class is changed. Property assessed values have changed due to the implementation of the State Mandated 2015 - 2018 Cyclical Reassessment of real property and State Mandated Annual Adjustment of real property (Trending). Property class is updated to conform to the current use of the property. All properties are assessed using updated 2015 State Cost Tables.

- Agricultural land is assessed using a rate of \$1,960.00 per acre as established by the Department of Local Government Finance.
- The value represented on this form is based on the market value in use of your property as of January 1, 2016.
- The market value in use of the property is based on sales data from the period January 1, 2015 through December 31, 2015.
- Data and/or evidence for an appeal should be from same time period.
- Petitions that include data and/or evidence will be processed more efficiently.
- The deadline for filing an appeal is 45 days from the date of this notice, or September 2<sup>nd</sup>, 2016.

If the change in assessment is due to a new home, a taxpayer should be aware that there are many property tax benefits or deductions available. Please see INDIANA PROPERTY TAX BENEFITS (State Form 51781) available on the DLGF website, [www.IN.gov/dlgf](http://www.IN.gov/dlgf). If the real property is reassessed because it has been rehabilitated, a taxpayer may be eligible for rehabilitation deductions - see Form 322A or Form 322/RE. If the non-residential real property is reassessed because it has been rehabilitated, a taxpayer may be eligible for rehabilitation deductions - see Form 322A. Other non-residential construction may be eligible for deductions - See Forms 322/RE and Form 322/VBD.

Date of Notice (month, day, year): 07/19/2016

County: Delaware

Township: MT. PLEASANT TOWNSHIP

Assessing Official: James D. Carmichael

Telephone Number: (765) 747-7715

Address (number and street, city, state and zip code): 100 West Main Street, Room 101, Muncie, IN 47305



# STATEMENT OF BENEFITS REAL ESTATE IMPROVEMENTS

State Form 51767 (R2 / 1-07)

Prescribed by the Department of Local Government Finance

20 08 PAY 20 09

FORM SB-1 / Real Property

This statement is being completed for real property that qualifies under the following Indiana Code (check one box):

- ☒ Redevelopment or rehabilitation of real estate improvements (IC 6-1.1-12.1-4)  
☐ Eligible vacant building (IC 6-1.1-12.1-4.8)

## INSTRUCTIONS:

- 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 the redevelopment or rehabilitation of real property for which the person wishes to claim a deduction. "Projects" planned or committed to after July 1, 1987, and areas designated after July 1, 1987, require a STATEMENT OF BENEFITS. (IC 6-1.1-12.1)
- Approval of the designating body (City Council, Town Board, County Council, etc.) must be obtained prior to initiation of the redevelopment or rehabilitation, BEFORE a deduction may be approved.
- To obtain a deduction, application Form 322 ERA/RE or Form 322 ERA/VBD, Whichever is applicable, must be filed with the County Auditor by the later of: (1) May 10; or (2) thirty (30) days after the notice of addition to assessed valuation or new assessment is mailed to the property owner at the address shown on the records of the township assessor.
- Property owners whose Statement of Benefits was approved after June 30, 1991, must attach a Form CF-1/Real Property annually to the application to show compliance with the Statement of Benefits. [IC 6-1.1-12.1-5.1(b) and IC 6-1.1-12.1-5.3(i)]
- The schedules established under IC 6-1.1-12.1-4(d) for rehabilitated property and under IC 6-1.1-12.1-4.8(1) for vacant buildings apply to any statement of benefits approved on or after July 1, 2000. The schedules effective prior to July 1, 2000, shall continue to apply to a statement of benefits filed before July 1, 2000.

## SECTION 1

### TAXPAYER INFORMATION

Name of taxpayer

MIASA AUTOMOTIVE LLC

Address of taxpayer (number and street, city, state, and ZIP code)

3100 E COUNTY ROAD 350 NORTH, MUNCIE, IN 47303

Name of contact person

SERGIO PALACIOS

Telephone number

765/751-9968

E-mail address

S.PALACIOS@MIASA.COM

## SECTION 2

### LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Name of designating body

TOWN OF YORKTOWN, INDIANA

Resolution number

Location of property

2301 WEST STREET, YORKTOWN, INDIANA DELAWARE

DLGF taxing district number

18-017

Description of real property improvements, redevelopment, or rehabilitation (use additional sheets if necessary)

MECHANICAL AND STRUCTURAL UPGRADES, SOME ELECTRICAL IMPROVEMENTS

Estimated start date (month, day, year)

3/15/2008

Estimated completion date (month, day, year)

9/15/2008

## SECTION 3

### ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT

Current number

17

Salaries

627,000

Number retained

17

Salaries

627,000

Number additional

57

Salaries

1,660,500

## 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.

### REAL ESTATE IMPROVEMENTS

Current values

855,000

ASSESSED VALUE

1,485,900

Plus estimated values of proposed project

600,000

Less values of any property being replaced

0

Net estimated values upon completion of project

1,455,000

630,900

1,455,000

## 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

Title

Plant Manager

Date signed (month, day, year)

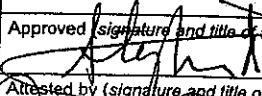
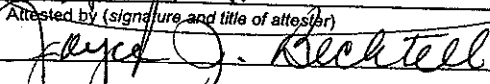
4/17/08

# 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, provides for the following limitations:

- 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 \_\_\_\_\_.
- B. The type of deduction that is allowed in the designated area is limited to:
1. Redevelopment or rehabilitation of real estate improvements ☐ Yes ☐ No
  2. Residentially distressed areas ☐ Yes ☐ No
  3. Occupancy of a vacant building ☐ Yes ☐ No
- C. The amount of the deduction applicable is limited to \$ \_\_\_\_\_.
- D. Other limitations or conditions (specify) \_\_\_\_\_
- E. The deduction is allowed for \_\_\_\_\_ years\* (see below).

We have also 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 (signature and title of authorized member of designating body)	Telephone number	Date signed (month, day, year)
	265-759-4003	4-17-08
Attested by (signature and title of attester)	Designated body	
 Joyce G. Becktel	TOWN OF YORKTOWN	

\* If the designating body limits the time period during which an area is an economic revitalization area, it does not limit the length of time a taxpayer is entitled to receive a deduction to a number of years designated under IC 6-1.12-12.1-4.

- A. For residentially distressed areas, the deduction period may not exceed five (5) years.
- B. For redevelopment and rehabilitation or real estate improvements:
1. If the Economic Revitalization Area was designated prior to July 1, 2000, the deduction period is limited to three (3), six (6), or ten (10) years.
  2. If the Economic Revitalization Area was designated after June 20, 2000, the deduction period may not exceed ten (10) years.
- C. For vacant buildings, the deduction period may not exceed two (2) years.

**APPLICATION FOR TAX ABATEMENT  
REAL PROPERTY**

This completed application, including a map identifying the general location, should be signed by the owner (or representative) of the new real property improvements and submitted to:

Yorktown Town Board  
c/o Yorktown Town Hall  
9800 West Smith Street  
Yorktown, IN 47396  
Phone: (765) 759-8521  
Please type or print.

Date: \_\_\_\_\_ Name of Company: MIASA AUTOMOTIVE LLC

1. Address of Property: 2301 WEST STREET, YORKTOWN IN 47396

2. Current Zoning: \_\_\_\_\_ 3. Legal Description: \_\_\_\_\_

4. Property Owner(s):

Name MIASA AUTOMOTIVE LLC

Address 3100 E COUNTY ROAD 350 N  
MUNCIE IN 47303

5. Owner's Representative:

Name SERGIO PALACIOS

Address 3100 E COUNTY ROAD 350 N  
MUNCIE IN 47303

6. Is Property / Facility Served by Utilities? Yes X No \_\_\_\_\_

7. Are Present Utilities Adequate for New Physical Improvements? Yes X No \_\_\_\_\_

8. If Not, Please Explain: \_\_\_\_\_

9. Briefly Describe the New Physical Improvements, How the Property will be Used, and the Projected Cost:

MECHANICAL AND STRUCTURAL UPGRADES. SOME ELECTRICAL  
IMPROVEMENTS.

10. Tax Assessment and Payment:

Amount of last real property assessment: \$ 1,485,900

Amount of last real property taxes: \$ 44,195.12

(Please attach a copy of your latest paid tax receipts to this form)

APPLICATION FOR TAX ABATEMENT ON REAL PROPERTY PAGE 2

11. Total number of employees currently working for the company: 17  
12. Number of Minorities: 0 Number of Females: 2 Number of Handicapped: 0  
13. What percentage of employees are Town of Yorktown residents? 2 %  
14. Number of new employees to be added as a result of the abatement: 57  
15. Number of jobs retained as a result of the project: 17 Actual (+-) jobs \_\_\_\_\_  
16. Please answer the following additional questions regarding the total compensation package:

Fringe Benefits:

Health Insurance (Y or N) Y ; % paid by employer: 75 % % paid by employee 25 %

Pension (Y or N) Y ; % paid by employer: 33 % % paid by employee 67 %

Wage Package:

Starting Wage: \$ 12.00 ; High Wage: \$ 18.00 ; Average Wage: \$ 14.00

Applicant agrees that in consideration of the mutual performance of the process associated with the grant of the tax abatement by the Applicant and the Town of Yorktown, Indiana, and the grant of the abatement sought, the applicant agrees and warrants that the Applicant is aware of, and will comply with any and all procedures and criteria as set forth under State Law or by Ordinance of the Town of Yorktown. It is expressly understood and agreed that such procedures and criteria include, but are not limited to, compliance requirements, wage requirements, and addition and retention of employees.

I swear or affirm under penalties for perjury that the above information and representations on this application and Form SB-1 are true and complete.

[Signature] Dist Manager 4/11/08  
Name Title Date

Notary Public \_\_\_\_\_

Subscribed and sworn to before me this 17th day of APRIL, 20 08.

Joyce J. Bechtel  
Notary Public

Resident of DELAWARE County, Indiana.

My Commission Expires:

6-30-08

NOTICE: Your signature above indicates that you are aware that you must annually file both Form CF-1 (Compliance with Statement of Benefits), and Form 322 ERA (Application for Deduction from Assessed Valuation of Structures in Economic Revitalization Areas) by the dates indicated on the respective forms in order to actually receive your deduction.

FINAL

RESOLUTION NO. 2008-04

RESOLUTION APPROVING DEDUCTION FROM ASSESSED VALUE ON NEW REAL  
PROPERTY IMPROVEMENTS IN AN ALREADY DECLARED ECONOMIC REVITALIZATION  
AREA FOR

Miasa Automotive Parts, LLC  
(Real Estate)

WHEREAS, the Indiana General Assembly has enacted a statute, I.C. 6-6.1-12.1 (the "Act"), authorizing certain deductions from the assessed value of new real property improvements (as defined in the Act) for the purpose of allowing partial abatement of real estate property taxes attributable to redevelopment or rehabilitation in an area that is declared an economic revitalization area; and

WHEREAS, the Act provides that the town board of a town may find that a particular area within the corporate limits of that town is an economic revitalization area under the procedures prescribed in I.C. 6-1.1-12.1-2.5; and

WHEREAS, Miasa Automotive Parts, LLC will undertake the construction of new real property improvements at an existing facility located at 2101 South West Street in the Town of Yorktown which is legally described on the attached map and legal description as an economic revitalization area, and authorizes deductions from assessed value of said real property improvements; and

WHEREAS, as a condition of approval of the ensuing abatement, Miasa Automotive Parts, LLC agrees to update the Town Board of the Town of Yorktown, Indiana with regard to the status of employment at the facility during the term of the life of the abatement.

NOW, THEREFORE, BE IT RESOLVED by the Town Board of the Town of Yorktown, Indiana:

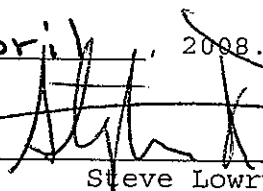
1. The Town Board finds and determines that the above described Area is in an already designated Economic Revitalization Area and therefore meets the qualifications for an economic revitalization area for the purposes of I.C. 6-1.1-12.1-3(e)(11)(A).
2. The Yorktown Clerk-Treasurer shall take such further actions as may be required in all applicable ordinances and laws, to carry out the purposes of this Resolution and to insure the eligibility of said new real property construction for purposes of allowing a deduction from the assessed value of said improvements for ten (10) years in accordance with I.C. 6-1.1-12.1-4.
3. This Resolution shall be in full force and effect from and after its passage by the Town Board and such publications as may be required by law.



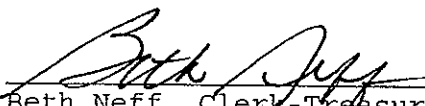
4. It is understood that Miasa Automotive Parts, LLC is responsible for following all annual state and local filing requirements regarding this abatement to assure receipt of the abatement per the applicable ten (10) year schedule.

	Yeas	Nays	Abstained	Absent
Mike Beeman	_____	_____	_____	_____✓
Larry Crouch	_____✓	_____	_____	_____
Bob Flanagan	_____✓	_____	_____	_____
Rick Glaub	_____✓	_____	_____	_____
Steve Lowry	_____✓	_____	_____	_____

Passed by the Town Board of the Town of Yorktown, Indiana,  
this 17 day of April, 2008.

  
Steve Lowry, President of Town Board  
Town of Yorktown, Indiana

ATTEST:

  
Beth Neff, Clerk-Treasurer  
Town of Yorktown, Indiana



# COMPLIANCE WITH STATEMENT OF BENEFITS REAL ESTATE IMPROVEMENTS

State Form 51766 (R3 / 2-13)

Prescribed by the Department of Local Government Finance

2017 PAY 2018

FORM CF-1 / Real Property

## INSTRUCTIONS:

1. This form does not apply to property located in a residentially distressed area or any deduction for which the Statement of Benefits was approved before July 1, 1991.
2. Property owners must file this form with the county auditor and the designating body for their review regarding the compliance of the project with the Statement of Benefits (Form SB-1/Real Property).
3. This form must accompany the initial deduction application (Form 322/RE) that is filed with the county auditor.
4. This form must also be updated each year in which the deduction is applicable. It is filed with the county auditor and the designating body before May 15, or by the due date of the real property owner's personal property return that is filed in the township where the property is located. (IC 6-1.1-12.1-5.1(b))
5. With the approval of the designating body, compliance information for multiple projects may be consolidated on one (1) compliance form (Form CF-1/Real Property).

## PRIVACY NOTICE

The cost and any specific individual's salary information is confidential; the balance of the filing is public record per IC 6-1.1-12.1-5.1 (c) and (d).

SECTION 1 TAXPAYER INFORMATION		
Name of taxpayer MIASA AUTOMOTIVE LLC	County DELAWARE	
Address of taxpayer (number and street, city, state and ZIP code) 2101 SOUTH WEST STREET YORKTOWN IN 47396	DLGF taxing district number 17	
Name of contact person JEANNE JUSTICE	Telephone number 765-751-9968	

SECTION 2 LOCATION AND DESCRIPTION OF PROPERTY		
Name of designating body TOWN OF YORKTOWN, IN	Resolution number 2008-4	Estimated start date (month, day, year) 03/15/2008
Location of property 2101 SOUTH WEST STREET YORKTOWN IN 47396	Actual start date (month, day, year) 04/28/2008	
Description of real property improvements: MECHANICAL, STRUCTURAL, AND ELECTRICAL IMPROVEMENTS	Estimated completion date (month, day, year) 09/15/2008	
	Actual completion date (month, day, year) 12/15/2008	

SECTION 3 EMPLOYEES AND SALARIES		
EMPLOYEES AND SALARIES	AS ESTIMATED ON SB-1	ACTUAL
Current number of employees	17	72
Salaries	627,000	2,032,325
Number of employees retained	17	17
Salaries	627,000	627,000
Number of additional employees	57	55
Salaries	1,660,500	1,405,325

SECTION 4 COST AND VALUES		
COST AND VALUES	REAL ESTATE IMPROVEMENTS	
AS ESTIMATED ON SB-1	COST	ASSESSED VALUE
Values before project	855,000	1,485,900
Plus: Values of proposed project	600,000	600,000
Less: Values of any property being replaced		630,900
Net values upon completion of project	1,455,000	1,455,000
ACTUAL	COST	ASSESSED VALUE
Values before project	855,000	
Plus: Values of proposed project	227,010	
Less: Values of any property being replaced		
Net values upon completion of project	1,082,010	

SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER		
WASTE CONVERTED AND OTHER BENEFITS	AS ESTIMATED ON SB-1	ACTUAL
Amount of solid waste converted		
Amount of hazardous waste converted		
Other benefits:		

SECTION 6 TAXPAYER CERTIFICATION		
I hereby certify that the representations in this statement are true.		
Signature of authorized representative <i>Jeane Justice</i>	Title <i>Mayor</i>	Date signed (month, day, year) 5/4/17

**OPTIONAL: FOR USE BY A DESIGNATING BODY WHO ELECTS TO REVIEW THE COMPLIANCE WITH STATEMENT OF BENEFITS (FORM CF-1)  
THAT WAS APPROVED AFTER JUNE 30, 1991**

**INSTRUCTIONS:** (IC 6-1.1-12.1-5.1 and IC 6-1.1-12.1-5.9)

1. Not later than forty-five (45) days after receipt of this form, the designating body may determine whether or not the property owner has substantially complied with the Statement of Benefits (Form SB-1/Real Property).
2. If the property owner is found **NOT** to be in substantial compliance, the designating body shall send the property owner written notice. The notice must include the reasons for the determination and the date, time and place of a hearing to be conducted by the designating body. The date of this hearing may not be more than thirty (30) days after the date this notice is mailed. A copy of the notice may be sent to the county auditor and the county assessor.
3. Based on the information presented at the hearing, the designating body shall determine whether or not the property owner has made reasonable efforts to substantially comply with the Statement of Benefits (Form SB-1/Real Property) and whether any failure to substantially comply was caused by factors beyond the control of the property owner.
4. If the designating body determines that the property owner has **NOT** made reasonable efforts to comply, then the designating body shall adopt a resolution terminating the property owner's deduction. If the designating body adopts such a resolution, the deduction does not apply to the next installment of property taxes owed by the property owner or to any subsequent installment of property taxes. The designating body shall immediately mail a certified copy of the resolution to: (1) the property owner (2) the county auditor, and (3) the county assessor.

We have reviewed the CF-1 and find that:

- ☐ the property owner **IS** in substantial compliance
- ☐ the property owner **IS NOT** in substantial compliance
- ☐ other (specify) \_\_\_\_\_

Reasons for the determination (attach additional sheets if necessary)

Signature of authorized member

Date signed (month, day, year)

Attested by:

Designating body

If the property owner is found not to be in substantial compliance, the property owner shall receive the opportunity for a hearing. The following date and time has been set aside for the purpose of considering compliance.

Time of hearing

- ☐ AM  
☐ PM

Date of hearing (month, day, year)

Location of hearing

**HEARING RESULTS (to be completed after the hearing)**

- ☐ Approved ☐ Denied (see instruction 4 above)

Reasons for determination (attach additional sheets if necessary)

Signature of authorized member

Date signed (month, day, year)

Attested by:

Designating body

**APPEAL RIGHTS [IC 6-1.1-12.1-5.9(e)]**

A property owner whose deduction is denied by the designating body may appeal the designating body's decision by filing a complaint in the office of the Circuit or Superior Court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner.