ORIGINAL

FILED AUDITOR

RESOLUTION NO. 2008: 214 7 2008

RESOLUTION APPROVING DEDUCTION FROM ASSESSED WALKER OF NEW MANUFACTURING EQUIPMENT AND NEW LOGISTICAL DISTRIBUTION EQUIPMENT IN AN ALREADY DECLARED ECONOMIC REVITALIZATION AREA

(Magna Powertrain USA, Inc.)

WHEREAS, the Indiana General Assembly has enacted a statute, I.C. 6-1.1-12.1 (the "Act"), authorizing certain deductions from the assessed value of new manufacturing equipment and new logistical distribution equipment (as defined in the Act) for purposes of taxation of such equipment if installed during the period beginning March 1, 1983 and ending December 31, 2011, or such other date as extended by Indiana Code, in an area that is declared an economic revitalization area; and

WHEREAS, Magna Powertrain USA, Inc. will install new manufacturing equipment and new logistical distribution equipment at its plant located at 4701 South Cowan Road, Muncie, Indiana, 47302 during the above-described period; and

WHEREAS, by previously adopted resolutions, the Delaware County Council declared and affirmed that the area commonly described as 4701 South Cowan Road which is identified on the attached map and legal description (the "Area"), is an economic revitalization area, and authorizes deductions from assessed value of new equipment, installed in the area for purposes of taxation; and

WHEREAS, as a condition of approval of the ensuing abatement, Magna Powertrain USA, Inc. agrees to update the County Council on a semi-annual basis with regard to the status of employment at the facility during the term of the life of the abatement.

NOW, THEREFORE, BE IT RESOLVED by the County Council of the County of Delaware in the State of Indiana:

- 1. The Delaware County Council finds and determines that the new manufacturing equipment and new logistical distribution equipment to be installed in the above referenced area by Magna Powertrain USA, Inc. shall be allowed a deduction for ten (10) years from the assessed value of such equipment, in accordance with the provisions of I.C. 6-1.1-12.1-4.5.
- 2. The Delaware County Auditor shall take such further actions as may be required to carry out the purposes of this Resolution and to insure the eligibility of the new equipment for the deduction hereinabove described.
- 3. This Resolution shall be in full force and effect from and after its passage by the Delaware County Council and such publications as may be required by law.

APPLICATION FOR TAX ABATEMENT

New Manufacturing Equipment

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

Delaware County Council c/o Bruce Baldwin, Vision 2011 P.O. Box 842 Muncie, IN 47308-0842 PH: 765.751.9106 Please type or print.

Date: <u>4/4/2008</u> Name of Company: <u>Ma</u>	agna Powertrain USA	A, Inc.
Address of Property: 4701 S. Cowan Road		
Township: Center		
Is legal description attached? Yes X No		
Property Owner (s): <u>Magna Powertrain, USA</u>	T	
Name John Roszak, Controller_		
Address PO Box 2950	Address	
Muncie, IN 47307		
Owner's Representative:		
Name Jay Walters	Telephone	317-968-5576
Address 8900 Keystone Crossing, Suite 400, Indi	anapolis, IN 46240	
Is property / facility served by adequate utilities?		
Yes <u>x</u> No		
Are present utilities adequate for new equipment?		
Yes <u>X</u> No		
If not, please explain:		
Briefly describe the use of the new equipment and		
new equipment to produce new automatic transmis		
checking, turning, washing, distribution, and mach	ining.	

n 4 1 D		
Γax Assessment and Payment:		
Amount of last business personal property assessment		The state of the s
Amount of last business personal property taxes: \$	<u>24,094.48</u>	

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

APPLICATION FOR NEW MANUFACTURING EQUIPMENT TAX ABATEMENT - PAGE 2 Total number of employees currently working for the company: 162 Number of Minorities: 12; Number of Females: 30; Number of Handicapped: 0 What percentage of employees are Delaware County Residents? 70 % Number of new employees to be added as a result of abatement : 69 Actual (+-) jobs Fringe Benefits: Health Insurance (Y or N) Y; % paid by employer: 84; % paid by employee: 16 Pension: (Y or N) N ; % paid by employer: ; % paid by employee: Wage Package: Starting Wage: \$ 12 ; High Wage: \$ 35 ; Average Wage: \$ \$19 Job skill of new employees / entry level skill: Range from semi-skilled to skilled professionals and engineers. Current average expected wage for jobs resulting from abatement (range): \$\\$12 to \$35 per hour Number of jobs retained as a result of this project: 162 I hereby certify that the information and representations on this application are true and complete. John Korzak Controller 4/4/2008 Title Date NOTICE: Your signature above indicates that you are aware that you must annually file both form CF-1 (Compliance with Statement of Benefits), and Form 322 ERA/PP (Application for Deduction from Assessed Valuation) by the dates indicated on the forms in order to actually receive your tax deduction. The amount of the deduction equals the product of the taxes on the newly installed manufacturing equipment multiplied by the following percentages: 1st year100% 4th year 65% 5th year 50%

To be eligible for the abatement, the equipment must be installed during the period beginning March 1, 1983 and ending December 31, 2011 or such other date as extended by Indiana code. The equipment must be used in the direct production, manufacture, fabrication, assembly, extraction, mining, processing, refining or finishing of other tangible personal property.

A non-refundable fee of one hundred fifty dollars (\$150.00) payable to the **Delaware County Treasurer** is required of applicants for filing of applications for designation of economic revitalization areas and for tax abatement in already approved areas.



PRIVACY NOTICE

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

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. "Projects" planned or committed to after July 1, 1987, and areas designated after July 1, 1987, require a STATEMENT OF BENEFITS. (IC 6-1.1-12.1)
- Approval of the designating body (City Council, Town Board, County Council, etc.) must be obtained prior to installation of the new manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment, BEFORE a deduction may be approved
- 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. The 103-ERA must be filed between March 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 March 1 and the extended due date of that year.
- 4. Property owners whose Statement of Benefits was approved after June 30, 1991, must submit Form CF-1 / PP annually to show compliance with the Statement of Benefits. (IC 6-1.1-12.1-5.6)
- 5. The schedules established under IC 6-1.1-12.1-4.5(d) and (e) apply to equipment installed after March 1, 2001. For equipment installed prior to March 2, 2001, the schedules and statutes in effect at the time shall continue to apply. (IC 6-1.1-12.1-4.5(f) and (g))

SECTION 1			TAXPAYER	INEODM/	TION		a de la companya de l		Accessory	
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Magna Powertrain	IISA Inc									
Address of taxpaver (number		(P.code)							·····	
PO Box 2950, Muncie		00307								
Name of contact person			,				Telephone nur	nber		
John Roszak							(765) 587-	-1304		
SECTION 2	L	OCATION AN	D DESCRIPT	ION OF P	ROPOSED PRO	JECT				
Name of designating body		****	<u> </u>				Resolution nu	mber (s)		
County Council of Dela	ware County									
Location of property		·		Co	unty		DLGF taxing of	fistrict nu	ımber	
4701 S. Cowan Rd, N	Muncie, IN 47302			[C	elaware		0002			
Description of manufacturi	ng equipment and/or re	search and de	evelopment ed	luipment				EŞTIM	ATED	
and/or logistical distribution (use additional sheets if ne	n equipment and/or info ecessary)	rmation techn	ology equipm	ent.			START DA	ATE.	COMF	PLETION DATE
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SECTION 4 NOTE: Pursuant to IC 6-1 COST of the property is co	.1-12.1-5.1 (d) (2) the onfidential.	MANUFA MANUFA EQUIF COST 11,993,274.00	CTURING PMENT ASSESSED VALUE 4,798,374.00	R & D COST	F PROPOSED EQUIPMENT ASSESSED VALUE 0.00	PROJECT LOGIS EQUIF COST	T DIST PMENT ASSESSED VALUE 63,374.00	2,5 IT CO 227,883,	500,00 F EQU ST	ASSESSED VALUE 117,780.00
SECTION 4 NOTE: Pursuant to IC 6-1 COST of the property is of Current values Plus estimated values of p	,1-12,1-5,1 (d) (2) the onfidential. proposed project ty being replaced	MATED TOTA MANUFA EQUIF COST 11,993,274.00 16,782,717.00	CTURING PMENT ASSESSED VALUE 4,798,374.00 5,034,815.00	VALUE O R & D COST 0.00 0.00	F PROPOSED EQUIPMENT ASSESSED VALUE 0.00 0.00	PROJECT LOGIS EQUIP COST 158,436.00 3,320,000.00	T DIST PMENT ASSESSED VALUE 63,374.00 996,000.00	2,5 17 CO 227,883, 550,000.	F EQUI	ASSESSED VALUE 117,780.00 165,000.00
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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 B . The type of deduction that is allowed in the designated area is limited to: Yes No 1. Installation of new manufacturing equipment; ☐Yes ☐No 2. Installation of new research and development equipment; ☐Yes ☐No 3. Installation of new logistical distribution equipment. Yes No 4. Installation of new information technology equipment; C. The amount of deduction applicable to new manufacturing equipment is limited to \$ ______cost with an assessed value of D. The amount of deduction applicable to new research and development equipment is limited to \$ _______cost with an assessed value of \$ ______. E . The amount of deduction applicable to new logistical distribution equipment is limited to \$______ cost with an assessed value of F. The amount of deduction applicable to new information technology equipment is limited to \$______ cost with an assessed value of 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 on or after July 1, 2000, is allowed for: ** For ERA's established prior to July 1, 2000, only a 6 years 1 year 7 years 5 or 10 year schedule may be deducted. 2 years 3 years 8 years 4 years 9 years 5 years ** 10 years ** 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: (signature and title of authorized member) Date signed (month, day, year) Telephone number Attested by: Designated body * If the designating body limits the time period during which an area is an economic revitalization area, it does not limit the length of time a taxpayer is entitled to receive a deduction to a number of years designated under IC 6-1.1-12.1-4.5

EQUAL EMPLOYMENT OPPORTUNITY STATEMENT

The undersigned company agrees to comply with Executive Orders 11246 and 11478, and the rules, regulations and relevant orders of the Secretary of Labor. No segregated facilities will be maintained on said company's premises as required by Title VI of Civil Rights Act of 1964. Furthermore, the undersigned company attests to and agrees to the following policies regarding equal employment opportunity and affirmative action.

There will be no discrimination against any employee or applicant for employment because of race, religion, color, age sex, handicap, or national origin.

Affirmative action will be taken to ensure that applicants are employed and that employees are treated during employment without regard to their race, religion, color, age, sex, handicap, or national origin.

All qualified applicants will receive consideration for employment without regard to race, religion, color, age, sex, handicap, or national origin.

There will be no discrimination against any employee or applicant for employment because he or she is a disabled veteran or a veteran of the Vietnam Era in regard to any position for which the employee or applicant for employment is qualified.

Affirmative action will be taken to treat qualified disabled veterans and veterans of the Vietnam Era without discrimination based upon their disability or veteran status.

The company further agrees to post in conspicuous places, available to both employees and applicants for employment, notices to be provided setting forth the provisions of these nondiscriminating clauses and policies.

The previous policies will be adhered to in such employment practices as hiring, upgrading, demotion or transfer, recruitment, advertising, layoff or termination, rates of pay or other forms of compensation, and selection for training, including apprenticeship.

Name/Title Seneral Manager
Name/Title

MPT Moncie a division of Magazaratia

Company Name

USA

REORDER 901B · U.S. PATENT NO. 5538290, 5575508, 5641183, 5785353, 5954364, 56300 NAME: Delaware County Treasurer ACCOUNT NO: 200540 CHECK NO: 014144 DATE: 11/08/2007 Invoice Number Invoice Description Amount Discount Net Amount Date 1900002958 11/13/2007 11294000004000 S 6,867.50 0.00 6,867.50 1900002959 11/13/2007 11294000004000 F 6,867.50 0.00 6,867.50 1900002960 11/13/2007 02577691030000 S 12,059.74 0.00 12,059.74 1900002961 11/13/2007 02577691030000 F 12,059.74 0.00 12,059.74

DETACH STUB BEFORE DEPOSITING - RETAIN VOUCHER FOR YOUR RECORDS

This check is void wathout a burguing a brat border and bacuground plus a reight & fingerprint leather are de the back - hidd at respect to

MAGNA POWERTRAIN 4701 S. Cowan Road Muncie, IN 47302

JPMorganChase Bank Dearborn, MI

74-1292/724

CHECK NO. 014144 CHECK DATE 11/08/2007

PAY THIS AMOUNT

******37,854.48****

Chacks over \$10000.00 require two signatures

PAY*** THIRTY-SEVEN THOUSAND EIGHT HUNDRED FIFTY-FOUR and 48/100 ***

Dollars

TO THE ORDER

Delaware County Treasurer 100 W. Main St.

OF

Muncie IN 47305

AUTHORIZED SIGNATURE

Memo:

SIGNATURE AREA CONTAINS A BHIGHT & FINGERPRING CHECK MODEL.

Statement For Year of 2006 Payable in 2007	FOR TREASURER USE ONLY	S Tax Unit 2 CEN Loan Code	Tax Rate 3.438500	
	USECIALY	This Statement is	\$ 13,550.28 1/2 year Gross Tax	¬
SPRING Installment Treasurer's Copy	1	based on the 03-01-2006	\$ 1,490.54 Replacement Credit	
Dupl: 20200244 Parcel: 0257769103000	1	03-01-2006 Assessed Valuation Value	\$ 12,059.74 Net This Installment	
Legal		777910	. •	
				ļ
MAGNA POWERTRAIN USA	İ	Exemptions ABATEME 107880		
P O BOX 2950	[
MUNCIE IN 47307	İ		\$ 12,059.74 AMOUNT TO PAY	
I HI (I M I I I I I I I I I I I I I I I I	}		3 12,03534 AMOUNT TOTAL	
		NET VALUATION 670030	Due on or Before Nov 13, 2007	AAA
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Delaware County Personal Property Tax	OR TREASURERS	in the same		
Statement For Year of 2006 Payable in 2007	USE ONLY	Tax Unit 2 CENTER Loan Code	SAN Tax Kate 3.438500	
SPRING Installment Taxpayer's Copy		This Statement is		7
Dupl: 20200244 Parcel: 0257769103000		based on the	\$ 13,550.28 1/2 Year Gross Tax	
		03-01-2006 Assessed Valuation	\$ 1,490,54 Replacement Credit \$ 12,059.74 Net This Installment	
Lcgal·	j	Value	7 to This materine	1
		777910		
MACNA SOURTERED A OLLIGA		Exemptions		
MAGNA POWERTRAIN USA P O BOX 2950		ABATEME 107880		
MUNCIE IN 47307				j
CHECTOR HOLDER AND HOL			\$ 12,059.74 AMOUNT TO PAY	
	Į.	NET VALUATION 670030	Due on or Before Nov 13, 2007	
Ap	proved By State Board	O70030 Of Accounts For Delay	•	
Payments by stail must be postmarked to later than the "Definquent after" date and addr	essed to the Delaware Co	unity Treasurer, 100 W. Afai	in Street, Minicio, Indiana 47305 For your convenience	
most county banks and credit unions have agreed to accept property to payments. Return Make all clarks and maney orders payable to "Delaware County Freustier", Questions statement by maining on orders payable to "Delaware County Freustier", Questions				
statement by mail does not relieve traspayer of his responsibility for payment and possible advance of the due date of the second justalitized. Notify the County Auditor of any clear covering that the last to be the tree to Second Second County Auditor of any clear covering the County Auditor of any clear	es when definiquent. Tax si tges that would effect the	tatements for both assighmen status of your exemptions. It	nts are enclosed. No separate statement will be sent in Freceipt desiredplease send ataraped self-addressed	
envelope. It total has liability is less than \$2.50 file that amount is due by date of first (\$55). The difference between the actual liability and the five dollar \$7.51 mount that appears to liability. PERM TY CALCULATION A Possible with the five dollar \$7.51 mount that appears to the first doubling the second of the first dollar \$7.52 mount that appears to the first doubling that the first dollar \$7.52 mount that the first dollar \$7.52 mount that the first dollar \$7.52 mount that the first dollar \$7.52 mount that the first dollar \$7.52 mount that the first dollar \$7.52 mount that \$7.52 mount	ars on the statement is a s	. Acis of 1991. " a projectly latenied processing charge.	risk liability of less than five dollars (\$5) is moressed to. The statement processing charge is considered a part of	_
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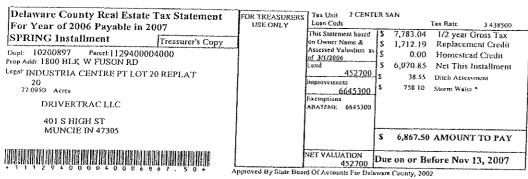
County

\$2,748.62

Schools

\$6,335.86

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Delaware County Real Estate Tax Statement FOR TREASURERS Tax Unit 2 CENTER SAN For Year of 2006 Payable in 2007 USE ONLY Loan Code Tax Rule 3.438500 SPRING Installment Taxpayer's Copy This Statement bases 7,783.04 1/2 Year Gross Tax on Owner Name & Dupl: 10200897 Farcel: 1129400004000 1,712.19 Assessed Valuation as Replacement Credit Prop Addr. 1800 BLK W FUSON RD Lebal INDUSTRIA CENTRE PT LOT 20 REPLAT 0.00 Homestead Credit 6,070.85 Net This Installment 20 452700 38 55 Ditch Assessment 77.0950 Aures Storm Water * nprovements 758.10 6645300 DRIVERTRAC LLC ABATEME 6645300 401 S HIGH ST MUNCIE IN 47305 6.867.50 AMOUNT TO PAY NET VALUATION Due on or Before Nov 13, 2007 Approved By State Board Of Accounts For Delay

Payments by mail must be populated on bene than the "Delivquent after" date and addressed in the Delaware County Treasmer, 160 W. Man Street. Musere. Indianal 47365. For your convenience count enjury banks and ecoder unions have agreed to accept property tan payments. Bettern both "Spring" copies when paying first installineon and both Tail copies when paying second unstallineon. Make all these so not relieve taxpayer of the responsibility for payment and penalties when defined are that the directed or the Delaware County Treasmer. Father in excisive tax statument due do not relieve taxpayer of the responsibility for payment and penalties when defined are that the directed or the Delaware County Treasmer. Father in excisive tax statument due doile of the second unstallineon. Natify the County Andrew of the due do first stallation, and the second unstallineon. Natify the County Andrew of Angele that the doller (See than 18) to little to the material and the second unstallineon. Natify the County Andrew of the difference of the second unstallineon. Natify the County Andrew of the state for the state of the second unstallineon. Natify the County Andrew of the second unstallineon. Natify the County Andrew of the state of the second unstallineon. In the second unstallineon of the read amount of the read amount of the read amount of the read amount of the second unstallineon. In a property the labely of the second unstallineon of the second unstallineon of the second unstallineon. The property of the second unstallineon of the second unstallineon of the second unstallineon. The property of the second unstallineon of the second unstallineon. The property taxes first due and payable to a previous year for the same parcel. Otherwise, the penaltic will be in the amount of 10% of the unpaid to a "External Required Storts Water Program."

\$0.00

Township

Other

1 20,000 00	30.00	\$1,138.33	\$1,898.67
Delaware County Real Estate Tax Statement For Year of 2006 Payable in 2007 FALL Installment	FOR TREASURERS USE ONLY	Tax Unit 2 CENT! Loan Code This Statement based	Tax Rate 3 438500
Dupi: 10200897 Parcel: 1129400004000 Top Add: 1800 BLK W FUSON RD Legal: INDUSTRIA CENTRE PT LOT 20 REPLAT 20 77.0950 Acres DRIVERTRAC LLC		on Owner Name & Assessed Valuation as of 3/1/2006 Land	\$ 7,783.04 1/2 Year Gross Tax \$ 1,712.19 Replacement Credit \$ 0.00 Homestead Credit \$ 6,070.85 Net This Installment \$ 38.55 Ditch Assessment \$ 758.10 Storm Water *
401 S HIGH ST MUNCIE IN 47305			5 6,867.50 AMOUNT TO PAY
	Approved By State Board	1,72,700	Delinquent after Nov 13, 2007 ware County, 2002

Delaware County Real Estate Tax Statement FOR TREASURERS USE ONLY Tax Unit 2 CENTER SAN For Year of 2006 Payable in 2007 Loan Code 3.438500 Tux Rute This Statement ba FALL Installment Taxpayer's Copy 7,783.04 1/2 Year Gross Tax on Owner Name & Dupl. 10200897 Percel: 1129400004000 Prop Addr: 1800 BLK W FUSON RD 5 1,712.19 Replacement Credit Assessed Valuation as 0.00 Homestead Credit Legal INDUSTRIA CENTRE PT LOT 20 REPLAT 6,070.85 Net This Installment 452700 20 77.0950 Acres 5 38.55 Ditch Assessment 6645300 Exemptions 758.10 Storm Water * S DRIVERTRAC LLC ABATEME 6645300 401 S RIGH ST MUNCIE IN 47305 6,867.50 AMOUNT TO PAY NET VALUATION | Delinquent after Nov 13, 2007 Approved By State Board Of Accounts For Delaware County, 2002

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John Roszak

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Delaware County Personal Pr Statement For Year of 2006 Pa FALL Installment	opertyTax yable in 2007	FOR TREASURERS USE ONLY	Tax Unit 2 CENT Loan Code	TER S		Tax Rate 3.438500
Dupl: 20200244 Parcel: 025776910.	Taxpayer's Copy 3000		This Statement is based on the 03-01-2006 Assessed Valuation Value 777910	\$ \$ \$	1,490.54	1/2 Year Gross Tax Replacement Credit Net This Installment
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			NET VALUATION	\$	12,034.74	AMOUNT TO PAY

Delaware County Personal Pro		FOR TREASURERS USE ONLY	Tax Unit Loan Code	2 CENT	ER :	SAN	Tax Rate	3.438500
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Dupl: 10200897 Parcel: 1129400004000 Prop Addr: 1800 BLK W FUSON RD Legal: INDUSTRIA CENTRE PT LOT 20 REPLAT 20 77.0950 Acres DRIVERTRAC LLC 401 S HIGH ST MUNCIE IN 47305	Section 1	on Owner Name & Assessed Valuation as of 3/1/2006 Land 452700 Improvements 6645300 Exemptions ABATEME 6645300	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,783.04 1/2 Year 1,712.19 Replacer 0.00 Homeste 6,070.85 Net This 38.55 Ditch As 758.10 Storm W	ment Credit ead Credit Installment ssessment
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Mel Botkin	rel Bolker				
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Ron Quakenbush	. ^				-0.0170
Joe Russell	Je K	eissell			
Passed by the	e County Counc	Brad Boo	radlez T	Lant County Con	day of day of
ATTEST:					
Judy Rust Auditor	ut				
Delaware County,	Indiana				

This Resolution is approved in form by

Legal Counsel