

CR 22-10-13-001  
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Joetta Mitchell  
Kosciusko County Recorder IN  
Recorded as Presented



Resolution Number: 22-12-08-001

RESOLUTION CONFIRMING THE ADOPTION OF A DECLARATORY  
RESOLUTION DESIGNATING CERTAIN AREAS WITHIN THE COUNTY OF  
KOSCIUSKO INDIANA AN ECONOMIC REVITALIZATION AREA FOR  
PERSONAL PROPERTY, PURSUANT TO INDIANA LAW, INCLUDING  
WITHOUT LIMITATION IC. 6-1.1-12.1-1, ET SEQ.

**FILED**

DEC - 8 2022

iDNA Series, LLC

CONFIRMATORY

RESOLUTION

*Ministry of Revenue*  
WHEREAS, the COUNTY COUNCIL, has adopted a Declaratory Resolution designating certain areas within the COUNTY OF KOSCIUSKO, Indiana as an Economic Revitalization Area(s) for the purpose of personal property tax abatement consideration and

WHEREAS, a Declaratory Resolution designated the area (commonly known as 2666 S. Country Club Rd.) particularly described as follows:

SEE ATTACHMENT

WHEREAS, notice of the adoption of Resolution(s) and all other related matters and the public hearing before the County Council has been published pursuant to Indiana law, including without limitation, Indiana Code 6-1.1-12.1-25; and

WHEREAS, the Council held a public hearing for the purposes of hearing all remonstrances and objections from interested persons, including any remonstrances concerning waiver of filing requirements; and

WHEREAS, the Council has determined that the qualification(s) for an economic revitalization area have been met.

NOW, THEREFORE, BE IT RESOLVED BY THE KOSCIUSKO COUNTY COUNCIL, THAT:

SECTION 1. The KOSCIUSKO COUNTY COUNCIL hereby confirms its Declaratory Resolution designating the area described herein as an Economic Revitalization Area for the purposes of tax abatement. Such designation is for personal property tax abatement and is limited to 3 calendar years from the date of adoption of the Declaratory Resolution by the Council.

SECTION 2. The Council hereby determines that the property owner is qualified for and is granted personal property tax deductions for a period of up to 3 years, as determined by the Council, and further determines that the petition complies with

Indiana Law, including without limitations, Indiana Code 6-1.1-12 et seq. Further, the Council hereby waives any and all clerical errors, technical errors and nonconformities that are waivable under State and local law, including without limitation those described in I.C. 6-1.1-12.9-5, subsections (b)(1) and (b)(2), and I.C. 6-1.1-12.1-11.3, subsections (a)(1) through (a)(S) inclusive, including without limitation nonconformities relating to the requirements that the ERA be designated and the completed statement of benefits be filed with the Council before any steps are taken toward the construction or rehabilitation of personal property, for which tax abatement is sought.

SECTION 3. This Resolution shall be in full force and effect from and after its adoption by the KOSCIUSKO COUNTY COUNCIL and approved by the appropriate officials.

AYES

Kimberly Cates

Kimberly Cates

Mike Long

Mike Long

Ernie Wiggins

Ernie Wiggins

ABSENT

Jon Garber

Joni Truex

Joni Truex

Sue Ann Mitchell

Sue Ann Mitchell

Kathleen Groninger

Kathleen Groninger

NAYS

Kimberly Cates

Mike Long

Ernie Wiggins

Jon Garber

Joni Truex

Sue Ann Mitchell


Kathleen Groninger

PRESENTED TO AND APPROVED by me on this 8<sup>th</sup> day of December, 2022.

ATTEST:

Michelle L. Ruckett  


\_\_\_\_\_, Clerk-Treasurer

Sue Ann Mitchell  


\_\_\_\_\_, Presiding Officer

Kosciusko County Council

I affirm, under the penalties for perjury, that I have taken reasonable care to redact each Social Security number in this document, unless required by law.

Ashley R. Miller

ATTACHMENT TO IDNA SERIES.  
LEGAL DESCRIPTION

Tract 1:

A part of the Plat of Southgate Park, as recorded in Document Number 95-12-1122 in the records of Kosciusko County, Indiana, being part of Sections 27 and 28, all in Township 32 North, Range 6 East, Kosciusko County, Indiana, being more particularly described as follows:

Commencing at a P.K. nail found at the point of intersection of the North line of the Southeast Quarter of said Section 28, with the centerline of County Road 75 East, said point of intersection being situated 59.4 (60.72 feet (92 links)) East of a rail iron post marking the Northwest corner of the East half of said Southeast Quarter; thence North 89 degrees 04 minutes 06 seconds (basis of bearings



established by Survey-grade GPS using the GNSS) (recorded North 89 degrees 11 minutes East), on and along said North line, a distance of 591.20 feet to an iron pin found at the Northwest corner of the Plat of said Southgate Park, also being the true point of beginning; thence South 01 degree 43 minutes 43 seconds East, (recorded South 01 degree 33 minutes East), on and along the Westerly line of said Plat and the Southerly projection of said Westerly line, a distance of 184.08 (recorded 184.16 feet) to an iron pin on the North right-of-way line of Enterprise Drive; thence North 89 degrees 18 minutes 30 seconds East, (recorded North 89 degrees 28 minutes 30 seconds East), on and along said North right-of-way line, a distance of 288.07 feet (recorded 288.17 feet) to the point of curvature of a regular curve to the right having a radius of 280.00 feet; thence Easterly, on and along said North right-of-way line, as defined by said curve, an arc distance of 90.76 feet (the chord of which bears South 80 degrees 41 minutes 29 seconds East (recorded South 80 degrees 33 minutes 30 seconds East) for a length of 90.30 feet) to the point of tangency, thence South 70 degrees 41 minutes 30 seconds East (recorded South 70 degrees 33 minutes 30 seconds East) and tangent to said curve, on and along said North right-of-way line, a distance of 75.00 feet to the point of curvature of a regular curve to the left, having a radius of 200.00 feet; thence Easterly, on and along said North right-of-way line as defined by said curve, an arc distance of 69.81 feet (the chord of which bears South 80 degrees 41 minutes 28 seconds East (recorded South 80 degrees 33 minutes 30 seconds East) for a length of 69.46 feet) to the point of tangency; thence North 89 degrees 18 minutes 30 seconds East (recorded North 89 degrees 28 minutes 30 seconds East) and tangent to said curve on and along said North right-of-way line, a distance of 300.00 feet to the point of curvature of a regular curve to the right having a radius of 280.00 feet; thence Easterly, on and along said North right-of-way line as defined by said curve, an arc distance of 68.07 feet (the chord of which bears South 83 degrees 11 minutes 29 seconds East (recorded South 83 degrees 03 minutes 30 seconds East) for a length of 67.87 feet) to the point of tangency; thence South 76 degrees 41 minutes 30 seconds East (recorded South 76 degrees 33 minutes 30 seconds East), and tangent to said curve, a distance of 100.00 feet to the point of curvature of a regular curve to the left, having a radius of 75.00 feet; thence Easterly, on and along said North right-of-way line as defined by said curve, an arc distance of 57.08 feet (the chord of which bears North 82 degrees 30 minutes 19 seconds East (recorded North 82 degrees 38 minutes

25 second East) for a length of 55.71 feet) to the point of reverse curvature of a regular curve to the right, having a radius of 70.00 feet; thence Easterly, Southerly and Westerly, on and along said right-of-way line as defined by said curve, an arc distance of 326.45 feet (the chord of which bears South 14 degrees 18 minutes 14 seconds West (recorded South 14 degrees 28 minutes 30 seconds West) for a length of 101.38 feet) to the point of reverse curvature of a regular curve to the left, having a radius of 75.00 feet; thence Westerly, on and along the South right-of-way line of said Enterprise Drive as defined by said curve, an arc distance of 57.08 feet (the chord of which bears North 53 degrees 53 minutes 51 seconds West (recorded North 53 degrees 45 minutes 25 seconds West) for a length of 55.71 feet) to the point of tangency; thence North 75 degrees 41 minutes 30 seconds West (recorded North 75 degrees 33 minutes 30 seconds West), on and along said South right-of-way line and tangent to said curve, a distance of 100.00 feet to the point of curvature of a regular curve to the left having a radius of 200.00 feet; thence Westerly, on and along said South right-of-way line, as defined by said curve, an arc distance of 52.36 feet (the chord of which bears North 83 degrees 11 minutes 30 seconds West (recorded North 83 degrees 03 minutes 30 seconds West) for a length of 52.21 feet) to the point of tangency; thence South 89 degrees 18 minutes 30 seconds West (recorded South 89 degrees 28 minutes 30 seconds West), on and along said South right-of-way line and tangent to said curve, a distance of 300.00 feet to the point of curvature of a regular curve to the right, having a radius of 280.00 feet; thence Westerly, on and along said South right-of-way line as defined by said curve, an arc distance of 90.76 feet (the chord of which bears North 80 degrees 41 minutes 29 seconds West (recorded North 80 degrees 33 minutes 30 seconds West) for a length of 90.30 feet) to the point of tangency; thence North 70 degrees 41 minutes 30 seconds West (recorded North 70 degrees 33 minutes 30 seconds West), on and along said South right-of-way line and tangent to said curve, a distance of 75.00 feet to the point of curvature of a regular curve to the left, having a radius of 200.00 feet; thence Westerly, on and along said South right-of-way line as defined by said curve, an arc distance of 69.81 feet (the chord of which bears North 80 degrees 41 minutes 28 seconds West (recorded North 80 degrees 33 minutes 30 seconds West) for a length of 69.46 feet) to the point of tangency; thence South 89 degrees 18 minutes 30 seconds West (recorded South 89 degrees 28 minutes 30 seconds West) and tangent to said curve, a distance of 225.00 feet to a

"Walker" capped pin at a corner of said Plat, also being the Northeast corner of a certain 2.45 acre tract of land as recorded in Deed Record 314, page 85 in said records; thence South 00 degrees 26 minutes 13 seconds East (recorded South 00 degrees 16 minutes 30 seconds East), on and along a Westerly line of said Plat and on and along the East line of said 2.45 acre tract and on and along the East line of a certain 1.98 acre tract of land as recorded in Deed Record 321, page 255, in said records, a distance of 421.58 feet (recorded 421.65 feet) to a 1/2 inch pin at the Southeast corner of said 1.98 acre tract of land, being a point situated North 88 degrees 53 minutes 04 seconds East (recorded North 88 degrees 01 minute 40 seconds East), a distance of 365.34 feet (recorded 365.2 feet) from a railroad spike found on the centerline of said County Road 76 East, also being a Southwesterly corner of said Plat; thence North 88 degrees 53 minutes 04 seconds East (recorded North 88 degrees 01 minute 40 seconds East), and on and along a Southerly line of said Plat, a distance of 629.70 feet (recorded 637.3 feet) to a point on the East line of the Southeast Quarter of said Section 28; thence North 88 degrees 50 minutes 07 seconds East (recorded North 88 degrees 58 minutes East), on and along a Southerly line of said Plat, a distance of 987.75 feet (recorded 979.9 feet) to a rail post found at the Southeast corner of said Plat; thence North 00 degrees 18 minutes 51 seconds West (recorded North 00 degrees 09 minutes West), on and along the East line of said Plat, a distance of 664.47 feet (recorded 664.7 feet) to a rail post found on the North line of the Southwest Quarter of said Section 27, also being the Northeast corner of said Plat; thence South 88 degrees 58 minutes 29 seconds West (recorded South 89 degrees 05 minutes 40 seconds West), on and along said North line, also being a North line of said Plat, a distance of 992.40 feet to an iron post found at the Northwest corner of said Southwest Quarter, also being the Northeast corner of the Southeast Quarter of said Section 28; thence South 88 degrees 48 minutes 28 seconds West (recorded South 88 degrees 57 minutes 50 seconds West), on and along the recorded North line of said Southeast Quarter, also being a North line of said Plat, a distance of 673.93 feet (recorded 673.8 feet) to the true point of beginning, containing 23.28 acres, more or less.

Tract II:

A part of the Southwest Quarter of Section 27, together with part of the



Southeast Quarter of Section 28, all being in Township 32 North, Range 6 East, Kosciusko County, Indiana, and all together being more particularly described as follows:

Commencing at an iron post found at the Northwest corner of the Southwest Quarter of said Section 27; thence North 88 degrees 58 minutes 29 seconds East (recorded North 89 degrees 05 minutes 40 second East), a distance of 992.40 feet (recorded 80 rods which equals 990 feet) to a rail post found; thence South 00 degrees 18 minutes 51 seconds East (recorded South 00 degrees 09 minutes East), a distance of 884.47 feet (recorded 884.7 feet) to a rail post found at the true point of beginning; thence South 00 degrees 20 minutes 00 seconds East (recorded South 00 degrees 12 minutes East) a distance of 826.82 feet (recorded 827.2 feet) to a rail post found; thence South 88 degrees 49 minutes 58 seconds West (recorded South 88 degrees 59 minutes West), a distance of 1651.16 feet (recorded 1651.1 feet) to a railroad spike found on the centerline of Country Club Road (County Road 76 East); thence North 22 degrees 16 minutes 52 seconds West (recorded North 22 degrees 07 minutes 40 seconds West) on and along said centerline, a distance of 887.25 feet (recorded 887.2 feet) to a railroad spike found; thence North 88 degrees 53 minutes 04 seconds East (recorded North 89 degrees 01 minute 40 seconds East), a distance of 995.04 feet (recorded 1002.5 feet) to a point on the East line of the Southeast Quarter of said Section 28; thence North 88 degrees 50 minutes 07 seconds East (recorded North 88 degrees 58 minutes East), a distance of 987.75 feet (recorded 978.9 feet) to the true point of beginning, containing 34.49 acres, more or less.

Together with the vacated roadway known as Enterprise Drive lying North and South of Tract I, containing 1.70 acres, more or less.



**NOTICE OF PUBLIC HEARING ON  
ECONOMIC REVITALIZATION AREA  
RESOLUTION NO. 22-10-13-001**

**NOTICE IS HEREBY GIVEN** that the Kosciusko County Council as a designating body for the designation of Economic Revitalization areas within the County of Kosciusko, Indiana, did on the **13<sup>th</sup> day of October, 2022**, adopt Resolution No. 22-10-13-001, designating certain territory within the County of Kosciusko, Indiana, as an Economic Revitalization Area, and permitting deductions for improvements to real estate, and for new machinery and equipment (personal property), as permitted under I.C. 6-1.1-12.1-1 et. seq. The description and map of the affected area are available and can be inspected in the Kosciusko County Auditor's Office located on the 2<sup>nd</sup> Floor of the Kosciusko County Courthouse, **100 West Center Street, Warsaw, Indiana 46580**. In substance the Area affected is located at 2666 S. Country Club Rd. in Warsaw, Kosciusko County.

**NOTICE IS FURTHER GIVEN** that the Kosciusko County Council, as the designating body, will, on the **8<sup>th</sup> day of December, 2022, at 6:00 p.m.**, in the **Old Courtroom, 3<sup>rd</sup> Floor** located at **100 W Center Street, Warsaw, Indiana 46580**, receive and hear all remonstrances and objections to the Resolution from interested persons.

A copy of this Notice and a statement containing substantially the same information as a Statement of Benefits filed with the designating body before the hearing, is being filed with the officers of each taxing unit that is authorized to fix budgets, tax rates, and tax levies under I.C. 6-1.1-17-5 and will be filed with them at least Ten (10) days prior to the date of the public hearing set forth herein.

After considering the evidence at the public hearing of which notice is given herein, the Kosciusko County Council, as the designating body, will take final action determining whether the qualifications for an Economic Revitalization Area have been met, and then confirming, modifying and confirming, or rescinding the Resolution. The determination of the Kosciusko County Council, will be final, except that an appeal may be taken and heard as is provided for by I.C. 6-1.1-12.1-2.5 (d), (e), or as is provided for by any other Statute of the State of Indiana applicable to the action.

Written remonstrances may be filed with the Kosciusko County Auditor, Indiana, at the address above stated, prior to or during the time that the Kosciusko County Council, Indiana at the above-described hearing, hears remonstrances and objections from interested persons.

**NOTICE IS FURTHER GIVEN** that the Kosciusko County Council will also at the above stated time and place, conduct a public hearing on a resolution to waive any failure to submit the completed statement of benefits form to the designating body or to designate the area as an economic revitalization area before the initiation of the redevelopment, installation of new manufacturing equipment, or rehabilitation for which the applicant iDNA Brands, LLC desires to claim a deduction under IC 6-1.1-12.1 all as is permitted and provided for by IC 6-1.1-12.1-11.3.