

Synopsis: The proposed Resolution, if adopted, would waive the non-compliance of Incipio for its failure to timely file the CF-1/PP and reinstate the personal property tax abatement granted for a period of ten (10) years under Resolution 2-R-20.

RESOLUTION NO. 6-R-24

A RESOLUTION WAIVING CERTAIN NON-COMPLIANCE

WHEREAS, I.C. 6-1.1-12.1 *et seq.*, provides for a deduction in property taxes for property which has been designated as being within an economic revitalization area and for which a statement of benefits has been approved by the fiscal body of the City of Huntington, Indiana (“City”); and

WHEREAS, the City, in Resolution 2-R-20 approved a tax abatement for Personal Property and filed by the taxpayer, Incipio Devices, LLC (“Incipio”) for a period of ten (10) years; and

WHEREAS, I.C. 6-1.1-12.1-5.1, as modified by the Governor’s Executive Orders, requires Incipio to file a Form CF-1/PP no later than June 15, 2021 for the tax year 2021 due and payable in 2022, in order to show substantial compliance with the Statement of Benefits/Personal Property approved under Resolution 2-R-20; and

WHEREAS, the City has been informed by Incipio that Incipio failed to timely file Form CF-1/PP as it relates to the ten (10) year tax abatement granted under Resolution 2-R-20 and Incipio has requested a waiver of non-compliance; and

WHEREAS, I.C. 6-1.1-12.1-9.5(b)(1) allows a designating body to waive certain applicant non-compliance by resolution, including but not limited to, applicants failure to file a timely or complete deduction application, as long as the document is filed before the Resolution is adopted; and

NOW, THEREFORE, BE IT RESOLVED, after due consideration and deliberation, and from the information contained in the CF-1/PP and additional relevant information, the City does hereby find and determine as follows:

1. That Incipio did fail to timely file its Form CF-1/PP by June 15, 2022 and June 15, 2023 as required by I.C. 6-1.1-12.1-5.1, as modified by the Governor's Executive Orders; and
2. That Incipio did file its Form CF-1/PP on April 5, 2024, before the adoption of this Resolution in compliance with I.C. 6-1.1-12.1-9.5; and
3. That the City does affirmatively waive the non-compliance of Incipio by its failure to timely file its Form CF-1/PP by June 15, 2022 and June 15, 2023; and
4. That the tax abatement granted to Incipio for a period of ten (10) years under Resolutions 2-R-20 is reinstated for the 2023 tax year due and payable in 2024; and
5. That the City Clerk-Treasurer shall certify a copy of this Resolution to the taxpayer and the Department of Local Government Finance.

{Signature Page Follows}

RESOLUTION NO. 6-R-24

Duly passed on first and final reading this ___ day of _____, 2024 by a vote of ___ in favor and ___ opposed.

CITY OF HUNTINGTON, INDIANA by its COMMON COUNCIL

Voting in favor:

Voting in opposition:

Dwight Brautigam
Charles Chapman
(President)
Dave Funk
PJ Felton
Todd Johnson
Paul Pike
Andrew Rensberger

Attest:

City Clerk-Treasurer

Presented by me to the Mayor for approval or veto, this _____ day of _____, 2024.

City Clerk-Treasurer

This Resolution having been adopted by the Common Council and presented to me is [APPROVED or VETOED], this _____ day of _____, 2024.

Mayor of the City of Huntington