

OCTOBER 7, 2025

PUBLIC HEARING

PULASKI COUNTY COUNCIL

The Pulaski County Council met for a public hearing Tuesday October 7th 2025 7:00PM at the Pulaski County Courthouse meeting room. Councilmembers present were Michael Tiede, Sheila Hazemi, Jeffrey Richwine, Tim Overmyer, Bradley Bonnell, Albert Gutwein, Kenneth Boswell with County Auditor Teresa Bryant and County Attorney Jacob Ahler.

Also present were Tyler Gutwein, Harvey Gutwein, Dennis Bope, Angela Lynch, Connie Neining, Ed Baptista, Chris Kline, Kurt Dickey, Cheryl Podell, Dave Hettinger, Crystal Kocher, Chris Shelman, Breanna Reed, Abby Shannon, Joe Moyer, Mary Welker, Jerry Locke, Ken Becker, Dave Olds, Darlene Olds, Dale Pelsy, Terri Pelsy, Kevin Parzyck, Margarita Bope, Perry Bope, Alex Haschel, Sandy Lucas, Tonya Bonnell, Jason Kuchmay, Isaiah Tidwell, Chris Brucker, Jamie Murray, Niki Clemons, Sherry Fagner, Connie Ehrlich, Jenny Knebel, Franna Barger, Robert Barger, Lori Meyer, Kim Slavens, Ron Heater, Joyce Heater, Jim Pierrou, Mark Kolish, Jacob Ahler, Brandi Larkin, Dennis Terry, Rhonda Terry, Dale Chu, Deb Rogers, Nathan Origer, Dalton Rogers, Eric Huber, Conor Koenig (zoom), Greg Balsano (zoom)

President Tiede called the hearing to order and led the Pledge of Allegiance.

IN RE: NATHAN ORIGER, CDC

Nathan opened the Public Hearing with a statement. Council was convened to consider an application for assessed-value deduction—a tax abatement—for Mammoth Grazing Lands/Mammoth Pastures Solar project, proposed by the subsidiaries of Doral, the parent company. There are three choices: table the decision, reject it or adopt it. If adopted, it will trigger a 50-day window in which to negotiate the terms of the EDA with the applicant. If Doral fails to satisfy the County with the terms of the EDA, the Council has the right to rescind the resolution and deny abatement. If Doral partially satisfied the County, Council has the right to amend the resolution to reduce the terms of the abatement. If Doral fully satisfies the County, the Council has the right to authorized President Tiede to sign and Auditor Bryant to attest.

Criticism of the abatement have 2 primary themes: a question of fairness and the adverse financial consequences the County faces. In general, a tax abatement does not deprive taxing units of revenue. Each unit has a set levy and then the rate necessary to collect that amount is calculated on the net assessed value available to tax. It is the case that without a tax abatement, adding all of this assessed value to the rolls would lead to lower tax rates for all taxpayers, it would not flood our treasury with large amount of wealth. Each year the levy grows by a set percentage. The reclassification of land from agricultural to utility use will increase the assessed value in the county by nearly \$61,000,000. Even without a tax abatement in place, this project will reduce property-tax rates, especially in the townships where it is proposed.

If a farmer would purchase 160 acres of average ground, he might expect to pay \$10,000./acre but the 2025-pay-2026 base value for agricultural land in Indiana is \$2,120/acre. This is only about 25% of market value. This is a tax abatement built into the law.

Doral intends to generate 945 MW of electricity on just shy of 5300 acres of the total nearly 8800 under lease. Estimated first-year personal-property assessed value of more than \$512,000,000. In addition to the \$60,000,000. increase in real-property assessed value, they expect to generate 20 jobs with average wage around \$70,000.

In exchange for the requested 20-year, 100% abatement, Doral is offering to let us require that the 30% depreciation floor stays in place after being eliminated by SEA1.

Representatives from Doral spoke of the advantages of the tax abatement for the County. Doral is looking for stability and predictability for cash flow and don't want the numbers to change year to year. Discussion followed on depreciation changes brought on by SEA1. Tax abatements are reviewed by Council every year and can be rejected

EDC payments are more flexible vs tax revenue. Allows county to receive new and additional dollars on top of our ability to raise revenue. Kenneth is concerned how the State changes will affect small communities that don't receive a lot of income tax revenue.

Conor Koenig & Greg Balsano of Baker-Tilly, which is a municipal advisor, spoke next. SEA1 provides additional deductions to taxpayers. Homestead will get 6-34% credit and taxes will be capped at 2% of their gross assessed value. Solar will be capped at 3%, Next year, there will be no personal property taxed under \$80,000. but this increases to \$2,000,000. in pay 27. Most funds in

Indiana are driven by the levy, meaning the State sets how much your levies can grow, which has been around 4%/year. The higher the assessed value, the lower the taxes. Economic Development payments represent new dollars that can be spent for any legal purpose the county chooses. Doral's investment is \$1,600,000,000. with about 5,265 acres within the fence. Those acres will increase from \$2,120. rate for 2026 to \$13,700. In 2027. This leads to \$60,100,000. increase in assessed value.

**Public Hearing was recessed at 8:00PM for Budget Hearing
Budget Hearing was recessed and Public Hearing resumed.**

Bakertilly provided a preliminary property tax abatement analysis and estimated Economic Impact analysis which is available on the County's website.

Sheila questioned if the analysis included a 30% floor and Greg said they were informed there would be an agreement to use the 30% floor. Michael asked if they would rerun the figures eliminating the 30% floor—yes.

Conor went over the economic impact analysis. Kenneth questioned 20 new jobs when their first project only guaranteed 2. Doral said it really depends on what needs to be maintained. They will use local people to take care of the ground.

IN RE: PUBLIC COMMENT

Jason Kuchmay, Attorney: Jason represents Connie Ehrlich, who owns property and is part of an LLC, which also owns property in Pulaski County. He presented documents of objection to the ERA and tax abatement (available at Auditor's Office). He states the subject real estate fails to properly qualify as an ERA. A court case held that ERA is not intended for an area not yet suffering economic decline. Connie asks that Council denies the abatement.

Isaiah Tidwell: Preliminary resolution was made at request of Mammoth Grazing only and it instructed the County's Economic Development Commissioners to review application for assessed-value deduction to be submitted by Mammoth Grazing. At the time of the Preliminary resolution was approved, no application was filed. Public notice issued 9/24/2025 for the public hearing on the Confirmatory resolution notes that this was made at the request of Mammoth Grazing only. At the time of the public notice, Mammoth Grazing had not filed an application. Application was filed for the first time 09/22/2025 on behalf of Mammoth Pastures and Mammoth Grazing. Mammoth Pastures never requested the Preliminary Resolution and was not identified in the Public Notice for the Confirmatory Resolution. Mammoth Pastures is not entitled to seek the Confirmatory Resolution or tax abatement. Ed Baptista signed the application but not in a representative capacity for either Mammoth Pastures or Mammoth Grazing and there is no indication he has such capacity. Mammoth is not the owner of the subject property and application requires the applicant to provide a copy of the lease or other evidence that the applicant has the right to operate on the real property. No lease was provided and any action approving a Confirmatory Resolution is void. Mammoth's SB-1, unsigned and submitted identifies new manufacturing equipment as "Photovoltaic solar panel-based electricity-generating facilities". The solar project's equipment is not "new manufacturing equipment" and is not entitled to a tax abatement.

Chris Brucker: The definition of new manufacturing equipment is tangible personal property used to make/manufacture other tangible personal property. Electricity is not tangible personal property. Council directed EDC to review the application, review tax and economic impact studies and to conduct in-person interview of the application prior to making a recommendation regarding the tax abatement. The EDC failed to reach a consensus on whether to approve the Final Resolution and award abatement. Nathan sent email to Council summarizing some of the members' position. Nathan offered his personal recommendation to approve the abatement despite the position of the EDC as a whole to not make a recommendation. Nathan appears to have a conflict of interest in the matter as his parents have a signed lease agreement with Mammoth Solar. An EDA has not been completed and approved by the Commissioners

Jamie Murray: Bakertilly used incorrect figures in determining number of jobs created. Solar is negatively impacting property values.

Kurt Dickey: County has many issues—broadband, childcare, income, revenue for County. This project will bring revenue into the County and lower taxes.

Nathan Origer: Disputed what Attorney Kuchmay talked about. The guidelines state that Nathan is supposed to bring the information to Council before submitting. The court case referenced in his objection is not relevant to this application. Kuchmay has filed several cases against County and has been denied every time.

Margarita Bope: Owns ground in Starke County that is under lease to Mammoth. Their property taxes went up 500% this year. Does not understand why people don't want this money coming into the Pulaski County.

Dennis Bope: Representing 2 couples who did not want to appear. They would like the pursuit of happiness.

Dalton Rogers: Concerned about how property values are being affected.

Connie Neinger: Lives in White County. Economic Development negotiations can be done in executive session. Economic payments are more flexible. Stated what other counties have been able to do with economic development payments.

Bob Barger: Solar is destroying the County and they have already gotten an abatement. Everybody's taxes are going to go up.

Harvey Gutwein: Solar is an insufficient energy, Is this going to be good for Pulaski County down the road? Will they be around in the future.

Joe Moyer: All work has been done under an LLC—Limited Liability Company.

Brandi Larkin: Been working 20 years for the County and has done 100s of hours of research. Not here to argue against solar but wants transparency and accountability. Postpone voting until research done.

Dale Pelsy: Solar says they are not here for a handout. Then why are we here? We need their money, why abatement.

Deb Rogers: County has given enough in subsidies over the years. Continue to give abatements, more will come. Do you think they deserve our trust?

Jenny Knebel: Pulaski County Commissioners, District 1. Pulaski County has the authority to collect both property taxes and abatements. 72 of 92 counties have chosen a different path than Pulaski County. Why do you seek to destroy our County? Please say no to abatements.

Eric Huber: His family owns Winamac Coil Spring. They have never asked for an abatement. If you do this, it affects his employees.

Alex Haschel: She was a County Councilmember for 8 years. The County has struggled with finances and can't afford to give money away. Businesses and homeowners expect to pay taxes but people are moving because of solar.

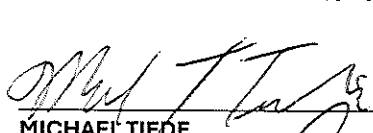

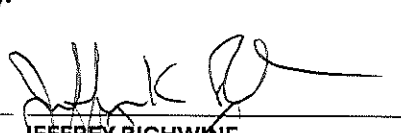
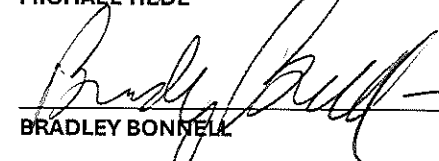
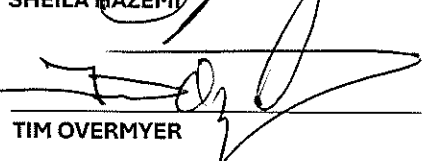
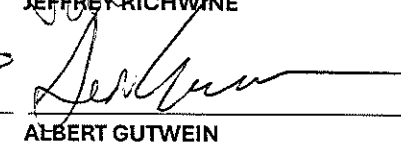

With no more public comment, it was closed.

IN RE: BOARD COMMENT

Michael said they need to pass ERA before Doral will discuss economic development payments.

Kenneth made a motion to close this meeting and have executive session at a later date, Sheila seconded. Michael suggest to meet at 3:30 PM before Joint Session on Monday October 13. This date did not work for Jeffrey nor Albert. Emails will be sent out to schedule the Executive session. Ken revised his motion to table the resolution until Executive Session can be schedule, Sheila seconded. With no further discussion, motion passed 4-3 with Michael, Jeffrey, Kenneth, Sheila in favor and Tim, Albert Bradley opposed. Kenneth added that Council can't vote at public hearings.

With no other business to discuss, Kenneth made a motion at 9:20 PM to adjourn, Sheila seconded. With no further discussion, motion carried unanimously.

 MICHAEL TIEDE	 SHEILA HAZEM	 JEFFREY RICHWINE
 BRADLEY BONNELL	 TIM OVERMYER	 ALBERT GUTWEIN
 KENNETH BOSWELL		

ATTEST: 
TERESA BRYANT, AUDITOR, PULASKI COUNTY, IN