

GREENE COUNTY, INDIANA, TAX ABATEMENT SCORING MATRIX

Decision Guidelines:

Tax Abatement for real and personal property (equipment) may be granted for new and existing industrial/commercial/R&D property within the unincorporated areas of Greene County, based on the amount of new investment in real property/personal property new to Indiana and the number of local jobs created or retained.

Scoring Matrix:

Type of Enterprise	Score	Investment	Score	Applicant total score
Research/Development	8	\$5.0 million or greater	10	
Industrial/Manufacturing	7	\$2.5 million to \$5.0 million	8	
Warehousing/Distribution	6	\$1.0 million to \$2.5 million	6	
Commercial/Retail/Tourism	4	\$500k to \$1.0 million	4	
		Less than \$500K	2	
Applicant Enterprise Score		Applicant investment score		
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Local jobs created or retained		Existing local business expansion		
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More than 50	12	Years in business in county:		
36 to 50	9	More than 10 years	6	
26-35	7	5 years to 10 years	4	
16-25	6	1 year to five years	2	
5-15	4			
Fewer than 5	3			
Applicant jobs score		Applicant Existing business score		
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Applicant final score				<hr/>

Abatement duration

Score	Real Property	Equipment
26 or above	10 years	10 years
22 to 26	9 years	9 years
15 to 21	8 years	8 years
10 to 14	5 years	5 years
Less than 10	0 years	0 years

Once an abatement is granted, the business owners file an annual compliance statement with the Auditor, and the compliance statement is subject to review and approval by the Greene County Council. If the council takes no action to review and there is no reason to suspect noncompliance, then the statement goes unchallenged and the abatement continues. However, if there is a compliance issue, the county council should review and if clearly non-compliant without sufficient cause, then the abatement should be revoked. Revocation for non-compliance is a matter of statute.

The scoring matrix is intended to serve as a guide, to bring some predictability and consistency to the council’s abatement considerations. The council still may examine subjective considerations that may affect scoring positively or negatively, including but not limited to economic and other impact on existing Greene County businesses.

The following business types are excluded from consideration for abatement:

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| <ul style="list-style-type: none"> (1) Private or commercial golf course. (2) Country club. (3) Massage parlor. (4) Tennis club. (5) Skating facility (including roller skating, skateboarding, or ice skating). (6) Racquet sport facility (including any handball or racquetball court). (7) Hot tub facility. (8) Suntan facility. (9) Racetrack. (10) Any facility the primary purpose of which is: <ul style="list-style-type: none"> (A) retail food and beverage service; (B) automobile sales or service; or (C) other retail; | <ul style="list-style-type: none"> unless the facility is located in an economic development target area established under section 7 [IC 6-1.1-12.1-7] of this chapter. (11) Residential, unless: <ul style="list-style-type: none"> (A) the facility is a multifamily facility that contains at least twenty percent (20%) of the units available for use by low and moderate income individuals; (B) the facility is located in an economic development target area established under section 7 of this chapter; or (C) the area is designated as a residentially distressed area. (12) A package liquor store that holds a liquor dealer’s permit under IC 7.1-3-10 or any other entity that is required to operate under a license issued under IC 7.1. |
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