

# STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH  
100 NORTH SENATE AVENUE N1058(B)  
INDIANAPOLIS, IN 46204  
PHONE (317) 232-3777  
FAX (317) 974-1629

February 19, 2015

Re: Tax Waiver for a Brownfield

To whom it may concern:

Enclosed is a determination by the Department of Local Government Finance ("Department") concerning a petition to waive taxes on a brownfield.

A person aggrieved by this determination may obtain an additional review by the DLGF and a public hearing by filing a petition for review with the county auditor of the county in which the brownfield is located not more than thirty (30) days after the DLGF gives notice of the determination. The county auditor shall transmit the petition to the DLGF not more than ten (10) days after the petition is filed.

On receipt by the DLGF of a petition for review, the DLGF shall set a date, time, and place for a hearing. At least ten (10) days before the date fixed for the hearing, the DLGF shall give notice by mail of the date, time, and place fixed for the hearing to:

- (1) the person that filed the appeal;
- (2) the petitioner;
- (3) the owner, if different from the petitioner;
- (4) all persons that have, as of the date the petition is filed, a substantial interest of public record in the brownfield;
- (5) the assessor of the township in which the brownfield is located, or the county assessor if there is no township assessor for the township;
- (6) the board;
- (7) the fiscal body; and
- (8) the county auditor.

After the hearing, the DLGF shall give the parties listed above notice by mail of the final determination of the DLGF.

The petitioner shall provide to the county auditor reasonable proof of ownership of the brownfield:

- (1) if a petition for review is not filed, at least thirty (30) days but not more than one hundred twenty (120) days after the DLGF's enclosed notice; or
- (2) after DLGF gives notice of its final determination following a petition for review but not more than ninety (90) days after the notice is given.

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**Room 1058, IGCN – 100 North Senate**  
**Indianapolis, IN 46204**

**IN THE MATTER OF THE REQUEST OF )**  
**FARMISHED, INC., FOR A BROWNFIELD ) B15-001**  
**TAX REDUCTION OR WAIVER )**

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The Department of Local Government Finance (“Department”) has reviewed Farmished, Inc.’s (“Petitioner”) request for a waiver of delinquent tax liability on two Brownfield parcels at or near 2000 E. 8th Street in the city of Muncie (“City”), Delaware County (“County”), Indiana. Farmished, Inc., an urban teaching farm, seeks a waiver of delinquent tax liability in the amounts of \$18,675.93 and \$4,674.70 on parcel numbers 181114313007000003 and 181114328001000003, respectively.

Following a review of the Petitioner’s request pursuant to IC 6-1.1-45.5-5, the County Property Tax Assessment Board of Appeals (“PTABOA”) could either recommend that the City fiscal body deny the request or that the Department deny the request, waive the delinquent tax liability, or reduce the delinquent tax liability. Here, the County PTABOA has recommended approval of the Petitioner’s request for a waiver of the delinquent tax liability. Likewise, the City fiscal body, pursuant to IC 6-1.1-45.5-6, could either deny the request or recommend that the Department deny the request, waive the delinquent tax liability, or reduce the delinquent tax liability. Here, the City fiscal body has recommended approval of the Petitioner’s request for a waiver of the delinquent tax liability.

On receipt by the Department of the recommendation by the City fiscal body to waive the delinquent tax liability, the Department must review the Petitioner’s request and all other materials submitted by the County PTABOA and the notice received from the City fiscal body. The Department then must determine whether to deny the request, waive the delinquent tax liability, or reduce the delinquent tax liability by a specified amount.

Upon review of the request and related documentation, the Department, pursuant to IC 6-1.1-45.5-7, and in consideration of all evidence provided, finds as follows:

**APPROVED:**

The Petitioner’s request for a waiver of delinquent tax liability in the amounts of \$18,675.93 and \$4,674.70 on parcel numbers 181114313007000003 and 181114328001000003, respectively, is hereby approved.

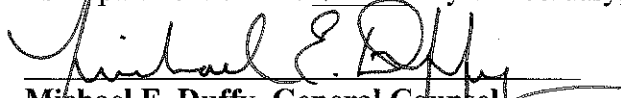
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Courtney L. Schaafsma, Commissioner

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE

I, Michael E. Duffy, General Counsel for the Department of Local Government Finance, hereby certify that the above is an order of the Commissioner of the Department of Local Government Finance made this date in the above-entitled matter and that the Commissioner has personally signed the same under her statutory authority.

WITNESS MY HAND AND SEAL of this Department on this 19th day of February, 2015.

  
Michael E. Duffy, General Counsel