

GIBSON COUNTY BOARD OF COMMISSIONERS

RESOLUTION NO. 2026-1

A RESOLUTION OF THE GIBSON COUNTY BOARD OF COMMISSIONERS REGARDING APPROVAL OF THE RESOLUTION OF THE GIBSON COUNTY REDEVELOPMENT COMMISSION ADOPTED ON JANUARY 12, 2026, ENTITLED "AMENDING DECLARATORY RESOLUTION OF THE GIBSON COUNTY REDEVELOPMENT COMMISSION"

WHEREAS, the Gibson County ("County") Redevelopment Commission ("Commission") did on December 20, 1995, adopt a declaratory resolution ("Declaratory Resolution"), establishing the Patoka/Union Townships Economic Development Area and Patoka/Union Townships Allocation Area (collectively, "Original Area"), and the Declaratory Resolution was confirmed by a confirmatory resolution adopted on February 27, 1996, as amended to date ("Confirmatory Resolution"); and

WHEREAS, the Declaratory Resolution and the Confirmatory Resolution are hereinafter collectively referred to as the "Area Resolution;" and

WHEREAS, the Patoka/Union Townships Allocation Area has expired; and

WHEREAS, the Area Resolution approved the Economic Development Plan ("Original Plan") which Original Plan contained specific recommendations for economic development in the Original Area; and

WHEREAS, the Board of Commissioners approved the creation of the Original Area; and

WHEREAS, on January 12, 2026, the Commission adopted its Amending Declaratory Resolution ("Amending Declaratory Resolution"), for the purpose of: (i) creating the new Toyota Allocation Area; (ii) designating Toyota Motor Manufacturing of Indiana as a "designated taxpayer" for purposes of capturing increases in depreciable personal property assessed value in the Toyota Allocation Area; and (iii) adding the construction of infrastructure improvements and construction of a battery assembly building, together with all necessary appurtenances, related improvements and equipment, all in or physically connected to the Original Area in the list of projects in the original Economic Development Plan ("2026 Plan");

WHEREAS, the Commission hereby finds that there is no Area Plan Commission with jurisdiction over the Area;

WHEREAS, IC 36-7-14-41(c) requires that the creation of a new allocation area be approved by the Board of Commissioners of the County; and

WHEREAS, the Board of Commissioners has reviewed the Amending Declaratory Resolution;



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January 9, 2026

Mike Watkins via email: [MWatkins@gibsoncounty-in.gov](mailto:MWatkins@gibsoncounty-in.gov)

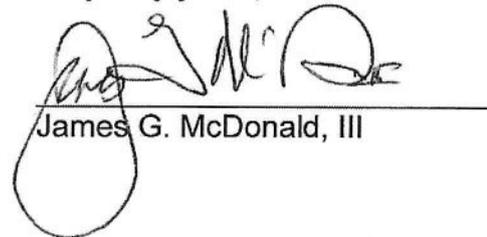
Re: TMMI TIF

Dear Mike:

We will present the attached document January 20, 2026 at Commissioners meeting.

Please do not hesitate to contact my office with any questions or concerns.

Very truly yours,



James G. McDonald, III

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF GIBSON COUNTY, INDIANA, THAT:

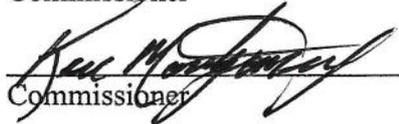
1. The Amending Declaratory Resolution and 2026 Plan are hereby approved.
2. The Board of Commissioners hereby finds and determines that it will be in the best interests of the County to create the new allocation area to be known as the Toyota Allocation Area as described in the Amending Declaratory Resolution.
3. The designation of the Toyota Allocation Area as described in the Amending Declaratory Resolution is hereby approved.
4. This resolution shall be effective from and after its passage.

PASSED AND ADOPTED by the Board of Commissioners of Gibson County, Indiana, this 20th day of January, 2026, by a vote of 3 ayes and 0 nays.

BOARD OF COMMISSIONERS OF GIBSON  
COUNTY, INDIANA

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

  
\_\_\_\_\_  
Commissioner

ATTEST:

  
\_\_\_\_\_  
Auditor