

**VIGO COUNTY COUNCIL**  
**Meeting Minutes**  
**Tuesday, August 10, 2021 at 5:00 P.M.**  
**Council Chambers, Vigo County Annex**

**Pledge of Allegiance**

President Aaron Loudermilk called the meeting to order at 5:00.

**Calling of the roll**

**Present:** R. Todd Thacker, Travis Norris, Marie Theisz, Vicki Weger, Brenda Wilson, David Thompson, Aaron Loudermilk.

**Correcting of the journal of the preceding meeting if needed**

***June 8, 2021 Sunshine Meeting***

***June 15, 2021 Regular Meeting***

There were no corrections to the minutes of the June 8 Sunshine Meeting. David Thompson made a motion to approve the minutes of the Sunshine Meeting. Brenda Wilson seconded the motion. Upon a roll call vote, the motion passed with a vote of 7-0.

There were no corrections to the minutes of the June 15 regular meeting. Travis Norris made a motion to approve the minutes of the regular meeting. David Thompson seconded the motion. Upon a roll call vote, the motion passed with a vote of 7-0.

**Public Comment**

LaDonna Ingram, Angie, Jackie Kelly, Megan Burns and Ruth Neaderheiser, all from the Clerk's Office, all spoke asking the Council to consider their job reclassification request coming before the Council later this evening. Ryan Bennett, a local small business owner, spoke about Steel Dynamics and their support of local businesses, both small and large.

**Communications from elected officials, other officials or agencies of the County**

Aaron Loudermilk noted that a wooden plaque shaped in the State of Indiana with all the counties shown in blue except for Vigo, which was in a gold color, had been crafted and donated by Bob LaFrance. The Council expressed appreciation for this gracious gesture. Councilwoman Brenda Wilson stated that she had received a copy of a letter from Wagner, Irwin & Scheele, who had previously reviewed the salaries for the County setting forth an estimate for their consulting services if the County was so inclined to use their services again. Ms. Wilson read the letter setting forth their fees. She felt like the salaries needed to be reviewed county-wide and wondered if the Council should take the initiative to have such a review conducted by this firm again in order to get the salaries up to where they should be. Councilwoman Theisz noted that the Commissioners had previously commented that they were in the process of getting ready to do this and Ms. Theisz wondered if they were involved, or should be involved, in this process. Mr.

Loudermilk stated that it was his opinion that, although there had been discussions about getting this process started in the past by the Commissioners, nothing had been done and he felt like the Council should discuss getting this process started. There was a lengthy discussion about this matter. Commissioner Brendan Kearns was present at the meeting and did inform the Council that the matter was on the docket for the September Council meeting. They had interviewed two companies and, although he hadn't planned on sharing this until it was brought before the Council in September, that the Commissioners had selected Baker Tilley as the company to conduct the study. Further discussion continued.

#### **Reports from standing committee(s)**

Aaron Loudermilk asked how the Annual Budget Committee was progressing. Vicki Weger, Chairman of the Committee, replied that 3 meetings have been conducted and another is scheduled for August 25. There was a brief discussion.

#### **Tax abatement compliance review hearings**

Thyssenkrupp Presta North America, LLC (Real Property), Resolution 2021-08 and Thyssenkrupp Presta North America, LLC (Personal Property), Resolution 2021-09.

Andy Volkl from Thyssenkrupp Presta North America, LLC was present to clarify the issues regarding the number of employees and discrepancy in estimated and actual salaries. He gave a brief history of the company. The pandemic has hit their business in many ways, one of which is being able to find employees to fill empty positions, which in turn has been the cause in meeting the salary estimates. There was a lengthy discussion after which Vicki Weger made a motion to find Thyssenkrupp Presta North America, LLC in substantial compliance with their abatements (both real and personal). Marie Theisz seconded the motion. Upon a roll call vote of 7-0, the motion unanimously passed.

Taghleef Industries, Inc. (Personal Property), Resolution 2021-10.

Attorney Lou Britton and Lawrence Maurer with Taghleef were present to clarify the issues regarding the less-than-estimated number of employees and salaries. Mr. Britton gave a brief history of the company and the tax abatement. There are two years left on the abatement. Again, among other things, the pandemic has created a shortage of employees to fill available positions. There was a lengthy discussion after which Brenda Wilson made a motion to find Taghleef in substantial compliance with their abatement. Travis Norris seconded the motion. Upon a roll call vote of 7-0, the motion unanimously passed.

#### **Ordinances relating to appropriations.**

##### **i. Resolution 2021-11 Steel Dynamics Heartland, LLC 10-year Real and Personal Property Tax Abatement**

Zach Klutz with the Taft Law Firm, Roberto Bohrer and Matt Pierce of Steel Dynamics Heartland, LLC, were present for any additional questions that the Council might have. It was noted that since last week's meeting, further research had been done and a supplemental response given to the Council members. Regarding the percentage of

employees from Vigo County working at their facility, it actually turned out that about 51% of their workforce lives in Vigo County, with Sullivan County making up about 21%, and the rest being residents of Vermillion and Parke Counties. They also plan to conduct job fairs to assist in their hiring needs. They feel as if the starting wages would be attractive enough to attract potential employees. The way the assessed values on the Statement of Benefits was calculated was also explained to the satisfaction of the Council. This request was discussed at length. Todd Thacker made a motion to grant the Resolution Declaring this an Economic Revitalization Area for Purposes of Real and Personal Property Tax Abatement for Steel Dynamics Heartland, LLC. Vicki Weger seconded the motion. Upon a roll call vote of 7-0, the motion unanimously passed.

**ii. Resolution of Reallocation of Existing Appropriation 2021-06;  
ROC 2021-32: Reassessment II**

Kevin Gardner, Vigo County Assessor, was present to answer any additional questions the Council might have with regard to these requests. The Council members had no further questions. Travis Norris made a motion to approve Resolution of Reallocation of Existing Appropriation 2021-06. David Thompson seconded the motion. Upon a roll call vote of 7-0, this motion was unanimously approved.

**iii. Resolution of Reallocation of Existing Appropriation 2021-07;  
ROC 2021-033: Sales Disclosure**

See discussion above in subparagraph ii. Vicki Weger made a motion to approve Resolution of Reallocation of Existing Appropriation 2021-07. Brenda Wilson seconded the motion. Upon a roll call vote of 7-0, this motion was unanimously approved.

**iv. Salary Ordinance 2021-14; ROC 2021-30: Vigo County Clerk**

Brad Newman, Vigo County Clerk, was present to address any questions from the Council on this matter. He also wanted to interject his opinion on the earlier discussion regarding retaining Wagner, Irwin & Scheele for a new salary review for the County. He was very much against using this company again. He recounted what took place in his department when they came in five years ago and he felt like they absolutely did not do even an adequate job. When the representative came into his office, she never asked any questions of him, the staff or anyone. She never visited the warehouse. She basically never learned anything about any jobs that were done in his office or what work was performed by his employees. He implored the Council to use someone other than WIS. He also suggested that perhaps the department heads should be included in conversations between the Commissioners and the Council regarding the firm chosen to do the salary review. He then discussed the work performed by his staff. The Council then had a lengthy question and discussion period. Ultimately, it was felt that with a salary study imminent and a raise being considered for the 2022 budget that this is a matter that should be dealt with at a later time. Todd Thacker made a motion to table this matter to a future date. Vicki Weger seconded the motion. A roll call vote was as follows: Todd Thacker – aye; Travis Norris – aye; Marie Theisz – aye; Vicki Weger – aye; Brenda Wilson – nay; David Thompson – nay; Aaron Loudermilk – nay. With a 4-3 vote in favor, the motion passed.

**v. Resolution 2021-05 Resolution Modifying Local Income Tax Rates; ROC 2021-034**

This was discussed at last week's meeting and pertains to LIT as it relates to the Fire Protection Districts within the County. There were no additional questions. Vicki Weger made a motion to approve Resolution 2021-05. David Thompson seconded the motion. Upon a roll call vote of 7-0, the motion unanimously passed.

**vi. Fourth Amendment to Vigo County Police Retirement Plan**

Sheriff John Plasse was present to address any additional questions from the Council on this matter. Council had no further questions. Todd Thacker made a motion to approve the Fourth Amendment to Vigo County Police Retirement Plan. Brenda Wilson seconded the motion. Upon a roll call vote of 7-0, the motion unanimously passed.

**vii. First Reading of Vigo County 2022 Budget**

Chief Deputy Auditor Cheryl Loudermilk gave the first reading of the Vigo County 2022 Budget as follows: Notice is hereby given to taxpayers of Vigo County, Indiana that the proper officers of Vigo County will conduct a public hearing on the year 2022 budget. Following this meeting, any ten or more taxpayers may object to a budget, tax rate, or tax levy by filing an objection petition with the proper officers of Vigo County not more than seven days after the hearing. The objection petition must identify the provisions of the budget, tax rate, or tax levy to which taxpayers object. If a petition is filed, Vigo County shall adopt with the budget a finding concerning the objections in the petition and testimony presented. Following the aforementioned hearing, the proper officers of Vigo County will meet to adopt the following budget: Public Hearing Date: Tuesday, August 10, 2021; Public Hearing Time: 5:00 p.m.; Public Hearing Location: 127 Oak Street, Terre Haute, IN 47807; Adoption Meeting Date: Tuesday, September 14, 2021; Adoption Meeting Time: 5:00 p.m.; Adoption Meeting Location: 127 Oak Street, Terre Haute, IN 47807; Estimated Civil Max Levy is \$37,781,439; Property Tax Cap Credit Estimate \$6,647,940. This Notice is available online at [www.budgetnotices.in.gov](http://www.budgetnotices.in.gov) or by calling 888-739-9826. Complete details of budget estimates by fund and/or department may be seen by visiting the office of this unit of government at Vigo County Auditor's Office. The total budget estimate for all funds in Vigo County is \$81,837,204 with a property tax levy of \$41,116,000. The current tax levy is \$34,885,941.

**viii. Review Max Levy and Property Tax Caps of all Units**

This does not require any action. We are just making it a matter of record that we have all the information regarding the maximum levy for budget year 2022.

**Honorary Resolutions**

There were none.

**Resolutions relating to fiscal policies of the Council**

There were none

**Appointments**

R. Todd Thacker was appointed to fill the vacancy on the Annual Budget Committee.


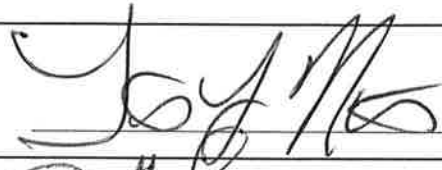

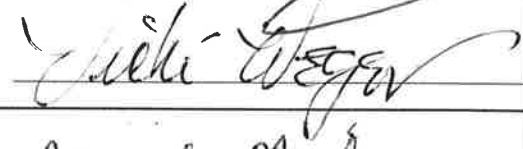

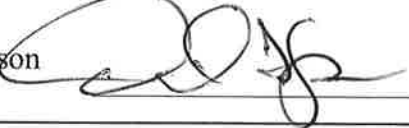

**Adjournment**

Marie Theisz made a motion to adjourn. David Thompson seconded the motion. By a voice vote of 7-0, the meeting was adjourned at 7:10 p.m.

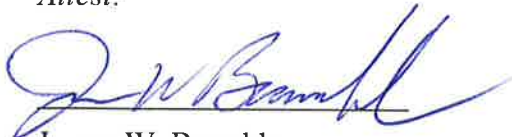
# MINUTES OF THE VIGO COUNTY COUNCIL

August 10, 2021

*Presented to the Vigo County Council, read in full and adopted as written this 14<sup>th</sup> day of September, 2021.*

Aye <input checked="" type="checkbox"/>	Absent <input type="checkbox"/>		R. Todd Thacker	
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>			
Aye <input checked="" type="checkbox"/>	Absent <input type="checkbox"/>		Travis Norris	
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>			
Aye <input checked="" type="checkbox"/>	Absent <input type="checkbox"/>		Marie Theisz	
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>			
Aye <input checked="" type="checkbox"/>	Absent <input type="checkbox"/>		Vicki Weger	
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>			
Aye <input checked="" type="checkbox"/>	Absent <input type="checkbox"/>		Brenda Wilson	
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>			
Aye <input checked="" type="checkbox"/>	Absent <input type="checkbox"/>		David Thompson	
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>			
Aye <input checked="" type="checkbox"/>	Absent <input type="checkbox"/>		Aaron Loudermilk, President	
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>			

Attest:



James W. Bramble  
Vigo Auditor

**RESOLUTION 2021-08**

WHEREAS, the Vigo County Council conducted a hearing on August 10, 2021, at 5:00 p.m. to consider Thyssenkrupp Presta North America, LLC's compliance with its Statement of Benefits in regard to its real property tax abatement approved by Resolution 2012-08.

WHEREAS, based upon information presented at the hearing, the Vigo County Council determines that Thyssenkrupp Presta North America, LLC has not made reasonable efforts to substantially comply with its Statement of Benefits and that such failure to substantially comply was not caused by factors beyond the control of Thyssenkrupp Presta North America, LLC.

WHEREAS, be it resolved by the Vigo County Council that the property tax deduction of Thyssenkrupp Presta North America, LLC in regard to its real property tax abatement approved by Resolution 2012-08 is hereby terminated.

*Adopted this 10<sup>th</sup> day of August, 2021.*

AYE

NAY

	R. Todd Thacker	
	Travis Norris	
	Marie Theisz	
	Vicki Weger	
	Brenda Wilson	
	David Thompson	
	Aaron Loudermilk	

\_\_\_\_\_  
Aaron Loudermilk, President

*Attest:*

\_\_\_\_\_  
James Bramble,  
Vigo County Auditor

**RESOLUTION 2021-09**

WHEREAS, the Vigo County Council conducted a hearing on August 10, 2021, at 5:00 p.m. to consider Thyssenkrupp Presta North America, LLC's compliance with its Statement of Benefits in regard to its personal property tax abatement approved by Resolution 2012-09.

WHEREAS, based upon information presented at the hearing, the Vigo County Council determines that Thyssenkrupp Presta North America, LLC has not made reasonable efforts to substantially comply with its Statement of Benefits and that such failure to substantially comply was not caused by factors beyond the control of Thyssenkrupp Presta North America, LLC.

WHEREAS, be it resolved by the Vigo County Council that the property tax deduction of Thyssenkrupp Presta North America, LLC in regard to its personal property tax abatement approved by Resolution 2012-09 is hereby terminated.

*Adopted this 10<sup>th</sup> day of August, 2021.*

AYE

NAY

_____	R. Todd Thacker	_____
_____	Travis Norris	_____
_____	Marie Theisz	_____
_____	Vicki Weger	_____
_____	Brenda Wilson	_____
_____	David Thompson	_____
_____	Aaron Loudermilk	_____

\_\_\_\_\_  
Aaron Loudermilk, President

*Attest:*

\_\_\_\_\_  
James Bramble,  
Vigo County Auditor



**RESOLUTION 2021-10**

WHEREAS, the Vigo County Council conducted a hearing on August 10, 2021, at 5:00 p.m. to consider Taghleef Industries, Inc.'s compliance with its Statement of Benefits in regard to its personal property tax abatement approved by Resolution 2012-10.

WHEREAS, based upon information presented at the hearing, the Vigo County Council determines that Taghleef Industries, Inc. has not made reasonable efforts to substantially comply with its Statement of Benefits and that such failure to substantially comply was not caused by factors beyond the control of Taghleef Industries, Inc.

WHEREAS, be it resolved by the Vigo County Council that the property tax deduction of Taghleef Industries, Inc. in regard to its personal property tax abatement approved by Resolution 2012-10 is hereby terminated.

*Adopted this 10<sup>th</sup> day of August, 2021.*

AYE

NAY

\_\_\_\_\_  
R. Todd Thacker

\_\_\_\_\_  
Travis Norris

\_\_\_\_\_  
Marie Theisz

\_\_\_\_\_  
Vicki Weger

\_\_\_\_\_  
Brenda Wilson

\_\_\_\_\_  
David Thompson

\_\_\_\_\_  
Aaron Loudermilk

\_\_\_\_\_  
Aaron Loudermilk, President

*Attest:*

\_\_\_\_\_  
James Bramble,  
Vigo County Auditor

**RESOLUTION NO. 2021- 11**

A RESOLUTION (THE “DECLARATORY RESOLUTION”) OF THE COUNTY COUNCIL (THE “COUNCIL”) OF VIGO COUNTY, INDIANA (THE “COUNTY”), DECLARING AN AREA WITHIN THE COUNTY, COMMONLY IDENTIFIED AS 455 W. INDUSTRIAL DRIVE, TERRE HAUTE, INDIANA 47802AS AN ECONOMIC REVITALIZATION AREA (“ERA”) FOR PURPOSES OF REAL AND PERSONAL PROPERTY TAX ABATEMENT.

WHEREAS, Steel Dynamics, Inc. (the “Petitioner”) filed a Petition for Real and Personal Property Tax Abatement (the “Petition”) for a ten (10) year real and personal property tax abatement with the Council and requesting that the real property described on Exhibit A thereto (the “Real Property”) be designated an ERA for purposes of real and personal property tax abatement in order to incentivize the expansion and equipping of Petitioner’s current manufacturing facility within the County and the creation of new full-time jobs within the County (the “Project”), as described in Exhibit B to the Petition; and

WHEREAS, the Petitioner has submitted a Statement of Benefits – Real Property (SB-1/RP), attached hereto as Exhibit A, and a Statement of Benefits – Personal Property (SB-1/PP), attached hereto as Exhibit B, and has provided all information and documentation necessary for the Council to make an informed decision on the Petition, including a description of the improvements to be made to the Real Property and the new manufacturing equipment to be acquired as new Personal Property; and

WHEREAS, Petitioner estimates the Project will include an approximate \$196,350,000 investment in improvements to the Real Property, an approximate \$34,650,000 investment in Personal Property, will create approximately 84 new full-time jobs at an annual wage of \$80,000.00 or greater, and will result in the retention of 226 current full-time jobs at an average annual wage of \$95,575; and

WHEREAS, the Council is authorized under the provisions of I.C. 6-1.1-12-1-1, *et seq.* (the “Act”), to designate certain areas within the County as ERAs for the purpose of tax abatement in accordance with the Act; and

WHEREAS, the Council has considered the Petition and the supporting documentation, and has conducted all appropriate investigation to assess the Project and the impact of the Project on the County and the economy thereof, as contemplated in the Act; and

WHEREAS, the Council has concluded that the Project, as detailed in the Petition and supporting documentation, including the location thereof and the investment contemplated by Petitioner, satisfies all requirements under the Act and applicable County ordinances for declaration of an ERA and the approval of real and personal property abatement, as requested in the Petition.


NOW, THEREFORE, it is FOUND, DETERMINED, and RESOLVED by the Vigo County Council that:

1. The Petitioner's estimates of the numbers of jobs which will be retained and the number of jobs which will be created can reasonably be expected to result from Petitioner's investment and implementation of the Project.
2. The Personal Property to be acquired in support of the Project consists of new manufacturing equipment which will be located in an Economic Development Target Area, as required under the Act.
3. The totality of the benefits of the Project is sufficient to justify a 10-year, 100% abatement of Real Property and Personal Property, as authorized by the Act, and such deductions should be and are hereby allowed.
4. The Petition, SB-1/RP, and SB-1/PP are hereby approved, and the Real Property is hereby designated as an ERA pursuant to the Act.

Presented by:

\_\_\_\_\_  
[Councilperson]

Adopted by the Vigo County Council this 10 day of August, 2021.

  
\_\_\_\_\_  
President, Vigo County Council

Attest:

  
\_\_\_\_\_  
Auditor, Vigo County

EXHIBIT A

**Statement of Benefits – Real Property (SB-1/RP)**

*Attached.*



# STATEMENT OF BENEFITS REAL ESTATE IMPROVEMENTS

State Form 51767 (R7 / 1-21)

Prescribed by the Department of Local Government Finance

20\_\_ PAY 20\_\_

FORM SB-1 / Real Property

## PRIVACY NOTICE

Any information concerning the cost of the property and specific salaries paid to individual employees by the property owner is confidential per IC 6-1.1-12.1-5.1.

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)  
☐ Residentially distressed area (IC 6-1.1-12.1-4.1)

### INSTRUCTIONS:

1. 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.
2. The statement of benefits form must be submitted to the designating body and the area designated an economic revitalization area before the initiation of the redevelopment or rehabilitation for which the person desires to claim a deduction.
3. To obtain a 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 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. A property owner who failed to file a deduction application within the prescribed deadline may file an application between January 1 and May 10 of a subsequent year.
4. A property owner who files for the deduction must provide the county auditor and designating body with a Form CF-1/Real Property. The Form CF-1/Real Property should be attached to the Form 322/RE when the deduction is first claimed and then updated annually for each year the deduction is applicable. IC 6-1.1-12.1-5.1(b)
5. For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. For a Form SB-1/Real Property that is approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. IC 6-1.1-12.1-17

## SECTION 1

## TAXPAYER INFORMATION

Name of taxpayer

Steel Dynamics Heartland, LLC

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

455 W. Industrial Drive, Terre Haute, IN. 47802-9266

Name of contact person

Roberto Bohrer

Telephone number

( 812 ) 299-4157

E-mail address

roberto.bohrer@steeldynamics.com

## SECTION 2

## LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Name of designating body

Vigo County Council

Resolution number

Location of property

455 W. Industrial Drive, Terre Haute, IN. 47802

County

Vigo

DLGF taxing district number

84024

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

Addition of Galvalume and Paint Lines - New Buildings

Estimated start date (month, day, year)

08/01/2021

Estimated completion date (month, day, year)

12/31/2022

## SECTION 3

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

Current Number	Salaries	Number Retained	Salaries	Number Additional	Salaries
226.00	\$21,600,000.00	226.00	\$21,600,000.00	84.00	\$6,720,000.00

## SECTION 4

## ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT

	REAL ESTATE IMPROVEMENTS	
	COST	ASSESSED VALUE
Current values	13,647,000.00	10,069,600.00
Plus estimated values of proposed project	34,650,000.00	34,650,000.00
Less values of any property being replaced		
Net estimated values upon completion of project	48,297,000.00	44,719,600.00

## 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

Date signed (month, day, year)

07/12/2021

Printed name of authorized representative

Roberto Bohrer

Title

Operations Manager

**FOR USE OF THE DESIGNATING BODY**

We find that the applicant meets the general standards in the resolution adopted or to be adopted by this body. Said resolution, passed or to be 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 \_\_\_\_\_. *NOTE: This question addresses whether the resolution contains an expiration date for the designated area.*
- 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
- C. The amount of the deduction applicable is limited to \$ \_\_\_\_\_.
- D. Other limitations or conditions (specify) \_\_\_\_\_
- E. Number of years allowed: ☐ Year 1 ☐ Year 2 ☐ Year 3 ☐ Year 4 ☐ Year 5 (\* see below)  
☐ Year 6 ☐ Year 7 ☐ Year 8 ☐ Year 9 ☐ Year 10
- F. For a statement of benefits approved after June 30, 2013, did this designating body adopt an abatement schedule per IC 6-1.1-12.1-17?  
☐ Yes ☐ No  
 If yes, attach a copy of the abatement schedule to this form.  
 If no, the designating body is required to establish an abatement schedule before the deduction can be determined.

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)
Printed name of authorized member of designating body	Name of designating body	
Attested by (signature and title of attester)	Printed name of attester	

\* If the designating body limits the time period during which an area is an economic revitalization area, that limitation does not limit the length of time a taxpayer is entitled to receive a deduction to a number of years that is less than the number of years designated under IC 6-1.1-12.1-17.

- A. For residentially distressed areas where the Form SB-1/Real Property was approved prior to July 1, 2013, the deductions established in IC 6-1.1-12.1-4.1 remain in effect. The deduction period may not exceed five (5) years. For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. Except as provided in IC 6-1.1-12.1-18, the deduction period may not exceed ten (10) years. (See IC 6-1.1-12.1-17 below.)
- B. For the redevelopment or rehabilitation of real property where the Form SB-1/Real Property was approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. (See IC 6-1.1-12.1-17 below.)

**IC 6-1.1-12.1-17**

**Abatement schedules**

**Sec. 17. (a)** A designating body may provide to a business that is established in or relocated to a revitalization area and that receives a deduction under section 4 or 4.5 of this chapter an abatement schedule based on the following factors:

- (1) The total amount of the taxpayer's investment in real and personal property.
- (2) The number of new full-time equivalent jobs created.
- (3) The average wage of the new employees compared to the state minimum wage.
- (4) The infrastructure requirements for the taxpayer's investment.

**(b)** This subsection applies to a statement of benefits approved after June 30, 2013. A designating body shall establish an abatement schedule for each deduction allowed under this chapter. An abatement schedule must specify the percentage amount of the deduction for each year of the deduction. Except as provided in IC 6-1.1-12.1-18, an abatement schedule may not exceed ten (10) years.

**(c)** An abatement schedule approved for a particular taxpayer before July 1, 2013, remains in effect until the abatement schedule expires under the terms of the resolution approving the taxpayer's statement of benefits.



# STATEMENT OF BENEFITS PERSONAL PROPERTY

State Form 51764 (R5 / 1-21)

Prescribed by the Department of Local Government Finance

**FORM SB-1 / PP**

## PRIVACY NOTICE

Any information concerning the cost of the property and specific salaries paid to individual employees by the property owner is confidential per IC 6-1-1-12-1-5.1.

### INSTRUCTIONS:

1. 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** a person installs the new manufacturing equipment and/or research and development equipment, and/or logistical distribution equipment and/or information technology equipment for which the person wishes to claim a deduction.
2. The statement of benefits form must be submitted to the designating body and the area designated an economic revitalization area before the installation of qualifying abatable equipment for which the person desires to claim a deduction.
3. To obtain a deduction, a person must file a certified deduction schedule with the person's personal property return on a certified deduction schedule (Form 103-ERA) with the township assessor of the township where the property is situated or with the county assessor if there is no township assessor for the township. The 103-ERA must be filed between January 1 and May 15 of the assessment year in which new manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment is installed and fully functional, unless a filing extension has been obtained. A person who obtains a filing extension must file the form between January 1 and the extended due date of that year.
4. Property owners whose Statement of Benefits was approved, must submit Form CF-1/PP annually to show compliance with the Statement of Benefits (IC 6-1-1-12-1-5.6)
5. For a Form SB-1/PP that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. For a Form SB-1/PP that is approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. (IC 6-1-1-12-1-17)

### SECTION 1

#### TAXPAYER INFORMATION

Name of taxpayer <b>Steel Dynamics Heartland, LLC</b>	Name of contact person <b>Roberto Bohrer</b>
Address of taxpayer (number and street, city, state, and ZIP code) <b>455 W. Industrial Drive, Terre Haute, IN. 47802-9266</b>	Telephone number <b>( 812 ) 299-4157</b>

### SECTION 2

#### LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Name of designating body <b>Vigo County Council</b>	Resolution number (s)	
Location of property <b>455 W. Industrial Drive, Terre Haute, IN. 47802</b>	County <b>Vigo</b>	DLGF taxing district number <b>84024</b>
Description of manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment. (Use additional sheets if necessary.)  Addition of Galvalume and Paint Lines consisting of galvalume equipment, paint line equipment, coil handling equipment (inc. wrappers and saddles), cranes, shears, etc	ESTIMATED	
	START DATE	COMPLETION DATE
	Manufacturing Equipment	<b>09/01/2021</b> <b>12/31/2022</b>
	R & D Equipment	
	Logist Dist Equipment	
IT Equipment		

### SECTION 3

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

Current Number <b>226</b>	Salaries <b>21600000</b>	Number Retained <b>226</b>	Salaries <b>21600000</b>	Number Additional <b>84</b>	Salaries <b>6720000</b>
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### SECTION 4

#### ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT

<b>NOTE:</b> Pursuant to IC 6-1-1-12-1-5.1 (d) (2) the <b>COST</b> of the property is confidential.	MANUFACTURING EQUIPMENT		R & D EQUIPMENT		LOGIST DIST EQUIPMENT		IT EQUIPMENT	
	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE
Current values	87,318,636	24,812,773						
Plus estimated values of proposed project	196,350,000	78,540,000						
Less values of any property being replaced								
Net estimated values upon completion of project	283,668,636	103,352,773						

### 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 	Date signed (month, day, year) <b>07/12/2021</b>
Printed name of authorized representative <b>Roberto Bohrer</b>	Title <b>Operations Manager</b>

**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 6-1.1-12.1-2.5, provides for the following limitations as authorized under IC 6-1.1-12.1-2.

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 \_\_\_\_\_. *NOTE: This question addresses whether the resolution contains an expiration date for the designated area.*

B. The type of deduction that is allowed in the designated area is limited to:

- |  |                              |                             |  |
|--|------------------------------|-----------------------------|--|
| 1. Installation of new manufacturing equipment;            | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Enhanced Abatement per IC 6-1.1-12.1-18<br><i>Check box if an enhanced abatement was approved for one or more of these types.</i> |
| 2. Installation of new research and development equipment; | <input type="checkbox"/> Yes | <input type="checkbox"/> No |  |
| 3. Installation of new logistical distribution equipment.  | <input type="checkbox"/> Yes | <input type="checkbox"/> No |  |
| 4. Installation of new information technology equipment;   | <input type="checkbox"/> Yes | <input type="checkbox"/> No |  |

C. The amount of deduction applicable to new manufacturing equipment is limited to \$ \_\_\_\_\_ cost with an assessed value of \$ \_\_\_\_\_. (One or both lines may be filled out to establish a limit, if desired.)

D. The amount of deduction applicable to new research and development equipment is limited to \$ \_\_\_\_\_ cost with an assessed value of \$ \_\_\_\_\_. (One or both lines may be filled out to establish a limit, if desired.)

E. The amount of deduction applicable to new logistical distribution equipment is limited to \$ \_\_\_\_\_ cost with an assessed value of \$ \_\_\_\_\_. (One or both lines may be filled out to establish a limit, if desired.)

F. The amount of deduction applicable to new information technology equipment is limited to \$ \_\_\_\_\_ cost with an assessed value of \$ \_\_\_\_\_. (One or both lines may be filled out to establish a limit, if desired.)

G. Other limitations or conditions (specify) \_\_\_\_\_

H. The deduction for new manufacturing equipment and/or new research and development equipment and/or new logistical distribution equipment and/or new information technology equipment installed and first claimed eligible for deduction is allowed for:

- |                                 |                                 |                                 |                                 |                                  |  |
|---------------------------------|---------------------------------|---------------------------------|---------------------------------|----------------------------------|--|
| <input type="checkbox"/> Year 1 | <input type="checkbox"/> Year 2 | <input type="checkbox"/> Year 3 | <input type="checkbox"/> Year 4 | <input type="checkbox"/> Year 5  | <input type="checkbox"/> Enhanced Abatement per IC 6-1.1-12.1-18<br>Number of years approved: _____<br>(Enter one to twenty (1-20) years; may not exceed twenty (20) years.) |
| <input type="checkbox"/> Year 6 | <input type="checkbox"/> Year 7 | <input type="checkbox"/> Year 8 | <input type="checkbox"/> Year 9 | <input type="checkbox"/> Year 10 |  |

I. For a Statement of Benefits approved after June 30, 2013, did this designating body adopt an abatement schedule per IC 6-1.1-12.1-17? ☐ Yes ☐ No  
If yes, attach a copy of the abatement schedule to this form.  
If no, the designating body is required to establish an abatement schedule before the deduction can be determined.

Also we have 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 by: (signature and title of authorized member of designating body)	Telephone number (      )	Date signed (month, day, year)
Printed name of authorized member of designating body	Name of designating body	
Attested by: (signature and title of attester)	Printed name of attester	

\* If the designating body limits the time period during which an area is an economic revitalization area, that limitation does not limit the length of time a taxpayer is entitled to receive a deduction to a number of years that is less than the number of years designated under IC 6-1.1-12.1-17.

**IC 6-1.1-12.1-17**

**Abatement schedules**

**Sec. 17. (a)** A designating body may provide to a business that is established in or relocated to a revitalization area and that receives a deduction under section 4 or 4.5 of this chapter an abatement schedule based on the following factors:

- (1) The total amount of the taxpayer's investment in real and personal property.
- (2) The number of new full-time equivalent jobs created.
- (3) The average wage of the new employees compared to the state minimum wage.
- (4) The infrastructure requirements for the taxpayer's investment.

**(b)** This subsection applies to a statement of benefits approved after June 30, 2013. A designating body shall establish an abatement schedule for each deduction allowed under this chapter. An abatement schedule must specify the percentage amount of the deduction for each year of the deduction. Except as provided in IC 6-1.1-12.1-18, an abatement schedule may not exceed ten (10) years.

**(c)** An abatement schedule approved for a particular taxpayer before July 1, 2013, remains in effect until the abatement schedule expires under the terms of the resolution approving the taxpayer's statement of benefits.




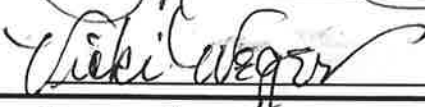





## RESOLUTION OF RE-ALLOCATION OF EXISTING APPROPRIATION 2021-06


It has been shown that certain existing appropriations now have unobligated balances which will not be needed for the purposes which appropriated are hereby re-allocated in the following amounts:

	<u>REQUESTED</u>	<u>APPROVED</u>
<b><u>REASSESSMENT II/1224</u></b>		
From: 1224.39200.000.0000 Service Agreements		\$12,000
To: 1224.44460.000.0000 Vehicles		
<b>TOTAL</b>		<b>\$12,000</b>

*Approved on this 10th day of August, 2021.*

Aye <input checked="" type="checkbox"/>	Absent <input type="checkbox"/>		
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	R. Todd Thacker	
Aye <input checked="" type="checkbox"/>	Absent <input type="checkbox"/>		
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Travis Norris	
Aye <input checked="" type="checkbox"/>	Absent <input type="checkbox"/>		
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Marie Theisz	
Aye <input checked="" type="checkbox"/>	Absent <input type="checkbox"/>		
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Vicki Weger	
Aye <input checked="" type="checkbox"/>	Absent <input type="checkbox"/>		
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Brenda Wilson	
Aye <input checked="" type="checkbox"/>	Absent <input type="checkbox"/>		
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	David Thompson	
Aye <input checked="" type="checkbox"/>	Absent <input type="checkbox"/>		
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Aaron Loudermilk, President	

Attest:

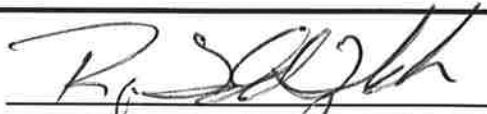
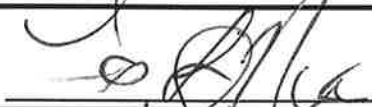
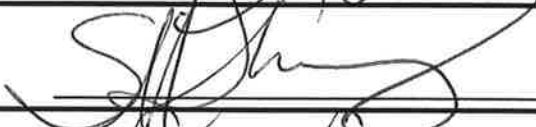


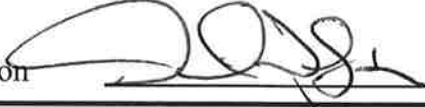
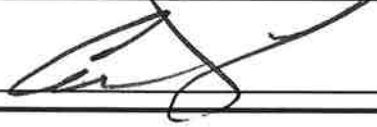
  
James W. Bramble  
Vigo County Auditor

## RESOLUTION OF RE-ALLOCATION OF EXISTING APPROPRIATION 2021-07

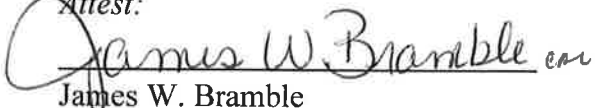
It has been shown that certain existing appropriations now have unobligated balances which will not be needed for the purposes which appropriated are hereby re-allocated in the following amounts:

	<u>REQUESTED</u>	<u>APPROVED</u>
<b><u>SALES DISCLOSURE/1131</u></b>		
From: 1131.33300.000.0000 Professional Services	\$21,000	
To: 1131.44460.000.0000 Vehicles		
<b>TOTAL</b>	\$21,000	

Approved on this 10th day of August, 2021.

Aye <input checked="" type="checkbox"/>	Absent <input type="checkbox"/>		
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	R. Todd Thacker	
Aye <input checked="" type="checkbox"/>	Absent <input type="checkbox"/>		
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Travis Norris	
Aye <input checked="" type="checkbox"/>	Absent <input type="checkbox"/>		
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Marie Theisz	
Aye <input checked="" type="checkbox"/>	Absent <input type="checkbox"/>		
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Vicki Weger	
Aye <input checked="" type="checkbox"/>	Absent <input type="checkbox"/>		
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Brenda Wilson	
Aye <input checked="" type="checkbox"/>	Absent <input type="checkbox"/>		
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	David Thompson	
Aye <input checked="" type="checkbox"/>	Absent <input type="checkbox"/>		
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	Aaron Loudermilk, President	

Attest:

  
James W. Bramble  
Vigo County Auditor

## SALARY ORDINANCE 2021-14

SECTION 1. Be it ordained by the County Council of Vigo County, Indiana, that for the salaries of Vigo County Indiana, that for the salaries of the County Government Office Holders and the employees for the year ending December 31, 2021, the following sums of money are hereby appropriated and ordered set apart for the purposes specified, subject to the laws governing the same. Such sums herein appropriated shall be otherwise expressly stipulated for by law provided, however, that disbursements from each appropriated are further limited to the amounts listed for the detailed accounts making up such appropriation unless said accounts are increased or decreased in another ordinance or resolution by the County Council.

SECTION 2. That for the said fiscal year, there is appropriated out of the Vigo County General Fund the following:

	<u>REQUESTED</u>	<u>APPROVED</u>
<b><u>COUNTY GENERAL FUND</u></b>		
<b><u>Clerk/0001</u></b>		
<u>Deputy Clerks</u>		
a. Revise job description		
b. Amend classification	COMOT C	
c. Salary	\$20.65	
<u>Deputy Clerk Assistant Supervisor</u>		
a. Revise job description		
b. Amend classification	COMOT C	
c. Salary	\$21.34	
<u>Deputy Clerk Supervisor</u>		
a. Revise job description		
b. Amend classification	COMOT D	
c. Salary	\$22.02	

SECTION 3. Effective \_\_\_\_\_, 2021.

*Approved on this 10th day of August, 2021.*

Aye <input type="checkbox"/> Nay <input type="checkbox"/>	Absent <input type="checkbox"/> Abstain <input type="checkbox"/>	R. Todd Thacker _____
Aye <input type="checkbox"/> Nay <input type="checkbox"/>	Absent <input type="checkbox"/> Abstain <input type="checkbox"/>	Travis Norris _____
Aye <input type="checkbox"/> Nay <input type="checkbox"/>	Absent <input type="checkbox"/> Abstain <input type="checkbox"/>	Marie Theisz _____
Aye <input type="checkbox"/> Nay <input type="checkbox"/>	Absent <input type="checkbox"/> Abstain <input type="checkbox"/>	Vicki Weger _____
Aye <input type="checkbox"/> Nay <input type="checkbox"/>	Absent <input type="checkbox"/> Abstain <input type="checkbox"/>	Brenda Wilson _____
Aye <input type="checkbox"/> Nay <input type="checkbox"/>	Absent <input type="checkbox"/> Abstain <input type="checkbox"/>	David Thompson _____

Aye <input type="checkbox"/>	Absent <input type="checkbox"/>	Aaron Loudermilk, President _____
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>	

*Attest:*

---

James W. Bramble  
Vigo County Auditor

**RESOLUTION 2021-05**  
**RESOLUTION MODIFYING LOCAL INCOME TAX RATES**  
**VIGO COUNTY**

**BE IT RESOLVED** by the County Council of Vigo County that a need now exists to modify the local income tax rates imposed in the following way:

<b>Allocation Rate Category</b>	<b>Existing LIT Rate</b>	<b>Proposed LIT Rate</b>
Certified Shares (IC 6-3.6-6)	0.75%	0.75%
Public Safety (IC 6-3.6-6)	0.30%	0.30%
Economic Development (IC 6-3.6-6)	0.50%	0.50%
Property Tax Relief Rate <sup>1</sup> (IC 6-3.6-5)	0.00%	0.00%
Special Purpose Rate <sup>2</sup> (IC 6-3.6-7-25)	0.25%	0.25%
Correctional or Rehabilitation Facilities <sup>3</sup> (IC 6-3.6-6-2.7)	0.20%	0.20%

The public safety allocation identified above includes revenue associated with an expenditure rate that was previously authorized for the purposes of funding the county's public safety access point ("PSAP"). The revenue associated with this rate shall be directed to the PSAP prior to the distribution of the remainder of the public safety revenue.

<b>Allocation Rate Category</b>	<b>Existing LIT Rate</b>	<b>Proposed LIT Rate</b>
Public Safety (IC 6-3.6-6)	0.30%	0.30%



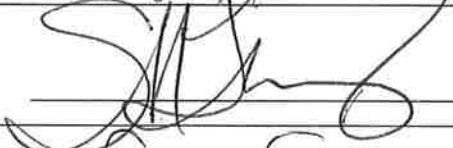
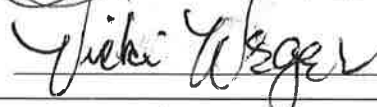

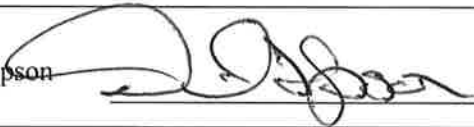

<b>Local Income Tax Type</b>	<b>Existing PSAP Rate</b>	<b>Proposed PSAP Rate</b>
Public Safety Access Point Rate	0.10%	0.10%

From the LIT amount generated by the Public Safety Rate (IC 6-3.6-6), the following qualifying service providers shall receive a specified amount of the tax revenue to be distributed under this section during the following calendar year.


<b>Service Provider Name</b>	<b>Amount</b>
Honey Creek Fire Protection District	\$ 97,353.72
Linton Fire Department	\$ 5,079.77
Nevins Fire Department	\$ 7,324.31
New Goshen Fire Protection District	\$ 9,072.24
Otter Creek Fire Department	\$ 26,859.53
Pierson Fire Department	\$ 4,637.79
Prairieton Fire Protection District	\$ 10,010.02
Riley Fire Protection District	\$ 23,948.25
Lost Creek Fire Protection District	\$ 19,863.51
Shepardsville Fire Department	\$ 4,247.37
Sugar Creek Fire Protection District	\$ 48,167.77

**BE IT FURTHER RESOLVED** that a public hearing was held on the proposed local income tax rate modifications on August 10, 2021. Proper notice of the public hearing was provided pursuant to IC 5-3-1.

Duly adopted by the following vote of the members of said Vigo County Council this 10<sup>th</sup> day of August, 2021.

Aye <input checked="" type="checkbox"/>	Absent <input type="checkbox"/>		R. Todd Thacker	
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>			
Aye <input checked="" type="checkbox"/>	Absent <input type="checkbox"/>		Travis Norris	
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>			
Aye <input checked="" type="checkbox"/>	Absent <input type="checkbox"/>		Marie Theisz	
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>			
Aye <input checked="" type="checkbox"/>	Absent <input type="checkbox"/>		Vicki Weger	
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>			
Aye <input checked="" type="checkbox"/>	Absent <input type="checkbox"/>		Brenda Wilson	
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>			
Aye <input checked="" type="checkbox"/>	Absent <input type="checkbox"/>		David Thompson	
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>			
Aye <input checked="" type="checkbox"/>	Absent <input type="checkbox"/>		Aaron Loudermilk, President	
Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>			

Attest:

  
James W. Bramble  
Vigo Auditor

FOURTH AMENDMENT  
TO  
VIGO COUNTY POLICE RETIREMENT PLAN

WHEREAS, Vigo County Police Retirement Plan (hereinafter referred to as "Plan") was established by Vigo County Sheriff's Department, Terre Haute, Indiana (hereinafter referred to as "Employer"), effective as of January 1, 1984; as amended by a completed restatement effective January 1, 2013, and as last amended by a Third Amendment effective as of January 1, 2018; and

WHEREAS, by Section 11.01 of the Plan, the Employer reserved the right to amend the Plan with the approval of the Merit Board and the county fiscal body; and

WHEREAS, the Employer desires to amend the Plan in certain respects heretofore considered and discussed;

NOW, THEREFORE, BE IT RESOLVED, that Section 8.02 of the Plan shall be amended, effective as of the first day of the month coincident or next following the execution of this Fourth Amendment by the Sheriff's Department, Merit Board and County Council, to read as follows:

**"Section 8.02. Death Benefits Before Retirement.** In the event a Participant dies prior to the commencement of any benefit from this Plan, a death benefit shall be payable in accordance with subsections (a), (b), (c), (d) and (e) as follows:

"(a) If a Participant who does **not** have a vested interest in the Plan dies while employed by the Employer or after severance from employment for any reason, but prior to the commencement of any benefit from this Plan, his designated Beneficiary shall be entitled to receive a death benefit which shall be a lump sum equal to his Net Amount of Contributions at time of death plus the amount transferred by the Participant pursuant to Section 3.04 for the purchase of Credited Service (adjusted for interest at a rate that ensures the Plan remains actuarially cost neutral). If a Participant dies who **has** a vested interest in the Plan, his designated Beneficiary shall be entitled to a lump sum equal to the greater of (i) his DROP Benefit Accumulation if he had entered the DROP, or (ii) the Net Amount of Contributions at time of death.

"(b) In addition to the lump sum equal to the greater of (i) his DROP Benefit Accumulation or (ii) the Net Amount of Contributions at time of death, if a married Participant who has a vested benefit in the Plan dies from causes not suffered in line of duty and while employed by the Employer or after severance from employment, for any reason, but prior to the commencement of any benefit from this Plan, his surviving spouse shall be entitled to a monthly survivor benefit payable in accordance with this subsection (b) for the remaining lifetime of such surviving spouse. If the Participant had satisfied the requirements for Early Retirement at the date of his death, then such monthly survivor benefit shall commence as of the first day of the month following his date of death unless the spouse elects a later commencement date. Such later commencement date may not be later than the Participant's Normal Retirement Date. However, if the Participant's death occurs after he has reached Normal Retirement Age, the benefit shall commence the first day of the month following his death. The amount of the death benefit shall be equal to the survivor annuity that

would have been payable if the Participant had severed employment and immediately prior to his date of death had commenced receipt of his retirement benefits in the form of an Actuarially Equivalent one hundred percent (100%) joint and survivor annuity with adjusted level monthly payments to the Participant during his lifetime and continued monthly payments in the same amount for the lifetime of his surviving spouse.

If the Participant had not satisfied the requirements for Early Retirement under the Plan at the date of his death, the payment of benefits to the surviving spouse shall commence on the date specified by the spouse, provided the date is not earlier than the Participant's Early Retirement Date and is not later than the Participant's Normal Retirement Date. The amount of benefit is calculated assuming the Participant had (i) severed employment with the Employer on the earlier of the Participant's actual severance from employment or the date of the Participant's death, (ii) survived to the date of commencement of the death benefit elected by the surviving spouse, (iii) commenced receipt of his deferred vested severance benefit as of his Early Retirement Age or his Normal Retirement Age, depending on the commencement date elected by his surviving spouse, in the form of an Actuarial Equivalent one hundred percent (100%) joint and survivor annuity with adjusted level monthly payments to the Participant during his lifetime and continued monthly payments in the same amount for the lifetime of his surviving spouse, and (iv) died on the day after the commencement date elected by his surviving spouse.

"(c) In addition to the lump sum equal to the greater of (i) his DROP Benefit Accumulation, if any, or (ii) the Net Amount of Contributions at time of death, if an unmarried Participant who has a vested benefit in the Plan dies while employed by the Employer or after severance from employment for any reason, but prior to the commencement of any benefit under this Plan, his Beneficiary shall be entitled to a death benefit. The death benefit shall equal two hundred forty (240) monthly payments that would have been payable to the Participant if he had severed employment on his date of death and elected a life annuity with two hundred forty (240) guaranteed payments as described in Section 6.04(a)(1) payable at his Normal Retirement Date. The Beneficiary entitled to receive the value of such guaranteed payments shall be determined in accordance with the definition of Beneficiary in Section 2.01(c).

"(d) For a DROP Participant, the foregoing provisions of this Section shall apply to any death benefit payable for the DROP Frozen Benefit. The DROP Benefit Accumulation shall be paid to the Participant's surviving spouse in a lump sum. If there is no surviving spouse, the DROP Benefit Accumulation shall be paid in a lump sum that is divided equally among the Participant's surviving children. If there are no surviving children, the DROP Benefit Accumulation shall be paid in a lump sum that is divided equally between the Participant's parents. If there are no surviving parents, the DROP Benefit Accumulation shall be paid in a lump sum to the Participant's estate.

"(e) In addition to the lump sum equal to the greater of (i) his DROP Benefit Accumulation or (ii) the Net Amount of Contributions at time of death, if a married Participant in the Plan dies from causes suffered in the line of duty, his surviving spouse shall be entitled to an immediate monthly survivor benefit payable for the remaining



lifetime of such surviving spouse, with no reduction for early commencement. The amount of the death benefit shall be calculated in accordance with the provisions of Section 6.01 to which the deceased Participant would have been entitled had he retired immediately prior to his death with twenty (20) years of Credited Service, or the Participant's actual years of Credited Service, whichever is greater, and commenced receipt of his retirement benefits in the form of an Actuarially Equivalent one hundred percent (100%) joint and survivor annuity with adjusted level monthly payments to the Participant during his lifetime and continued monthly payments in the same amount for the lifetime of his surviving spouse."

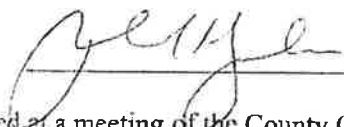
In witness of its adoption of the foregoing amendment to the Plan, the Employer has caused this amendment to be executed as of the 6 day of APRIL, 2020.

VIGO COUNTY SHERIFF'S DEPARTMENT

By   
Sheriff of Vigo County

6<sup>th</sup> Approved and ratified at a meeting of the Vigo County Sheriff's Merit Board on the 6 day of APRIL, 2020

VIGO COUNTY SHERIFF'S MERIT BOARD

  
10<sup>th</sup> Approved and ratified at a meeting of the County Council of Vigo County on the 10 day of August, 2021.

COUNTY COUNCIL OF VIGO COUNTY

