

# CITY OF FRANKLIN

Community Development Department

# Memorandum

To: City of Franklin Economic Development Commission

From: Dana Monson, Community Development Specialist

Date: April 8, 2025

Re: Case C 2025-26: Nitrex (Res. 11-02)

### **Summary:**

1. On June 6<sup>th</sup>, 2011, the Franklin Common Council passed Resolution No. 2011-02, a 10-year tax abatement on \$2,913,050 in personal property with a 5% Economic Development Fee for Nitrex, located at 300 Blue Chip Court. In 2013, through Resolution No. 2013-16, the Franklin Common Council amended the personal property tax abatement to \$6,300,000 in personal property and extended the completion date through the end of 2014 for the project.

2. Actual and estimated benefits, as projected for 2024:

	Estimated on SB-1	Actual in 2024	Difference
Employees Retained	25	20	-05
Salaries	\$881,567	\$1,082,058	+\$200,491
New Employees	12	0	-12
Salaries	\$341,974	\$0	-\$341,974
Total Employees	37	20	-17
Total Salaries	\$1,223,541.00	\$1,082,058	-\$141,483
Average Hourly Salaries	\$15.89	\$26.01	+\$10.12
Personal Property Improvements	\$6,300,000	\$8,253,343	\$1,953,343

- 3. This company exceeded the total number of employees estimated on their SB-1 Form for the first time in 2014, they had 39 employees. As noted in the cover letter from Nitrex President Chris Morawski, they suffered a decline in job creation during 2015, due to a major downturn in manufacturing. They have cautiously begun to hire employees again in 2016. The average hourly wage for the remaining employees has increased from \$15.79 in 2014 to \$16.70 in 2015. In 2016 the total number of employees was 25. In 2017 Nitrex employed 34 at an average hourly wage of \$17.30, both exceed SB-1 estimates. In 2018 Nitrex employed 36 at an average hourly salary of \$17.12, exceeding SB-1 estimates. In 2019 the company is down 3 from last year with a total of 33. In 2020 the employee count was further reduced to 27, however, wages have risen. In 2021 the company increased employment to 31 and is continuing to actively hire. Wages are up significantly. In 2022 the company retained 29 positions which is below the SB-1, however, the wages are up. In 2023 the company is down to 26 employees, but wages are up. IN 2024 the company continued to reduce the number of employees, but wages are higher.
- 4. Their original abatement application indicated that they would not purchase any equipment in 2011 but they purchased \$241,525. They estimated purchasing \$1,499,050 in 2012 but they

purchased \$1,120,036. \$1,414,000 was purchased in 2013 for a total of \$2,913,050. Their amended application gave them an additional year to purchase additional equipment. They were successful in purchasing \$3,393,300 of equipment in 2014. They do not plan on purchasing any additional equipment through this tax abatement. As of 2017, the actual personal property investment is \$8,253,343, which is above SB-1 estimates.

5. Their personal property tax abatement (Nitrex) is scheduled to expire in tax year 2025 payable in 2026. Their final compliance review will take place in 2025.

**Staff Recommendation:** Approval



Nitrex Corporate Office 3130 S. Durango Dr. Ste 425 Las Vegas, NV 89117 Tel: 702.399.1554 Email: alexandra.ilardo@nitrex.com

Plant 350 BLUE CHIP COURT, FRANKLIN, IN 46131 TEL: 317-346-7700 • FAX: 317-346-7704

February 28, 2025

Ms. Dana Monson Community Development Specialist Dept. of Planning & Economic Development 70 E. Monroe Street Franklin, IN 46131

Ref.: (1) 2016 Tax Abatement Compliance Packet for Nitrex Inc.

(2) Resolutions 2011-02, 2011-03 and 2013-16.

Dear Ms. Monson,

Enclosed please find Form CF-1/PP (Compliance with Statement of Benefits) regarding compliance with the personal property tax abatements which were granted to Nitrex Inc. pursuant to our application made in May 2011, and further expanded pursuant to our amended application in May 2013. As can be seen from reviewing the enclosed documents, in the context of the revised application, our company:

- a) having reached the originally planned investment nine years ago, subject to the referenced abatement, has had no change within the scope of that project during the past twelve months.
- b) has generated a small amount of job creation in the past twelve months and decreased its employee count from 26 to 20 individuals, with a corresponding decrease in total payroll.

If you have any questions or concerns regarding this matter, please feel free to contact Alex Ilardo at 725.235.7358 direct line.

Sincerely,

Alexandra Ilardo

Controller

## COMPLIANCE WITH STATEMENT OF BENEFITS PERSONAL PROPERTY

PRIVACY NOTICE This form contains confidented riomaton pursuant to IC 6-1.1-35-9 and IC 6-1 1-12 1-5 6 FORM CF-1 / PP

20 Pay 20

State Form 51765 (R7 / 13-22)

Prescribed by the Department of Local Government Finance

### INSTRUCTIONS

 Property comers whose Statement of Benefits was approved must file this form with the local designating body to show the extent to which there has been compliance with the Statement of Benefits. (IC 8-1.1-12.1-5.6)
 This form must be filed with the Form 100-EPA Schedule of Deduction from Assessed Value between January 1 and May 15, unless a filing extension under IC 6-1.1-3.7 has been granted. A person who obtains a liting extension must be between January 1 and the extended due date. of each year.

3. With the approval of the designating body, compliance information for multiple plojects may be consolicated on one (1) compliance form (CF-1)

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Name of Contact Person ALEXANDRA ILARDO				399.15	54		Emil Address ALEXANDRAJILARDOG NITREX.CO	
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FRANKLIN CITY COUNCIL			2011	-02 & 20	13-16	197 - 1 10	1/2011	
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	STRUCTIONS: (IC 8-1.1-12.1 5	9)						
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