

PERRY COUNTY COUNCIL
MEETING MINUTES
September 25, 2025

The Perry County Council met on the above date at 5:00 p.m. as was duly advertised. Council members in attendance were Kelli Harding (Kelli), David Etienne (DE), Stan Goffinet (SG), Cory Filley (CF), Gale Garner (GG), and Brad Harth (BH). Auditor Kristinia Hammack, Sheriff Alan Malone and Attorney Rod Acchiardo were also present. There was no *News Representative* present.

The meeting opened with the Pledge of Allegiance.

AGENDA

CF made the motion to accept as amended, seconded by BH. Motion carried 6-0.

PUBLIC COMMENTS

- a) None

RJL SOLUTIONS

- a) Consideration of Real Property Tax Abatement for Webb Wheel

Jonathan Blake with RJL Solutions shared that in the last couple of months, RJL has been working with Webb Wheel, on a potential expansion of their facility. This expansion will result in approximately 200,000 square feet, and will be an expansion of their assembly and manufacturing facility. This will amount to approximately \$57 million worth of investment in Perry County. Approximately \$15 million will be real property, and approximately \$42 million will be personal property.

As part of this project, Webb Wheel will retain all of their existing employees, which is approximately 92, and will be adding over the course of the project an additional 28 people.

Blake stated the petitioner, or applicant, has submitted requests for tax abatements for both real and personal property. Over the last couple of months, the numbers in terms of investment have fluctuated a little bit. Originally, the personal property investment was supposed to be in the neighborhood of \$52 million. However, after getting better quotes and pricing from their suppliers, that threshold has been reduced to \$42 million.

Blake stated Webb Wheel is anticipating to start construction in January, 2026, and anticipated completion is December, 2027. The anticipated completion of the real property would be 2029.

Blake stated that he had two resolutions for the Council to consider. The first is a real property tax abatement declaratory resolution, and the second is a personal property tax abatement resolution. Blake emphasized that both of these are just declaratory, being just the initial step in the tax abatement process. What happens after the declaratory resolution is a public hearing that is scheduled, and that public hearing, assuming that both of these are adopted at this evening's meeting, would be scheduled for October 23, 2025, at the Council's regular scheduled meeting. At that time, the Council would entertain and take questions or comments from the public, or concerns that the public may have regarding these abatements. These would be taken under advisement, and the Council would either confirm the declaratory resolution, amend and confirm the resolution, or resend the declaratory resolution. This would be the process.

Blake stated that in addition to the tax abatements, RJL understands that there is a little bit of a bond left on the original Webb Wheel; however, that will fall off before these take place. Between the declaratory and confirmatory, those details will need to be finalized so that the Council can make an informed decision at their next meeting. Blake added that these are preliminary estimates based on what Webb Wheel has shared with RJL. There is not a depreciation calculated into these yet, as the applicant is working through their calculations to finalize the depreciation schedule that they will follow. Blake added that he was informed that some of the equipment will not follow the same schedule as all the equipment.

Blake distributed to the Council a preliminary and illustrative analysis on what the abatements would look like. Originally, RJL was anticipating a higher

personal property investment. When Webb Wheel came back with an adjusted investment on personal property, RJL made some adjustments in their recommendations. The information on the Declaratory Resolution outlines that the County would be designating this area as an economic revitalization area. This would be for the property that Webb Wheel currently owns. This would preliminarily run for a period of ten years. The applicant has requested a full ten-year abatement. The illustrative abatement is with the assumed value of \$15 million at the current tax rate (see attached). In year 11, it would be taxed at the full tax rate. If abatement is given, this would generate \$1,322,670.75 in property taxes, and if no abatement was given, it would be \$2,619,150 in real property taxes over ten years. Webb Wheel would net approximately \$1.29 million.

b) Consideration of Personal Property Tax Abatement for Webb Wheel

Blake stated that in addition to the \$15 million real property investment, Webb Wheel is also making a \$42 million personal property investment. Blake presented a second Declaratory Resolution.

Blake stated this resolution recommends a ten-year tax abatement. It also sets the Public Hearing at the same date as the real property. Blake distributed the illustrative abatement schedule (see attached). Blake stated that assuming no depreciation at this point, the personal property tax abatement would generate \$3,772,293.65. If no abatement is given over that same ten-year period, it would generate \$7,396,654.21 in personal property taxes. The net savings would be \$3.6 million.

Blake stated that the County does not have any requirements or policies in place that would require the County to give a ten-year abatement; the County could do a seven-year abatement or a three-year abatement.

Blake stated that with the unknown effect of SEA 1, RJL thinks this is the most generous schedule while also protecting the County's future interests.

In addition to these abatements, the Redevelopment Commission preliminarily committed earlier this year, up to a \$200,000 towards water and sewer improvements on site. A meeting has been scheduled for October 6, 2025, to take action on this, which would then go to the County Commissioners, and then to the County Council. RJL suggests the money be committed either on a reimbursement level with invoices, or some type of proof that the work has been done.

Blake stated the Public Hearing is scheduled for October 23rd, and that RJL will be sending out notices to all the taxing units as required by law, as well as sending notice to the paper for the Public Hearing itself.

Kelli stated she forwarded all of this information to Council Attorney Rod Acchiardo, and he stated that the County is good to go.

SG asked if it was a firm 28 jobs to be created, and Blake responded yes, as part of their application, assuming the abatements are approved, there is an annual certification that is required. This is on their CF1 form, which would require Webb Wheel to show evidence that they have met the commitments that they made to the County. Blake added that as part of any abatement approval, RJL will recommend an agreement between the County and the applicant be signed that includes clawback authority. If they do not meet those thresholds, possibly cutting back on the investments, this could change what the County is willing to give.

BH asked that if the County decides to go with a three or seven-year abatement, at what point in time does the county consider those things? Blake responded that the way this is set up right now is for a ten-year. If the County wants to look at an alternative schedule, the County could keep the ten-year schedule, but could change and give 100% for the first five years, and then they pay in after that. Also, it could mean literally just a five-year abatement. BH asked Blake if he is concerned about the sensitivity since they were considering other sites, and Blake responded correct. Blake added that what he presented was what RJL felt was the most beneficial for Webb Wheel and the County, recognizing the potential impacts for SEA 1.

Blake stated that at the next meeting, the Council would decide if it ultimately confirms the resolution that the Council is considering at this meeting, or does the County amend it and then confirm it. BH stated that with the personal property, by not having the depreciation at this time will figure very large in the ten-year; a lot of this personal property will have depreciated down to very small numbers. Blake responded that was correct. BH asked Blake if there is a lifespan idea of how quickly this equipment will depreciate, and Blake responded that some

preliminary numbers were sent, but it is just for the first couple of years. This is some of the pieces that the County still needs. Blake added that the personal property will depreciate more significantly; the County would want to be careful on what level of the abatement it is giving. If it begins depreciating too quickly, or depreciates on a faster schedule, it creates a situation where the County will not be collecting the taxes it thought it would, or Webb Wheel will not save what they thought they would save, which would affect their decision.

Kelli read the real property Resolution by title.

DE made a motion to approve, seconded by SG. Motion carried 6-0.

Kelli read the personal property Resolution by title.

BH made a motion to approve, seconded by GG. Motion carried 6-0.

TARA LUCAS, HEALTH DEPARTMENT NURSE SUPERVISOR

a) 2026 HFI Budget

Lucas appeared to get approval for the updated HFI budget. It does reflect \$10,000 for the ambulance service.

CF made a motion to approve the budget, seconded by BH. Motion carried 6-0.

b) Public Health Nurse Supervisor Vacancy

Lucas stated she is resigning, with her last day being October 3, 2025. Lucas asked for permission to post her position. Kelli stated that in the previous job description, it states for an RN. It was changed to both RN/LPN. Lucas does not know why the position is still written as RN, but it should be corrected. Lucas stated that there are no requirements for this position to be a RN. CF responded that he did not know if it needed to be restricted to LPN like it is reflected in the description. The verbiage could be changed to RN/LPN.

BH made a motion to change the job description to RN/LNP, seconded by DE. Motion carried 6-0.

CF made a motion to approve posting the job, seconded by DE. Motion carried 6-0.

MINUTES

a) 08.28.2025

b) 09.03.2025

c) 09.04.2025

d) 09.10.2025

e) 09.11.2025

SG made a motion to table, seconded by GG. Motion carried 6-0.

KRISTINIA HAMMACK, AUDITOR

a) Additional Appropriation:

- General Fund—Election Board; Travel

#1000.32200.00000.0062 \$ 850.00

Hammack stated that this is to cover additional travel for the Indiana Election Division to be held in Indianapolis December 15th -17th.

DE made a motion to approve, seconded by BH. Motion carried 6-0.

- CEDIT Fund—Commissioners; Building Maintenance-Courthouse

#7312.36107.00000.0068 \$ 5,500.00

Hammack stated that due to the expenses of the chiller, the entire \$10,000 has been expended that was appropriated. This \$5,500 will pay the \$4,952.17 in invoices that Hammack currently has. The addition \$500-\$600 would be left to get through the end of the year. This request was made by the Commissioners instead of doing an additional appropriation out of General.

DE made a motion to approve, seconded by GG. Motion carried 6-0.

b) Transfer Request:

- Appropriation Transfer—Highway; MVH

FROM: 1176.23300.00000.0531 Bituminous \$200,000.00

TO: 1176.44105.00000.0533 New Equipment \$200,000.00

This is for purchase of new dump trucks.

Kelli asked Steve Howell, Highway Superintendent, if this equipment is the three dump trucks that he spoke about last week? Howell responded these are the three dump trucks out of the 2025 budget. Kelli asked Howell if he does not have the rest of it, and this is what he has so far?

Howell responded that he will have to do an additional appropriation, and he was not sure of the dollar amount, but it would be between \$100,000 to

\$150,000. Hammack stated that the additional appropriation could not be approved at this meeting as it was not advertised.
Kelli stated that the only thing with this is that Howell stated he could only get the trucks now, that he wouldn't be able to get the beds. Howell responded that the beds could not be gotten until sometime in January or February. However, if he goes ahead and orders them, they would be locked into this price. Kelli asked if these trucks are single axle, and Howell confirmed this.
Hammack provided information that was given during the budget workshop for the purchase:
\$100,000 – MVH; New Equipment
\$ 70,000 – Local Road & Street, New Equipment
\$ 33,450 – Sur-Wheel & Tax; New Equipment
\$203,405-\$50,000 for excavator = \$153,405

\$150,000 -Transfer Sur-Wheel & Tax from Bituminous to New Equipment
\$200,000 – Transfer MVH from Bituminous to New Equipment
\$ 61,000 – Transfer MVH from Truck Driver to New Equipment
\$411,000

Request an additional appropriation for \$100,000 out of MVH:
Unrestricted

Total: \$664,405

Kelli asked Howell if this has been bid out, and Howell responded that he is in the process of doing that.
Kelli stated that the only issue that she has with this, knowing Howell needs trucks, was what is the plan for the replacement of these. The Sheriff's office was asked to provide a plan for replacement, and she would like the Highway to do the same. Howell was agreeable, stating the Highway has 76 pieces of equipment. BH asked Howell if he has talked to dealers regarding locking in the price, and Howell responded he had spoken to Kenworth and Freightliner. Howell has not spoken to MAC as of yet. These are the only dealers who will meet the specifications.
Kelli stated that the only other thing she worries about regarding this is that the bituminous could be used for paving. Howell responded that when the budget was prepared, the bituminous was for Community Crossings, and the Commissioners put up the match for that. In addition, the Highway can not go out and pave another few miles road with this bituminous money. Howell stated that it costs \$161,000 a mile to pave an 18-foot wide, 2 inches deep. The last road they got ready to pave, it cost \$250,000 a mile to get a road ready to pave.

- Appropriation Transfer – Highway; Surplus Surtax & Wheel Tax
From: 4913.23300.00000.0534 Bituminous \$150,000.00
TO: 4913.44105.00000.0534 New Equipment \$150,000.00

CF made a motion to approve both requests as was discussed prior to this meeting, seconded by GG. Motion carried 6-0.

COUNTY COUNCIL

- a) The next Regular meeting is Thursday, October 23, 2025 at 5:00 p.m. at the Courthouse Meeting Room.
- b) 2026 Budget Adoption is Thursday, October 9, 2025 at 5:00 p.m. at the Courthouse Meeting Room.

The meeting was adjourned at 5:49 p.m. CST.
SG made a motion to adjourn, seconded by BH. Motion carried 6-0.
Minutes approved this 23rd day of October, 2025.

President, Perry County Council

Minutes reviewed by:
Kristinia L. Hammack, Perry County Auditor
Minutes prepared by:
Leisa M. Ecker, Deputy Auditor