

**METROPOLITAN DEVELOPMENT COMMISSION OF**

**MARION COUNTY, INDIANA**

**PRELIMINARY ECONOMIC REVITALIZATION AREA RESOLUTION**

**Resolution No. 2025-A-026**

**REAL PROPERTY TAX ABATEMENT**

**Roche Diagnostics Operations, Inc.**

9115 Hague Road

**WHEREAS, I.C. 6-1.1-12.1** allows a partial abatement of property taxes attributable to "redevelopment or rehabilitation" activities (hereinafter "Project") in "Economic Revitalization Areas"; and

**WHEREAS, I.C. 6-1.1-12.1** empowers the Metropolitan Development Commission (hereinafter "Commission") to designate Economic Revitalization Areas and determine the length of the abatement period and annual abatement schedule during the term of the abatement for such property by following a procedure involving adoption of a preliminary resolution, provision of public notice, conducting of a public hearing, and adoption of a resolution confirming the preliminary resolution or a modified version of the preliminary resolution; and

**WHEREAS,** the Commission has established in Resolution No. 01-A-041, 2001, certain standards and procedures for the designation of Economic Revitalization Areas for the partial abatement of property taxes attributable to redevelopment or rehabilitation activities; and

**WHEREAS, I.C. 6-1.1-12.1** requires an applicant for Economic Revitalization Area designation to provide a statement of benefits and requires the Commission, before it makes a decision to designate such an area as an Economic Revitalization Area, to determine that the Project can be reasonably expected to yield the benefits identified in the statement of benefits and determine that the totality of benefits arising from the Project is sufficient to justify Economic Revitalization Area designation; and

**WHEREAS,** a business (hereinafter "Applicant") named in the attachment to this Resolution, which is incorporated herein by reference, has an ownership interest in the geographical area (hereinafter "Subject Real Estate") described in such attachment; and

**WHEREAS,** during a hearing at 1:00 p.m. on Wednesday, **July 2, 2025**, the Commission received evidence about whether the Subject Real Estate should be designated as an Economic Revitalization Area, and sufficient evidence was provided which established Assertion 1 and some evidence was provided which tended to establish Assertions 2, 3, 4, 5, and 6 stated on the attachment to this Resolution.

**NOW, THEREFORE, BE IT RESOLVED:**

1. The Subject Real Estate is preliminarily designated as an Economic Revitalization Area for an abatement period of up to ten (10) years with a proposed abatement schedule as shown on the attachment to this Preliminary Resolution. Final designation as an Economic Revitalization Area does not occur unless a resolution confirming this Preliminary Resolution is adopted in accordance with the governing statute.

2. Designation as an Economic Revitalization Area allows abatement of property taxes, for the period indicated, only relative to the Project and **the effectiveness of the designation can be terminated by action of the Commission if:**
  - A. Construction on the Subject Real Estate is not in substantial conformance with the Project description contained in a final resolution as supplemented by information in the application, site plans, and elevations; or
  - B. Construction of the Project is not initiated within one (1) year of the date a final resolution designating the Subject Real Estate as an Economic Revitalization Area is adopted.
3. In the event the investment period, as identified on the Statement of Benefits form, covers more than one assessment cycle, it is the intention of the Commission that Marion County Auditor shall treat each year of partial assessment as the first year of the abatement deduction schedule outlined in this abatement resolution. Each new increment of assessment that occurs during the approved investment period will trigger its own deduction schedule, ensuring that the Applicant is eligible to receive the full, intended abatement savings associated with its forecasted investment, provided that the Applicant timely files with Marion County a separate deduction application (State Forms CF-1 and 322/RE) for each new increment of assessment for which it seeks an abatement deduction.
4. The Economic Revitalization Area designation terminates five (5) years after the date a final resolution is adopted; however, relative to redevelopment or rehabilitation completed before the end of the five (5) year period, this termination does not limit the period of time the Applicant or successor owner is entitled to receive an abatement of property taxes to a period of up to ten (10) years.
5. This Economic Revitalization Area designation is limited to allowing the abatement of property taxes attributable to redevelopment or rehabilitation activities: **This designation does not allow abatement of property taxes for new manufacturing equipment pursuant to I.C. 6-1.1-12.1-4.5.** Pursuant to IC 6-1.1-12.1-2 (i), the Commission hereby limits the dollar amount of the deduction that will be allowed, with respect to redevelopment in the ERA, to those respective tax savings attributable to the redevelopment of buildings number twenty-two (22) at approximately 1,533,220 square feet.
6. Under the authority of I.C. 6-1.1-12.1, the Commission directs the Department of Metropolitan Development to survey projects receiving Economic Revitalization Area designation for compliance with job creation/retention figures, salaries associated with these figures and investment figures contained in the Applicant's approved statement of benefits form. The annual date of survey shall be contained in a final resolution designating the property as an Economic Revitalization Area.
7. The Commission fixes 1:00 p.m. on Wednesday, **August 20, 2025**, in the Public Assembly Room of the City-County Building for the public hearing of remonstrances and objections from persons interested in the Project and directs the publication of notice of public hearing in accordance with the governing statute. At this hearing, the Commission will take action relative to this Preliminary Resolution and determine whether the Subject Real Estate should be designated as an Economic Revitalization Area, fix the length of the abatement period at up to ten (10) years and establish an abatement schedule.
8. A copy of this Resolution shall be filed with the Marion County Assessor.

METROPOLITAN DEVELOPMENT COMMISSION

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John J. Dillon III, President

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Date

Approved as to Legal Form  
and Adequacy this day  
of June 2025

*Sheila Kinney* 6/25/2025  
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Sheila Kinney,  
Assistant Corporation Counsel

**ATTACHMENT TO**  
**METROPOLITAN DEVELOPMENT COMMISSION RESOLUTION**  
**REAL PROPERTY TAX ABATEMENT**

**FACTUAL INFORMATION**

Applicant: Roche Diagnostics Operations Inc.

Subject Real Estate: 9115 Hague Road

Lawrence Township Parcel Numbers: 4001191, 4002962, 4017684, 4018101, 4018102, 4018726, 4019148, 4019149, 4019352, 4019586, 4020733, 4020734, 4021980, 4023431, 4023432, 4025698, 4026615, 4026616, 4026932, and 4045149.

**PROJECT DESCRIPTION**

Roche Diagnostics Operations, Inc. is investing up to \$550 million to expand its diagnostics campus on Indianapolis NE side by 2030, establishing itself as a global hub for the manufacturing of continuous glucose monitoring (CGM) systems, including the Accu-Chek SmartGuide. The Indianapolis site currently serves as Roche Diagnostics' North American headquarters and is one of only two global distribution hubs.

The expansion includes \$120 million for new construction, \$25 million to upgrade existing facilities, and \$405 million for advanced machinery and equipment to support key product lines. This investment is aimed at strengthening U.S. production capabilities and improving access to diabetes management tools.

The project is expected to create approximately 650 new jobs—primarily in advanced manufacturing and laboratory positions with an average salary of \$35/hr. with a significant portion dedicated to Marion County residents. The company will retain over 2600 jobs with an average wage of \$42/hr. 5% of tax savings will be donated in support of the Indy Achieves Completion grant.

**FACTUAL ASSERTIONS**

1. The Subject Real Estate:
  - A.   x   Is in a planned area which has a tax abatement policy as a part of its plan, or
  - B.       is in a planned area which has a tax abatement policy as part of its plan, but such plan does not contain a recommendation for Economic Revitalization Area designation and the recommended length of abatement, or
  - C.       is not located in a planned area with a tax abatement policy.
2.   x   The Subject Real Estate and the surrounding area are undesirable for normal development.

3. The project is allowed by zoning restrictions applicable to the subject real estate, or the necessary variance, rezoning or approval petitions are on file at the time of this application and have final approval prior to a final hearing on this resolution.
- A. ☒ Current zoning allows project.
  - B. ☐ Appropriate petition is on file.
  - C. ☐ Final approval for variance, rezoning or approval petition has been granted.
4. A. ☒ The application for Economic Revitalization Area designation was filed before a building permit was obtained, or construction work was initiated on the property, or
- B. ☐ substantial evidence has been provided supporting that work was started under the following appropriate exception:
5. A. ☒ The subject real estate is governed by Metropolitan Development Commission Resolution No. 01-A-041, 2001 Real Property Tax Abatement Policy for Commercial Projects, which allows up to ten years of abatement for qualifying development, or
- B. ☐ The project is eligible to receive ten (10) years tax abatement due to the following recognized exceptional circumstances which justify the longer deduction period:
6. The Subject Real Estate is:
- A. Located outside of a previously established allocation area as defined in I.C. 36-7-15.1-26, or
  - B. ☒ Located in an allocation area, but has been determined by the Commission to be acceptable for real property tax abatement.

**PROPOSED ABATEMENT SCHEDULE**  
**Roche Diagnostics Operations Inc.**  
**REAL PROPERTY TAX ABATEMENT**

YEAR OF DEDUCTION	PERCENTAGE
1 <sup>st</sup>	75%
2 <sup>nd</sup>	75%
3 <sup>rd</sup>	75%
4 <sup>th</sup>	75%
5 <sup>th</sup>	75%
6 <sup>th</sup>	75%
7 <sup>th</sup>	75%
8 <sup>th</sup>	75%
9 <sup>th</sup>	75%
10 <sup>th</sup>	75%

**STAFF ANALYSIS**  
**REAL PROPERTY TAX ABATEMENT**

Area Surrounding Subject Real Estate: The site is located on the northeast side of Indianapolis in Lawrence Township, just south of 96th Street and on the east side of Hague Road.

Current Zoning: ..... C-3

New Jobs Created: ..... 650 at \$35/hr.

Jobs Retained: ..... 2634 at \$42/hr.

Estimated Cost of proposed project: \$145,000,000.00

**STAFF ANALYSIS**

Founded in 1896 in Basel, Switzerland, Roche is the world's largest biotechnology company and a global leader in in-vitro diagnostics. Its Indianapolis campus, home to over 2,600 employees, serves as the North American headquarters for Roche Diagnostics and plays a critical role in global research, manufacturing, and distribution. The site is one of only two global distribution hubs and currently produces more than 5 billion Accu-Chek diabetes test strips annually. Roche has pioneered diagnostics solutions for cancer, cardiac health, infectious diseases, women's health, and diabetes management.

Roche Diagnostics has announced a \$550 million expansion of its Indianapolis campus, transforming the site into a global manufacturing hub for its next-generation continuous glucose monitoring (CGM) systems, including the Accu-Chek Smart Guide. The investment includes \$120 million for new construction, \$25 million to upgrade existing facilities, and \$405 million for advanced machinery and equipment to support key product lines. Production of CGM systems is expected to begin within three years, solidifying Indianapolis's role as a cornerstone of Roche's innovation and global supply chain.

The expansion will create approximately 650 new jobs, primarily in advanced manufacturing and laboratory roles, with starting wages of \$35 per hour. Roche will also retain its more than 2,600 existing employees, whose average wage is \$42+ per hour. As part of its commitment to the city's broad base economic growth, Roche will contribute 5% of its tax savings to the Indy Achieves Completion Grant program to support local workforce development and education.

The applicant is requesting tax abatement to assist in off-setting the high costs of investment associated with this proposed project. The granting of property tax abatement will assist the petitioner in making this project more economically feasible by phasing in the increased tax liability resulting from the investments. In staff's opinion, a project such as this would not be economically feasible without the tax abatement incentive. Staff believes that the use of tax abatement is an appropriate tool to assist with this project and support continued development within Marion County. For these reasons, staff believes tax abatement to be an appropriate tool for development.

Staff believes this project does comply with the requirements of Metropolitan Development Commission Resolution No. 01-A-041, 2001 concerning the granting of property tax abatement.

**RECOMMENDATION:** Staff recommends approval of ten (10) years real property tax abatement.

## **TOTALITY OF BENEFITS**

**PETITIONER:** Roche Diagnostics Operations Inc.

**INVESTMENT:** Staff estimates that the proposed investment of \$145,000,000.00 should result in an increase to the tax base of approximately \$110,305,200.00 of assessed value. Staff estimates that over the ten (10) year real property tax abatement period the petitioner will realize savings of approximately \$18,301,725.00 (a 75% savings). During the abatement period, the petitioner is expected to pay an estimated \$6,100,0575.00 in real property taxes relative to the new investment. This is in addition to the current taxes being paid on the properties in the amount of \$1,550,646.88 annually (pay 2025 taxes). After the tax abatement expires, the petitioner can be expected to pay an estimated \$2,440,230.00 in real property taxes annually on the new improvements, in addition to the annual taxes attributable to the current value of the land.

**EMPLOYMENT:** The petitioner estimates that this project will retain two-thousand sixty-hundred and thirty-four (2,634) positions with an average wage of \$42-\$52/hr. and create a minimum of six-hundred and fifty (650) positions at an average wage of not less than \$35/hr. Staff finds these figures to be reasonable for a project of this nature.

**OTHER BENEFITS:** Staff believes this project is significant for Lawrence Township in terms of new taxes and potential job creation and retention. Furthermore, staff believes the petitioner's project will lead to continued future investment and development in Marion County.

**STAFF COMMENT:** Staff believes the "Totality of Benefits" arising from the project are sufficient to justify the granting of the tax abatement.

# Roche Diagnostics Operations, Inc 9115 Hague Rd



The yellow line surrounds the building that is part of a \$25,000,000 renovation to occur in year 1 of the investment.

The red line surrounds a large grassy area along 89th St. This area is part of a \$110,000,000 new construction of multiple buildings to begin in year 2 of the investment.