

APPLICATION AND APPROVAL PROCESS TO OBTAIN AN ASSESSED VALUATION DEDUCTION (“TAX ABATEMENT”) IN THE CITY OF HAMMOND, INDIANA



MAYOR’S OFFICE OF ECONOMIC DEVELOPMENT
CITY OF HAMMOND, INDIANA
Thomas M. McDermott Jr., Mayor

To facilitate a smooth application process of an application and petition for an assessed valuation deduction (or “tax abatement”), the Mayor’s Office of Economic Development and the Common Council of the City of Hammond, Indiana (the “**City Council**”) have established the following procedures for submitting an application for an assessed valuation deduction, whether for real and/or personal property in the City of Hammond, Indiana (the “**City**”).

INTRODUCTION

Indiana property assessed valuation deduction statutes (commonly known as “tax abatement”) were first enacted in 1979 to encourage job growth and other expansions of local economies throughout the state under Indiana Code (I.C.) 6-1.1-12.1, *et seq.* (the “**Act**”). Generally, a deduction of assessed valuation is correlated to a tax savings of the city property taxes, thus the term “tax abatement.” An assessed valuation deduction is available to qualified taxpayers in an Economic Revitalization Area (an “**ERA**”) or in an Economic Development Target Area (an “**EDTA**”). A real or personal property owner who constructs, redevelops or rehabilitates real property or who installs eligible depreciable personal property within an ERA or and EDTA is qualified; however, City Council approval is necessary. An ERA or and EDTA is generally defined as a geographic region in which certain factors, such as lack of development or cessation of growth, are no longer conducive to the area’s normal development.

This application and approval process has been updated through applicable legislation effective July 1, 2014 as enacted by the Indiana General Assembly; however should there be a conflict and discrepancy, the Act shall prevail.

ASSESSED VALUATION DEDUCTIONS

Real Property

An assessed valuation deduction may be granted for eligible real property and depreciable personal property or may be granted for both as approved by the City Council. With regard to real property, an assessed valuation deduction is granted only on a structure or building – not on other improvements such as paving or other ancillary improvements. Land by statute does not qualify for an assessed valuation deduction. For example, this would include construction of new buildings as well as renovations or enlargements of existing structures.

Depreciable Personal Property

An assessed valuation deduction can be granted on the following types of depreciable personal property:

- New manufacturing equipment used in the direct production, manufacture, fabrication, assembly, extrication, mining, processing, refining, or finishing of other tangible personal property, including but not limited to use to dispose of solid waste or hazardous waste by converting the solid waste into energy or other useful products, as referenced in the Act under Section 1(3).

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- New research and development equipment used in research and development activities devoted directly and exclusively to experimental or laboratory research and development for new products, new uses of existing products, or improving or testing existing products, as referenced in the Act under Section 1(12).
 - New logistical distribution equipment consisting of racking equipment, scanning or coding equipment, separators, conveyors, forklifts or lifting equipment (including “walk behinds”), transitional moving equipment, packaging equipment, sorting and picking equipment, or software for technology used in the logical distribution used in the storage or distribution of goods, services or information, as referenced in the Act under Section 1(13).
 - New information technology equipment consisting of equipment, including software, used in the fields of information processing, office automation, telecommunication facilities and networks, informatics, networks administration, software development, and fiber optics, as referenced in the Act under Section 1(14).

Unoccupied Vacant Buildings

In 2006 the Indiana General Assembly adopted and passed public law [P.L.154-2006, SEC.28. Amended by P.L.219-2007, SEC.32; P.L.112-2012, SEC.28; P.L.288-2013, SEC.12] to amend the Act to include a new section, Section 4.8 titled Property Owner Statement of Benefits; Findings by Designating Body; Deduction Periods, Amounts, and Limitations as it relates to a “deduction from the assessed valuation of a building only if the property owner or a tenant of the property owner occupies the eligible vacant building and uses it for commercial or industrial purposes” (a “**Vacant Building Assessed Valuation Deduction**”).

The City Council as the designating body must base its determination to grant a Vacant Building Assessed Valuation Deduction on the following factors:

1. Whether 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 occupation of the eligible vacant building.
2. Whether 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 occupation of the eligible vacant building.
3. Whether any other benefits about which information was requested are benefits that can be reasonably expected to result from the proposed occupation of the eligible vacant building.
4. Whether the occupation of the eligible vacant building will increase the tax base and assist in the rehabilitation of the economic revitalization area.
5. Whether the totality of benefits is sufficient to justify the deduction.

The maximum amount of the Vacant Building Assessed Valuation Deduction may not exceed the lesser of:

1. The annual amount for which the eligible vacant building was offered for lease or rent by the owner or a previous owner during the period the eligible vacant building was unoccupied; or
2. An amount, as determined by the City Council in its discretion, that is equal to the annual amount for which similar buildings in Lake County or contiguous counties (Porter County, Newton County or Jasper County) were leased or rented or offered for lease or rent during the period the eligible vacant building was unoccupied.



ASSESSED VALUATION DEDUCTION ABATEMENT PERIOD

The City Council may grant an assessed valuation deduction on eligible real or depreciable personal property that is and eligible vacant building that are located within a designated ERA pursuant to Sections 2 and 2.5 of the Act, which shall be limited to an abatement period of not more than ten (10) years in accordance with Section 17(b) for statement of benefit forms approved after June 30, 2013. [Reference: Section 3(c) for real property and Section 4.5(c) for depreciable personal property and Section 4.8(g) for eligible vacant building, of the Act, further referencing Section 17(b)].

Effective July 1, 2015:

Pursuant to Section 18 of the Act, the City Council may establish an “*enhanced abatement schedule*” for an assessed valuation deduction described as Business Personal Property and “used in a trade or business or otherwise held, used, or consumed in connection with the production of income” [refer to Section 18(b) of the Act for a detail description of Business Personal Property including disqualified personal property]. Pursuant to Section 18(d)(2), an enhanced abatement schedule period may not exceed twenty (20) years.

ASSESSED VALUATION DEDUCTION PERCENTAGES

A City Council resolution approving an assessed valuation deduction pursuant to Sections 2 and 2.5 of the Act must also include, in accordance with Section 17(b) of the Act, an abatement schedule specifying the percentage amount of the deduction for each year of the approved abatement period [Reference: Section 4(a)(2) for real property, Section 4.5(g)(2) for depreciable personal property and Section 4.8(h)(2) for eligible vacant building, further referencing Section 17(b)]. Prior to July 1, 2011, the abatement percentages were determined by the abatement period for both real and personal property assessed valuation deduction, known as the “**Traditional Abatement Schedule Percentages**.” However, as of July 1, 2011, abatement percentages for each year of an abatement period are at the discretion of the City Council. It is recommended that the City Council consider its abatement percentage options and the tax rate and levy impacts prior to determining or approving the percentage amount of the deduction for each year of the approved abatement period.

Effective July 1, 2015:

Pursuant to Section 18 of the Act, the City Council may establish an “*enhanced abatement schedule*” for an assessed valuation deduction described as Business Personal Property and “used in a trade or business or otherwise held, used, or consumed in connection with the production of income” [refer to Section 18(b) of the Act for a detail description of Business Personal Property including disqualified personal property]. Pursuant to Section 18(d)(1), an enhanced abatement schedule must specify the percentage amount of an assessed valuation deduction for each year the deduction is to be applied during the enhanced abatement schedule period.

The Traditional Abatement Schedule Percentages are included herein (see **TABLE 1:** Real Property Traditional Abatement Schedule Percentages; **TABLE 2:** Depreciable Personal Property Traditional Abatement Schedule Percentages and **TABLE 3:** Vacant Building Traditional Abatement Schedule Percentages) for not only informational and reference purposes, but as a point of reference for an assessed valuation deduction negotiation process between the City and an applicant. The City Council may determine that that the Traditional Abatement Schedule Percentages are more appropriate and efficient, as well as comparable to, other assessed valuation deduction approved by the City prior to July 1, 2014.



TABLE 1: Real Property Traditional Abatement Schedule Percentages

Real property abatement is a declining percentage of the increase in assessed valuation of an improvement based on one of the following time periods and percentages as determined by a local governing body.
Land does NOT qualify for an assessed valuation deduction.

Year	Ten-Year	Nine-Year	Eight-Year	Seven-Year	Six-Year	Five-Year	Four-Year	Three-Year	Two-Year	One-Year
1	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
2	95%	88%	88%	85%	85%	80%	75%	66%	50%	
3	80%	77%	75%	71%	66%	60%	50%	33%		
4	65%	66%	63%	57%	50%	40%	25%			
5	50%	55%	50%	43%	34%	20%				
6	40%	44%	38%	29%	17%					
7	30%	33%	25%	14%						
8	20%	22%	13%							
9	10%	11%								
10	5%									

TABLE 2: Depreciable Personal Property Traditional Abatement Schedule Percentages

Depreciable personal property abatement is a declining percentage of the increase in assessed valuation of an eligible and qualified personal property based on one of the following time periods and percentages as determined by a local governing body.

Year	Ten-Year	Nine-Year	Eight-Year	Seven-Year	Six-Year	Five-Year	Four-Year	Three-Year	Two-Year	One-Year
1	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
2	90%	88%	88%	85%	85%	80%	75%	66%	50%	
3	80%	77%	75%	71%	66%	60%	50%	33%		
4	70%	66%	63%	57%	50%	40%	25%			
5	60%	55%	50%	43%	34%	20%				
6	50%	44%	38%	29%	25%					
7	40%	33%	25%	14%						
8	30%	22%	13%							
9	20%	11%								
10	10%									

TABLE 3: Vacant Building Traditional Abatement Schedule Percentages

Vacant Building abatement is a declining percentage of the increase in assessed valuation of an eligible and qualified vacant building or part of the occupied vacant building based on one of the following time periods and percentages as determined by a local governing body.

Year	Two-Year	One-Year
1	100%	100%
2	50%	



APPLICATION AND DOCUMENT SUBMISSION

Assessed valuation deduction information packets and application forms are available from the Mayor's Office of Economic Development. Any questions regarding an assessed valuation deduction, an application, forms or the process may be directed to the Mayor's Office of Economic Development. Assessed valuation deduction forms approved by the State of Indiana are available on the Indiana Department of Local Government Finance website at <http://www.ai.org/dlqf>.

The City Council shall have the authority to make a final determination on an application for an assessed valuation deduction. However, if a proposed project located within an ERA or EDTA is also located within a designated allocation area of the Hammond Redevelopment Commission, an assessed valuation deduction may not be approved unless the resolution approving the statement of benefits (FORM SB-1) identifies and documents the assessed valuation deduction as within a designated allocation area, pursuant to Indiana Code 6-1.1-12.1-2(l).

Applications and state approved assessed valuation deduction forms must be completed and signed by an authorized representative for the proposed project to be located in the City. Applications, all necessary forms, a Site Plan of the proposed project (if a real property improvement) and a boundary description (or legal description) should then be submitted to the Mayor's Office of Economic Development.

NOTE: an assessed valuation deduction must be approved by the City Council before actual new construction, redevelopment or rehabilitation is initiated or depreciable personal property is purchased, installed and placed into service. Any new construction, redevelopment or rehabilitation initiated or depreciable personal property purchased, installed and placed into service prior to City Council approval is deemed a "false start" which is grounds for an immediate denial of the application or may impact the final determination on the application for an assessed valuation deduction.

IMPOSITION OF AN ASSESSED VALUTION DEDUCTION FEE ("IMPOSED FEE")

Pursuant to Section 14 of the Act, the City Council with the consent of the property owner as the applicant may impose an assessed valuation deduction fee (the "Imposed Fee") on a real and/or personal property assessed valuation deduction approved by resolution of the City Council. However, an Imposed Fee does not apply to Residential ERAs. The City Council must in a resolution approving a statement of benefits (FORM SB-1) include appropriate language in order to statutorily impose an Imposed Fee. The approving resolution must incorporate the Act citation ("I.C. 6-1.1-12.1-14) including the percentage (not to exceed 15 percent).

A proposed project Economic Development Analysis submitted to the City Council by the Mayor's Office of Economic Development shall include an estimate of an Imposed Fee as a result of the assessed valuation deduction, if approved by the City Council. The Imposed Fee percentage applied shall be fifteen percent (15%).

Upon approval of the Imposed Fee as included in a resolution approving a statement of benefits (FORM SB-1), the Office of the Lake County Auditor shall determine the Imposed Fee to be collected by the Lake County Treasurer from the property owner. The Imposed Fee collected by the Lake County Treasurer shall be distributed by the Lake County Auditor, according to the City Council's instructions to the County Auditor as documented in the approving resolution, to one or more public or non-profit entities established to promote economic development within the City.



If the Imposed Fee is not paid by the property owner, the City Council may by resolution terminate the property owner's assessed value deduction. If the City Council approves such a resolution, the assessed valuation deduction does not apply to the next installment of property taxes owed or to subsequent installments of property taxes.

Waiver of an Imposed Fee

The Common Council may waive the imposition of an Imposed Fee from its initial approval and resolution of a property owner's assessed valuation deduction statement of benefits (FORM SB-1), **IF**:

- (a) The property owner consents to a donation ("Optional Donation") to one or more public or non-profit entities established to promote economic development within the corporate limits of the City as determined by the Common Council in amount totaling the estimated Imposed Fees during the assessed valuation deduction abatement period at a net present value with a three percent (3.00%) discount rate applied as calculated in the Economic Development Analysis submitted to the City Council by the Mayor's Office of Economic Development. Said Optional Donation is due in two (2) installments to the City Controller for disbursement to or receipt in the appropriate fund of one or more public or non-profit entities established to promote economic development within the City, such that:

- 1) **INSTALLMENT ONE** shall be sixty percent (60%) to seventy-five percent (75%) of the total estimated Imposed Fee during the assessed valuation deduction abatement period at a net present value with a three percent (3.00%) discount rate applied, as calculated in the Economic Development Analysis submitted to the City Council by the Mayor's Office of Economic Development.

A memorandum of understanding or development agreement between the City of Hammond and the property owner shall document the percentage of the estimated Imposed Fee due for Installment One and the date said Optional Donation-Installment One is due to the City.

- 2) **INSTALLMENT TWO** shall be a reconciliation of the total estimated Imposed Fee during the assessed valuation deduction abatement period at a net present value with a three percent (3.00%) discount rate applied, as calculated in the Economic Development Analysis submitted to the City Council by the Mayor's Office of Economic Development as compared to a revised Economic Development Analysis based upon the assessed value of the real property and/or depreciable personal property once first assessed by the Office of the Lake County Assessor.

This two installment method is being applied in order provide a property owner the ability to budget the Optional Donation over a two-year period and to insure a reasonable Optional Donation based upon an assessment of the Lake County Auditor rather than an estimate of assessed valuation.

The Optional Donation-Installment Two is due to the City no later than 45 days of notice by the City to the property, based upon the final assessed value of the real property (FORM 11) and/or depreciable personal property (FORM 103) as assessed by the Office of the Lake County Assessor

- (b) The estimated Imposed Fee over the abatement period of a property owner's application for an assessed valuation deduction statement of benefits (FORM SB-1) is calculated at a net present value with a three percent (3.00%) discount rate applied, as calculated in the Economic Development Analysis submitted to the City Council by the Mayor's Office of Economic Development to be less than three thousand dollars (\$3,000).



ASSESSED VALUATION DEDUCTION REVIEW AND APPROVAL PROCESS

The Mayor's Office of Economic Development shall be responsible for reviewing each application for an assessed valuation deduction including all forms and supplemental submissions required for completeness and accuracy, which may include gathering additional relevant information required by the City in order to properly consider and make a final determination on the assessed valuation deduction application.

Initial Review of an Assessed Valuation Deduction Application

An applicant is required to complete and file with the Mayor's Office of Economic Development the following documents in order to provide a comprehensive review of the applicant's request for an assessed valuation deduction and in order to prepare the City Council for a determination on the request:

- Submit an executed statement stating the applicant of an assessed valuation deduction has read in its entirety and understands this "Application and Approval Process to Obtain an Assessed Valuation Deduction ("Tax Abatement") in the City of Hammond" (See **APPENDIX B**: Statement of Understanding);
- A completed Assessed Valuation Deduction Application (See **APPENDIX C**: Application for a Project);
- A completed appropriate tangible property Statement of Benefits Form (FORM SB-1); and
- A certified check payable to the City of Hammond, Indiana for submission to the Office of the City Controller as a non-refundable Application Fee of \$100.00, which shall be deposited with the City's General Fund.

Just to clarify, the applicant for the designation of and ERA, an EDTA or an assessed valuation deduction is required by City ordinance (Ordinance No. 7571, adopted and passed on April 14, 1993, more specifically Section 1) to deposit with the Office of the City Controller a non-refundable Application Fee of \$100.00, which shall be deposited with the City's General Fund. The Application Fee is not applicable to assessed valuation deductions on residential property which contain one or more owner-occupied single family residences in an ERA or an EDTA (See **APPENDIX A**: Referenced Ordinances).

Upon a favorable recommendation by the Mayor's Office of Economic Development for approval of an assessed valuation deduction application, staff is responsible for submitting to the City Council the following documents for its review and consideration:

- A completed Assessed Valuation Deduction Application;
- A proposed project Economic Development Analysis showing estimated tax savings and imposed fees as a result of the assessed valuation deduction, as if approved by the City Council;
- The Staff Recommendation to the City Council;
- A completed appropriate tangible property Statement of Benefits Form (FORM SB-1);
- If necessary, a draft resolution designating an ERA as it relates to the proposed project, both in a hard copy and an electronic (.doc format) copy (See Note below); and
- A draft resolution of the City Council approving the FORM SB-1, both in a hard copy and an electronic (.doc format) copy (See Note below).

NOTE: In the event that a petitioner requests a combination of a real property assessed valuation deduction or vacant building assessed valuation deduction with a depreciable personal property assessed valuation deduction, the



Mayor's Office of Economic Development shall submit unique and separate draft resolutions for each type of assessed valuation deduction in order to distinguish between the types of assessed valuation deductions. Resolutions are prepared uniquely because the Office of the Lake County Auditor calculates real property assessed valuation deductions while the Office of the Lake Assessor calculates assessed valuation deductions for depreciable personal property.

A Mayor's Office of Economic Development staff member and an agent or representative of the assessed valuation deduction applicant SHALL appear before the City Council's Economic Development subcommittee and/or City Council Caucus meeting to present the proposed project and the assessed valuation deduction application request.

With regard to the City Council meeting, all documentation and forms required are to be submitted to the Office of the City Council by the Tuesday preceding the City Council meeting when the assessed valuation deduction is to be introduced. This "Tuesday Before" policy of the City Council is per council rule. Should said documents not be ready this deadline, submission to the City Council will be delayed until their next or subsequent meeting for which the documents are available in their entirety. City Council meetings are scheduled for the second and fourth Mondays of every month. This submission policy will be strictly enforced and there are no exceptions.

Notice of a Public Hearing

If the City Council determines that based upon a favorable recommendation of the Mayor's Office of Economic and the City Council Economic Development subcommittee that the full City Council will consider the assessed valuation deduction application, the City Council shall set and schedule a date for a public hearing on the application prior to formal consideration and final determination.

A Notice of a Public Hearing shall be published in one of the two (2) newspapers of general circulation in the City ten (10) days before the scheduled public hearing. The public notice shall be prepared by the Mayor's Office of Economic Development; **however, the cost of the notice shall be the responsibility of the applicant.** The Mayor's Office of Economic Development may publish said notice in either the "The Times" and/or "The Post Tribune" as newspapers of general circulation in northwest Indiana.

The Mayor's Office of Economic Development shall invoice an applicant for the public notice immediately upon receipt of an invoice by the newspapers of general circulation. The applicant must reimburse the Mayor's Office of Economic Development for said cost of the notices prior to the City Council holding the public hearing. If the cost is not reimbursed by the applicant in a timely manner, the City Council public hearing will not occur as set and scheduled and must be reset and rescheduled, if necessary, with all costs the responsibility of the applicant. The Mayor's Office of Economic Development prior to the City Council opening the public hearing on the assessed valuation deduction application shall submit to the Office of the City Council the following: (i) verification of the applicant's reimbursement or payment of the cost of publication in full and (ii) a copy of the Affidavit of Publication for each newspaper of general circulation for City Council review in order to determine the public hearing will be opened for public comment.



Public Hearing

The City Council public hearing must be attended by a representative of the Mayor's Office of Economic Development and a representative or agent of the assessed valuation deduction applicant to appear before the City Council to discuss the proposed project, the assessed valuation deduction request and to respond to comments of the public, if directed by the President of the City Council. The Mayor's Office of Economic Development and a representative or agent of the assessed valuation deduction applicant SHALL be responsible for having copies of all documents provided to the City Council for review, including any other supplemental information deemed necessary for the public hearing. Upon the City Council President's closing the public hearing after all public comment has been heard, the City Council may consider the assessed valuation deduction application for final determination.

The City Council may then make a determination on whether to grant the assessed valuation deduction, including its duration. In order to grant an assessed valuation deduction, the City Council shall make the appropriate findings under Section 3(b) of the Act for a real property assessed valuation deduction, Section 4.5(b) of the Act for a depreciable personal property assessed valuation deduction or Section 4.8(e) of the Act for a vacant building assessed valuation deduction.

City Council Determination and Consideration of a Resolution

The City Council may, upon making the findings as set forth in Sections 3(b), 4.5(b) or 4.8(e) of the Act above by a majority vote approve the application and establish the specifications and/or conditions of the assessed valuation deduction. If said findings are not made, the City Council may reject an application for an assessed valuation deduction.

Approval of an Economic Revitalization Area:

The City Council shall make a final determination in a resolution format, a final Economic Revitalization Area Assessed Valuation Deduction Resolution. The final resolution shall include as attachments copies of the approved minutes of the meeting whereby the City Council held the public hearing and the City Council meeting minutes for which to City Council discussed and approved the final resolution (which may or may not be the same meeting).

It is recommended that the City Council sign three (3) original copies of the approved Economic Revitalization Area Assessed Valuation Deduction Resolution for the permanent record. One (1) original signed resolution shall be made available to the Mayor's Office of Economic Development for filing purposes.

Approval of a Statement of Benefits (FORM SB-1):

If a Statement of Benefits Form (FORM SB-1) is approved by resolution of the City Council, the City Council must complete the section of the form titled "For Use of the Designating Body" in its entirety in accordance with the approving resolution.

It is recommended that the City Council sign three (3) original copies of the Resolution approving a statement of benefits (FORM SB-1) for the permanent record. One (1) original signed resolution shall be made available to the Mayor's Office of Economic Development for filing purposes.



FILING OF APPROVED DOCUMENTS

A representative of the Mayor's Office of Economic Development or its agent SHALL file within 45 days of a resolution approving a statement of benefits (FORM SB-1) with the appropriate Office of Lake County (the Office of the Lake County Auditor for all real property assessed valuation deductions or the Office of the Lake County Assessor for all depreciable personal property assessed valuation deductions) for its files and its application of the assessed valuation deduction(s), assuming timely filing of all subsequent forms by the property owner, the following documents:

- If applicable, a copy of the adopted and executed Ordinance of the City Council designating an EDTA;
- If applicable, a copy of the approved City Council meeting minutes at which an EDTA ordinance was approved;
- A copy of the approved and executed resolution declaring an ERA;
- A copy of the approved City Council meeting minutes at which an ERA declaratory resolution was approved;
- A copy of the City Council's Notice of a Public Hearing on a resolution declaring an ERA;
- A copy of the approved and executed resolution confirming the declaratory resolution of an ERA;
- A copy of the approved City Council meeting minutes at which an ERA confirming resolution was approved;
- A completed and executed Statement of Benefits Form (FORM SB-1);
- A copy of the City Council resolution approving a statement of benefits (FORM SB-1); and
- A copy of the approved City Council meeting minutes at which a statement of benefits (FORM SB-1) resolution was approved;

Prior to filing each document listed above, the Mayor's Office of Economic Development shall make two (2) copies of each original signed and/or executed document listed above. Both copies of the original executed and signed documents listed above shall be filed (date and time stamped) with the appropriate Lake County Office. One (1) of the two (2) copies shall be submitted to the Office of the Lake County Auditor and/or the Office of the Lake County Assessor while the second set shall remain with Mayor's Office of Economic Development.

Upon filing, the Mayor's Office of Economic Development staff shall immediately in a reasonable time period provide to the property owner a copy of each filed document for its records and files as it pertains to the approval of said assessed valuation deduction, completing the process to approve an assessed valuation deduction.

The Mayor's Office of Economic Development shall also submit copies of the filed documents with the following offices of the City for the public record:

- The Office of the City Council;
- The Office of the City Clerk and
- The Department of Planning & Development.



OTHER ASSESSED VALUATION DEDUCTION SUBMISSION REQUIREMENTS

City of Hammond Resident Employment Requirement

If the City Council approves Economic Revitalization Area Assessed Valuation Deduction Resolution, a firm, individual, partnership or corporation of a construction or renovation project to benefit totally or in part by the designation of and ERA or an assessed valuation deduction shall be required by City ordinance (Ordinance No. 8171, adopted and passed on April 12, 1999, more specifically Section 1) to include in the statement of benefits submitted to the City Council a commitment that at least fifty-one (51) percent of new employees hired or transferred by the owner shall be residents of the City of Hammond. (See **APPENDIX A:** Referenced Ordinances).

[§36.130(A) of the Code of Ordinances of the City of Hammond]

City of Hammond Contractor Bid Notification Requirement

Additionally by City ordinance (Ordinance No. 8171, adopted and passed on April 12, 1999, more specifically Section 2), the firm, individual, partnership or corporation shall also include in the statement of benefits submitted to the City Council a commitment that contractors in the City of Hammond will be given an opportunity to bid on all new construction with proper legal notice to appear in local newspapers of general circulation. (See **APPENDIX A:** Referenced Ordinances).

[§36.130(B) of the Code of Ordinances of the City of Hammond]

Construction and Renovation Projects to pay Prevailing Scale of Wage and Fringe Benefits

If the City Council approves Economic Revitalization Area Assessed Valuation Deduction Resolution, a firm, individual, partnership or corporation of the construction or renovation project to be funded or benefitted totally or in part by the designation of and ERA or an assessed valuation deduction shall be required by City ordinance (Ordinance No. 8370, adopted and passed on August 13, 2001) to pay (as shall all contractors and subcontractors working on the funded or subsidized project) for each class of construction work on the project a scale of wages and fringe benefits set by the then most recent Indiana Common Wage Construction Act Wage Determination issued for a public project in Lake County, Indiana. "Most Recent" is defined as the time that a request for bid(s) to construct a particular phase of the project is made as long as said construction work begins within ninety (90) days thereafter. If the work does not begin within ninety (90) days, then the affected work must be re-bid in order to satisfy the requirement. (See **APPENDIX A:** Referenced Ordinances).

[§103.01 of the Code of Ordinances of the City of Hammond]

Payment of Less than Prevailing Wages and Fringe Benefits

If the City Council approves Economic Revitalization Area Assessed Valuation Deduction Resolution, it shall be required by City ordinance (Ordinance No. 8370, adopted and passed on August 13, 2001) be considered unlawful to make payments of wages and fringe benefits less that the most current Indiana Department of Labor, Wage and Hour Division Common Construction Act Wage Determination. (See **APPENDIX A:** Referenced Ordinances).

[§103.02 of the Code of Ordinances of the City of Hammond]

Filing of Schedule of Wages and Fringe Benefits

If the City Council approves Economic Revitalization Area Assessed Valuation Deduction Resolution, it shall be required that any contractor or subcontractor performing work covered by §103.01 shall file as required by City ordinance (Ordinance No. 8370, adopted and passed on August 13, 2001) a schedule of the wages and fringe benefits to be paid to such laborers, workmen or mechanics with the city in the Common Council Office and also with the Building Commissioner before any permits are issued. The schedule shall be filed before any work is performed. The schedule shall not be less than the prevailing scale of wages and fringe benefits being paid in the county for



such class of work as determined by §103.01 and §103.02. There is nothing, however, which shall prevent any contractor or subcontractor from paying a higher rate of wages and fringe benefits than set out in the schedule of wages and benefits which has been filed. (See **APPENDIX A:** Referenced Ordinances).

[§103.03 of the Code of Ordinances of the City of Hammond]

Filing of a Certified Payroll

If the City Council approves Economic Revitalization Area Assessed Valuation Deduction Resolution, a firm, individual, partnership or corporation of the construction or renovation project to be funded or benefitted totally or in part by the designation of and ERA or an assessed valuation deduction shall by City ordinance (Ordinance No. 8370, adopted and passed on August 13, 2001) require that any contractor or subcontractor performing work covered by Section 1 of the Ordinance to file a certified payroll with the City of Hammond Office of the City Council and the Building Commissioner. The certified payroll shall identify the name of each worker on the project, the worker's classification, wage and fringe benefit package and the number of hours worked on each day on the project by the employee. Each certified payroll shall be filed within thirty (30) days of the end of the employer's weekly payroll period and shall be available to the public for inspection during regular working hours at the Office of the City Council and the Building Commissioner. (See **APPENDIX A:** Referenced Ordinances).

[§103.04 of the Code of Ordinances of the City of Hammond]

Rescission of Economic Development Incentives

Pursuant to Ordinance No. 8554 adopted and passed on March 22, 2004, all firms, individuals, partnerships or corporations receiving economic development incentives, and their contractors and subcontractors shall obtain proper permits for any work done in the City. All such entities shall also file with the office of the Common Council and with the Building Department schedules of wages and fringe benefits paid to their respective employees including laborers, workmen and mechanics. (See **APPENDIX A:** Referenced Ordinances).

[§116.01 of the Code of Ordinances of the City of Hammond]

Penalty

If the City Council approves Economic Revitalization Area Assessed Valuation Deduction Resolution, a contractor or subcontractor who knowingly or willfully fails to pay the rate of wages and fringe benefits determined shall by City ordinance (Ordinance No. 8370, adopted and passed on August 13, 2001) be fined not less than \$1,000 for each violation for each day the violation continues, plus payment of attorney's fees and cost incurred in enforcing ordinance related to an assessed valuation deduction. Each day the violation is committed or permitted to continue shall constitute a separate offense and shall be fined as such. Likewise, any failure to supply the certified payroll shall result in a \$1,000 per day fine, plus attorney's fees and costs and shall be enforced through a lawsuit initiated by the City Attorney or by the person or organization requesting to see the certified payroll. (See **APPENDIX A:** Referenced Ordinances).

[§103.04 of the Code of Ordinances of the City of Hammond]



ASSESSED VALUATION DEDUCTION FORM POST APPROVAL SUBMISSIONS

Post-Approval Process

When the City Council approves an assessed valuation deduction, a copy of the FORM SB-1 must be filed immediately with the Office of the Lake County Auditor – prior to May 10 of the year in which the addition to the assessed valuation is to be made (either real or depreciable personal property).

As it relates to real property, the petitioner will receive a FORM 11 from the Lake County Assessor. This form must be completed within 30 days. The County Auditor cannot confirm the assessed valuation deduction without the application and either FORM 11 or the FORM 103 by the approved applicant. It is very important to the assessed valuation deduction that all paperwork be filed immediately. Other forms that are required for filing are may include but are not limited to:

- **FORM 322/RE** (Application for Deduction from AV of Structures in an ERA);
- **FORM 322/VBD**(Application for Deduction from AV Real Property Vacant Building Deduction);
- **FORM 322A** (Application for Deduction from AV of Rehabilitate Property); and/or
- **FORM CF-1/ Real Property** (Compliance with Statement of Benefits Real Estate Improvements).

As it relates to depreciable personal property, the property owners shall file the appropriate FORM 103 to determine the true tax value (“TTV”) or assessed valuation of the depreciable personal property as the basis for the application for an approved assessed valuation deduction. Other forms that are required for filing are may include but are not limited to:

- **FORM 103 ERA** (Schedule of Deduction from AV Personal Property in an ERA);
- **FORM 103-P5/ERA** (Schedule of Deduction from AV Pool 5 Personal Property in an ERA);
- **FORM CF-1/ PP** (Compliance with Statement of Benefits Personal Property).

Annual Review (Compliance Filings)

All assessed valuation deductions approved by the City Council require an annual submission of a Compliance with Statement of Benefits forms (FORM CF-1) by the property owner, or subsequent owner(s) of tangible property, for the duration of the assessed valuation deduction period. The FORM CF-1 is to be submitted annually with the City Council within 60 days of the end of the calendar year for real property or by May 15, unless extended, for depreciable personal property. The purpose of the FORM CF-1 is for the property owner to confirm and verify to the City Council the extent to which there has been compliance with the approved statement of benefits and to receive an assessed valuation deduction for a subsequent assessment year.

Failure to file this compliance statement or failure to reasonably meet the specifications committed to upon acceptance of the petition by the City Council as stated and documented in the approving resolution may result in a complete forfeiture of the assessed valuation deduction, a reduction of the amount of the assessed valuation deduction retroactively to the date of non-compliance or implementation of the City’s Claw Back Policy Provision.



CONTACT INFORMATION

If you have any questions on assessed valuation deductions in the City of Hammond, do not hesitate to contact the following City representative to assist you.

Africa Tarver

Director of Economic Development
Mayor's Office of Economic Development
5925 Calumet Avenue, Room 328
Hammond, Indiana 46320

Telephone: (219) 853-6508
Facsimile: (219) 853-6334
Electronic Mail: atarver@gohammond.com

The Mayor's Office of Economic Development is open from 8:30 a.m. to 4:30 p.m. Monday through Friday, except on holidays.

An applicant may also view our Mayor's Office of Economic Development internet site at www.gohammond.com under Departments – Planning and Development- Economic Development for more information, applicable documents and forms to be submitted in order to be considered for an assessed valuation deduction.



APPENDIX A: Referenced Ordinances

§36.004

FILING FEE REQUIRED WITH SUBMISSION OF APPLICATIONS FOR TAX ABATEMENT OR DESIGNATION OF ECONOMIC DEVELOPMENT TARGET AREAS OR ECONOMIC REVITALIZATION AREAS

Owners of real property or new manufacturing equipment may petition the Common Council for real or personal property tax abatement and/or for designation of their property as economic development target areas or as economic revitalization areas on the forms required by ordinance. All such applications shall be accompanied by a non-refundable application fee of \$100, which fee shall be deposited with the City Controller in the General Fund. However, the fee shall not be collected for applications for tax abatement on residential property which shall contain 1 or more owner-occupied single-family residences or for an application for designation of the property as an economic development target area.

(Prior Code, §36.04) (Ord. 7571, passed 4-12-1993)

§36.130

ISSUANCE OF TAX ABATEMENTS TO PROPERTY OWNERS (Hammond Resident and Contractor Notice Requirement)

(A) All tax abatements which shall be granted after the effective date of this section shall include in their statement of benefits a commitment that at least 51% of new employees hired or transferred by owner shall be residents of the city.

(B) All tax abatements which shall be granted after the effective date of this section shall also include in their statement of benefits a commitment that contractors in the city will be given an opportunity to bid on all new construction. Proper legal notice shall appear in local newspapers.

(Prior Code, §36.70) (Ord. 8171, passed 4-12-1999)

§103.01

CONSTRUCTION AND RENOVATION PROJECTS TO PAY PREVAILING SCALE OF WAGES AND FRINGE BENEFITS

(A) Any firm, individual, partnership or corporation which is hereafter given approval by the Common Council for construction or renovation of projects to be funded or benefited totally or in part by industrial revenue bonds, economic revitalization designation (tax abatement), urban development action grants, or any future economic development incentive shall be required to pay (as shall all contractors and subcontractors working on the funded or subsidized project) for each class of construction work on the project a scale of wages and fringe benefits set by the then most recent Indiana Common Construction Wage Act Wage Determination issued for a public project in Lake County, Indiana.

(B) "Most Recent" is defined as the time that a request for bid(s) to construct a particular phase of the project is made as long as the construction work begins within 90 days thereafter.

(C) If the work does not begin within 90 days then the affected work must be re-bid in order to satisfy this requirement.

(Prior Code, §103.01) (Ord. 7396, passed 7-22-1991; Am. Ord. 8370, passed 8-13-2001) Penalty, see §103.99.



APPENDIX A:
Referenced Ordinances
(continued)

§103.02

PAYMENT OF LESS THAN PREVAILING WAGES AND FRINGE BENEFITS PROHIBITED

It shall be considered unlawful for any contractor or subcontractor performing work covered by §103.01 to make payment of wages and fringe benefits less than the most current Indiana Department of Labor, Wage and Hour Division Common Construction Act Wage Determination as set forth in §103.01.

(Prior Code, §103.02) (Ord. 7396, passed 7-22-1991; Am. Ord. 8370, passed 8-13-2001) Penalty, see §103.99.

§103.03

FILING SCHEDULE OF WAGES AND FRINGE BENEFITS

It shall be required that any contractor or subcontractor performing work covered by §103.01 shall file a schedule of the wages and fringe benefits to be paid to such laborers, workmen or mechanics with the city in the Common Council Office and also with the Building Commissioner before any permits are issued. The schedule shall be filed before any work is performed. The schedule shall not be less than the prevailing scale of wages and fringe benefits being paid in the county for such class of work as determined by §103.01 and §103.02. There is nothing, however, which shall prevent any contractor or subcontractor from paying a higher rate of wages and fringe benefits than set out in the schedule of wages and benefits which has been filed.

(Prior Code, §103.03) (Ord. 7396, passed 7-22-1991; Am. Ord. 8370, passed 8-13-2001) Penalty, see §103.99.

§103.04

CERTIFIED PAYROLL

Any contractor or subcontractor performing the work identified herein shall file a certified payroll with the Common Council Office and the Building Commissioner. The certified payroll shall identify the name of each worker on the project, the worker's classification, wage and fringe benefit package and the number of hours worked on each day on the project by the employee. Each certified payroll shall be filed within 30 days of the end of the employer's weekly payroll period and shall be available to the public for inspection during regular working hours at the Common Council Office and the Building Commissioner. *(Prior Code, §103.04) (Ord. 8370, passed 8-13-2001) Penalty, see §103.99.*

§103.99

PENALTY

A contractor or subcontractor who knowingly or willfully fails to pay the rate of wages and fringe benefits determined under this chapter shall be fined not less than \$1,000 for each violation for each day the violation continues, plus payment of attorney's fees and cost incurred in enforcing this chapter. Each day the violation is committed or permitted to continue shall constitute a separate offense and shall be fined as such. The enforcement action shall be initiated by the City Attorney or by the affected employee(s) or the employee's representative(s). Likewise, any failure to supply the certified payroll shall result in a \$1,000 per day fine, plus attorney's fees and costs and shall be enforced through a lawsuit initiated by the City Attorney or by the person or organization requesting to see the certified payroll. Additionally, if there are public monies still to be paid out at the time it is determined that the proper wage and fringe benefits are not being paid or the certified payroll is not being submitted as required, then the public monies shall be held in reserve until the contractor or subcontractor comes into compliance with the requirements of this chapter. *(Prior Code, §103.99) (Ord. 7396, passed 7-22-1991; Am. Ord. 8370, passed 8-13-2001)*



APPENDIX A:
Referenced Ordinances
(continued)

§116.01
RESCISSION OF ECONOMIC DEVELOPMENT INCENTIVES

All firms, individuals, partnerships or corporations receiving economic development incentives, and their contractors and subcontractors shall obtain proper permits for any work done in the City. All such entities shall also file with the office of the Common Council and with the Building Department schedules of wages and fringe benefits paid to their respective employees including laborers, workmen and mechanics.

(Prior Code, §116.01) (Ord. 8554, passed 3-22-2004)



APPENDIX B: Statement of Understanding

This Application and Approval Process to Obtain and Assessed Valuation Deduction (“Tax Abatement”) in the City of Hammond, Indiana (the “Application”) is an important document to prepare and explain the process and basis for the City’s review, consideration and determination on a property owner’s application for an assessed valuation deduction.

In order to have an understanding of the process and obligations required when a requesting an assessed valuation deduction, a property owner shall allow sufficient and adequate time to carefully read and understand the content of this Application. Any questions regarding an assessed valuation deduction, an application, forms or the process may be directed to the Mayor’s Office of Economic Development as identified and provided in the “Contact Information” section of this Application.

Furthermore, in order to insure a property owner’s understanding of this Application, each application page includes in the lower right hand corner a place for the property owner or his/her agent or representative as the signatory to this Statement of Understanding, that he/she has: (i) carefully read each page as initialed; (ii) understands the content of each page as initialed; and (iii) agrees to the process, limitation, conditions or application of local Ordinances identified on each page as initialed.

By **SIGNING** and **EXECUTING** this Statement of Understanding the persons below **CERTIFY** they have been:

- a) Given reasonable opportunity to read, review and understand the content of this Application;
- b) Provided with an opportunity to inquire of the Mayor’s Office of Economic Development as identified and provided in the “Contact Information” section of this Application any questions, concerns or issues related to this this Application;
- c) Read each page by virtue of initialing each page and understand the content of this Application; and.
- d) Provided an understanding of the content of this Application to their superiors directly related in the application process and the determination to submit this Application to the City of Hammond, Indiana requesting an assessed valuation deduction.

SIGNATORY SECTION:

Property Owner (*Print or Type*)

Agent or Representative (*Print or Type*)

Property Owner (*Signature*)

Agent or Representative (*Signature*)

Title

Title

Dated

Dated



APPENDIX C: **Application for a Project**

A property owner as an applicant for an assessed valuation deduction must complete, execute and sign the Application for a Project as made a part of this APPENDIX C.



APPENDIX C:

APPLICATION: ASSESSED VALUATION DEDUCTION ("TAX ABATEMENT") IN THE CITY OF HAMMOND, INDIANA

MAYOR'S OFFICE OF ECONOMIC DEVELOPMENT
CITY OF HAMMOND, INDIANA
Thomas M. McDermott Jr., Mayor



PART I - OWNERSHIP INFORMATION

1.1 Name of the Property Owner: _____

1.2 Contact Information of the Property Owner: _____

1.3 Contact Person (Designated Agent or Representative):

Name: _____

Title: _____

Address: _____

City _____ State _____ Zip Code _____

Phone Number: _____ Fax Number: _____

E-mail Address: _____

1.4 Corporate Structure: _____

1.5 Applicant is a: _____

Check the appropriate box.

- Individual
- Partnership
- Public Stock Corporation
- Private Stock Corporation
- Non-Profit
- Other, please explain.

Check the appropriate box.

- Branch
- Division
- Wholly Owned Subsidiary
- Joint Venture



1.6 Name of Parent Company: _____

Address: _____

City _____ State _____ Zip Code _____

1.7 If the applicant and/or the parent company a partnership, include the name and contact information for the general managing partner.

General Managing Partner: _____

Title: _____

Address: _____

City _____ State _____ Zip Code _____

Phone Number: _____ Fax Number: _____

E-mail Address: _____

PART II - PROPERTY DESCRIPTION

2.1 Location of the proposed project: _____

a) Is the property located in a designated allocation area (Yes or No)? _____

b) Is the property located in the Hammond Urban Enterprise Zone (Yes or No)? _____

2.2 Property address: _____

2.3 Current zoning classification of the property: _____

2.4 Are any variances required for the proposed project:

If yes, check type below.

No

_____ Land-Use Variance

_____ Developmental Variance



2.5 Boundary (or legal) description of the property:

(Attach on a separate sheet if necessary and identify appropriately.)

2.6 Real Property permanent parcel number(s) located within the proposed project area:

(Use only the current 18-digit parcel number in the format of 45-00-00-000-000.000-023)

1)	45	-	-	-	-	.000 - 023
2)	45	-	-	-	-	.000 - 023
3)	45	-	-	-	-	.000 - 023
4)	45	-	-	-	-	.000 - 023
5)	45	-	-	-	-	.000 - 023
6)	45	-	-	-	-	.000 - 023
7)	45	-	-	-	-	.000 - 023
8)	45	-	-	-	-	.000 - 023
9)	45	-	-	-	-	.000 - 023
10)	45	-	-	-	-	.000 - 023

(If there are more than ten (10) permanent parcel numbers, include on additional number on a separate sheet.)

2.7 Personal Property permanent parcel number(s) of the proposed project (if existing for the proposed project location):

(Use only the current 12-digit parcel number in the format of 00-000-00000-00)

1)	45	-	-	-	00
2)	45	-	-	-	00

(If there are more than five permanent parcel numbers, include on additional number on a separate sheet.)

**MAYOR'S OFFICE OF ECONOMIC DEVELOPMENT
CITY OF HAMMOND, INDIANA**

Thomas M. McDermott Jr., Mayor



- 2.8 Attach a copy of the current tax year's Property Record Maintenance Card ("PRMC") for each real property and each personal property listed above.** The PRMC may be obtained from the Office of the Lake County Auditor.

- 2.9 Attach a copy of the current tax year's Assessment Record Card ("ARC") for each real property listed above.** The ARC may be obtained from the Office of the Lake County Assessor.

- 2.10 Attach a copy of the current tax year's Treasurer's Report for each real property listed above to show the taxes due on the individual property(ies).** This report may be obtained from the Office of the Lake County Auditor when printing the PRMCs.

- 2.11 Attach an aerial view which shall include property parcel lines of the proposed project property,** which may be obtained from the Office of the Lake County Surveyor or from the Lake County GIS system on-line at <http://lakein.mygisonline.com>

PART III - PROPERTY DESCRIPTION

- 3.1 If a real property assessed valuation deduction is requested, describe the real property proposed project and the improvements to be made to the property.**

(Attach on a separate sheet if necessary and identify appropriately.)

- 3.2 How will the property be used for the project (provide land-use):**



3.3 a) If new construction,

Month and year construction is to begin: _____

Month and year to be completed or fully assessed: _____

Estimated cost of the proposed project: \$ _____

Estimated assessed valuation of real property
demolition as a result of the proposed project: \$ _____

b) If a rehabilitation project to an existing structure or a vacant building,

Month and year construction is to begin: _____

Month and year to be completed or fully assessed: _____

Estimated cost of the proposed project: \$ _____

Estimated assessed valuation of real property
demolition as a result of the proposed project: \$ _____

3.4 If an installation of personal property,

Month and year installation is to begin: _____

Month and year to be placed into service: _____

Estimated cost of the proposed personal property: \$ _____

Estimated cost of personal property disposed of as a
result of the proposed project: \$ _____

(If installing personal property in phases, attach on a separate sheet provide the above information for each phase the proposed project and identify appropriately.)

3.5 Has the personal property equipment or machinery previously place into service OUTSIDE the State of Indiana but will be new to and installed in Indiana?

If yes, see below.

No

a) Identify the state from which the personal property is located currently: _____

b) On a separate sheet, attach a statement or document confirming the year of acquisition of the personal property and the book value in the acquisition year.



3.6 Breakdown of the total cost of the proposed project:

Land to be purchased:	\$ _____
Real Property Improvement (building construction):	\$ _____
Real Property Improvement (rehabilitation):	\$ _____
Real Property Improvement (other improvements):	\$ _____
Purchase of Personal Property:	\$ _____
Other tangible property:	\$ _____
Estimated Total Project Cost:	\$ _____

PART IV - CURRENT EMPLOYEES AND HUMAN RESOURCE NEEDS ASSESSMENT

4.1 If the proposed project is new to the City of Hammond but currently in existence elsewhere outside of the City,

List the total number of employees at that location: _____
 List the total number of employees of the company: _____

4.2 If the Applicant current exists in the City of Hammond or on the proposed project site, provide the following current employment information as of the last quarter:

Workforce at the location: _____
 Seasonal _____
 Part-Time _____
 Full-Time _____
 Total _____

Supplement 1 to this **Application** must be completed to show the current employee breakdown.

4.3 How many employees will be retained as a result of the proposed project:

Seasonal _____
 Part-Time _____
 Full-Time _____
 Total _____



4.4 How many employment positions will be created as a result of the proposed project:

Seasonal	_____
Part-Time	_____
Full-Time	_____
Total	_____

Supplement 2 to this **Application** must be completed to show the proposed employee breakdown for new employment positions created.

4.5 Attach a copy of the current business's Affirmative Action Program, if in place.

PART V - ASSESSED VALUATION DEDUCTION PERIOD REQUEST

The applicant would like to request the following period(s) for an assessed valuation deduction on the proposed project as described in this Application. The applicant understands that the City Council will make the final determination on the assessed valuation deduction period based upon a recommendation of the Mayor's Office of Economic Development and the public hearing to be held on the statement of benefits.

<u>Real Property</u> <i>(Check only one box, if requested)</i>	<u>Personal Property</u> <i>(Check only one box, if requested)</i>	<u>Eligible Vacant Building</u> <i>(Check only one box, if requested)</i>
<input type="checkbox"/> One (1) Year	<input type="checkbox"/> One (1) Year	<input type="checkbox"/> One (1) Year
<input type="checkbox"/> Two (2) Year	<input type="checkbox"/> Two (2) Year	<input type="checkbox"/> Two (2) Year
<input type="checkbox"/> Three (3) Year	<input type="checkbox"/> Three (3) Year	<input type="checkbox"/> Three (3) Year
<input type="checkbox"/> Four (4) Year	<input type="checkbox"/> Four (4) Year	<input type="checkbox"/> Four (4) Year
<input type="checkbox"/> Five (5) Year	<input type="checkbox"/> Five (5) Year	<input type="checkbox"/> Five (5) Year
<input type="checkbox"/> Six (6) Year	<input type="checkbox"/> Six (6) Year	<input type="checkbox"/> Six (6) Year
<input type="checkbox"/> Seven (7) Year	<input type="checkbox"/> Seven (7) Year	<input type="checkbox"/> Seven (7) Year
<input type="checkbox"/> Eight (8) Year	<input type="checkbox"/> Eight (8) Year	<input type="checkbox"/> Eight (8) Year
<input type="checkbox"/> Nine (9) Year	<input type="checkbox"/> Nine (9) Year	<input type="checkbox"/> Nine (9) Year
<input type="checkbox"/> Ten (10) Year	<input type="checkbox"/> Ten (10) Year	<input type="checkbox"/> Ten (10) Year

**MAYOR'S OFFICE OF ECONOMIC DEVELOPMENT
CITY OF HAMMOND, INDIANA**

Thomas M. McDermott Jr., Mayor



PART VI - AFFIRMATION AND RELIABILITY STATEMENT

I, as the undersigned, affirm and state that the information, data and economic development parameters provided in this Application to the Mayor's Office of Economic Development for the City of Hammond, Indiana is reliable and credible for the purposes of preparing a review and analysis of an assessed valuation deduction request related to this project to be presented to the Hammond City Council. I also understand that any variances or changes in the information, data or economic development parameters will result in a variance in the economic development analysis prepared, which may be material and impact the public and private decision-making and negotiation process both financially and procedurally.

Signature of Person Completing this Request

Title of Person

Printed Name of Person Completing this Request

Contact Information, if necessary for follow-up purposes:

Address: _____

City _____ State _____ Zip Code _____

Phone Number: _____ Fax Number: _____

E-mail Address: _____

Date Completed



PART VII - FOR USE BY THE MAYOR'S OFFICE OF ECONOMIC DEVELOPMENT

This part is to be completed by a representative of the Mayor's Office of Economic Development for the City of Hammond, Indiana.

Date Application submitted: _____

Representative receiving the Application: _____

Reviewed by: _____

Director of the Mayor's Office of Economic Development

Signature: _____

Date: _____

Executive Director of the Department of Planning & Development

Signature: _____

Date: _____

APPENDIX C: Application - Supplement 1

APPLICATION: ASSESSED VALUATION DEDUCTION ("TAX ABATEMENT") IN THE CITY OF HAMMOND, INDIANA

**MAYOR'S OFFICE OF ECONOMIC DEVELOPMENT
CITY OF HAMMOND, INDIANA**
Thomas M. McDermott Jr., Mayor



This matrix must be completed and attached to the Application for an Assessed Valuation Deduction as it relates to Part IV question 4.2.

If the Applicant has operations in the City of Hammond or on the proposed project site, provide the following CURRENT employment information as of the most recent quarter of the calendar year.

Last quarter: _____ Month: _____ Year: _____

Job Category	Employees	Type of Employment		Gender Employment		Minority Employment		Hammond Residents	Average Annual Wage
		Full-Time	Part-Time	Male	Female	Full-Time	Part-Time		
Officers									\$
Managers									\$
Supervisors									\$
Professionals									\$
Technicians									\$
Clerical									\$
Sales									\$
Craftsman (skilled)									\$
Operatives (semi-skilled)									\$
Laborers (unskilled)									\$
Apprentices									\$
Other									\$

Totals

APPENDIX C: Application - Supplement 2

APPLICATION: ASSESSED VALUATION DEDUCTION ("TAX ABATEMENT") IN THE CITY OF HAMMOND, INDIANA

**MAYOR'S OFFICE OF ECONOMIC DEVELOPMENT
CITY OF HAMMOND, INDIANA**
Thomas M. McDermott Jr., Mayor



This matrix must be completed and attached to the Application for an Assessed Valuation Deduction as it relates to Part IV question 4.4.
Breakdown of estimated employment opportunities by job category created for operations in the City of Hammond as a result of the proposed project.

Anticipated Employment: Month: _____ Year: _____

Job Category	Employees	Type of Employment		Gender Employment		Minority Employment		Hammond Residents	Average Annual Wage
		Full-Time	Part-Time	Male	Female	Full-Time	Part-Time		
Officers									\$
Managers									\$
Supervisors									\$
Professionals									\$
Technicians									\$
Clerical									\$
Sales									\$
Craftsman (skilled)									\$
Operatives (semi-skilled)									\$
Laborers (unskilled)									\$
Apprentices									\$
Other									\$

Totals