

A DECLARATORY RESOLUTION designating an "Economic Revitalization Area" under I.C. 6-1.1-12.1 for property commonly known as 8645 Aviation Road, Fort Wayne, Indiana 46809 (Do Good Foods Fort Wayne, LLC/GH FTW II, LLC)

WHEREAS, Petitioner has duly filed its petition dated April 28, 2022 to have the following described property designated and declared an "Economic Revitalization Area" under Sections 153.13-153.24 of the Municipal Code of the City of Fort Wayne, Indiana, and I.C. 6-1.1-12.1, to wit:

Attached hereto as "Exhibit A" as if a part herein; and

WHEREAS, said project will create 100 full-time permanent jobs with a total additional annual payroll of \$6,032,000 and an average annual salary of \$60,320.

WHEREAS, the total estimated project cost is \$96,000,000; and

WHEREAS, it appears the said petition should be processed to final determination in accordance with the provisions of said Division 6.

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF FORT WAYNE, INDIANA:

SECTION 1. That, subject to the requirements of Section 6, below, the property hereinabove described is hereby designated and declared an "Economic Revitalization Area" under I.C. 6-1.1-12.1. Said designation shall begin upon the effective date of the Confirming Resolution referred to in Section 6 of this Resolution and shall terminate on December 31, 2026, unless otherwise automatically extended in five year increments per I.C. 6-1.1-12.1-9.

SECTION 2. That, upon adoption of the Resolution:

(a) Said Resolution shall be filed with the Allen County Assessor;

(b) Said Resolution shall be referred to the Committee on Finance requesting a recommendation from said committee concerning the advisability of designating the above area an "Economic Revitalization Area";

(c) Common Council shall publish notice in accordance with I.C. 6-1.1-12.1-2.5 and I.C. 5-3-1 of the adoption and substance of this resolution and setting this designation as an "Economic Revitalization Area" for public hearing.

SECTION 3. That, said designation of the hereinabove described property as an "Economic Revitalization Area" shall apply to both a deduction of the assessed value of real estate improvements made between June 1, 2022 and December 31, 2024 and personal property for new manufacturing and information technology equipment improvements to be made between January 1, 2023 and December 31, 2024. Should any delays occur, an updated timeframe will be communicated to the Allen County Assessor and Allen County Auditor by Community Development staff in writing.

SECTION 4. That, the estimate of the number of individuals that will be employed or whose employment will be retained and the estimate of the annual salaries of those individuals and the estimate of the value of redevelopment or rehabilitation and the estimate of the value of new manufacturing and information technology equipment, all contained in Petitioner's Statement of Benefits, are reasonable and are benefits that can be reasonably expected to result from the proposed described redevelopment or rehabilitation and from the installation of new manufacturing and information technology equipment.

SECTION 5. That, the current year approximate tax rates for taxing units within the City would be:

(a) If the proposed development does not occur, the approximate current year tax rates for this site would be \$3.02648/\$100.

(b) If the proposed development does occur and no deduction is granted, the approximate current year tax rate for the site would be \$3.02648/\$100 (the change would be negligible).

- (c) If the proposed development occurs and a deduction percentage of fifty percent (50%) is assumed, the approximate current year tax rate for the site would be \$3.02648/\$100 (the change would be negligible).
- (d) If the proposed new manufacturing and information technology is not installed, the approximate current year tax rates for this site would be \$3.02648/\$100.
- (e) If the proposed new manufacturing and information technology is installed and no deduction is granted, the approximate current year tax rate for the site would be \$3.02648/\$100 (the change would be negligible).
- (f) If the proposed new manufacturing and information technology equipment is installed and a deduction percentage of eighty percent (80%) is assumed, the approximate current year tax rate for the site would be \$3.02648/\$100 (the change would be negligible).

SECTION 6. That, this Resolution shall be subject to being confirmed, modified and confirmed, or rescinded after public hearing and receipt by Common Council of the above described recommendations and resolution, if applicable.

SECTION 7. That, pursuant to I.C. 6-1.1-12.1, it is hereby determined that the deduction from the assessed value of the real property shall be for a period of ten years, and the deduction from the assessed value of the new manufacturing and information technology equipment shall be for a period of ten years.

SECTION 8. The deduction schedule from the assessed value of the real property pursuant to I.C. 6-1.1-12.1-17 shall look like this:

Year of Deduction	Percentage
1	100%
2	95%
3	80%
4	65%
5	50%
6	40%
7	30%
8	20%
9	10%
10	5%
11	0%

SECTION 9. The deduction schedule from the assessed value of new manufacturing and information technology equipment pursuant to I.C. 6-1.1-12.1-17 shall look like this:

Year of Deduction	Percentage
1	100%
2	90%
3	80%
4	70%
5	60%
6	50%
7	40%
8	30%
9	20%
10	10%
11	0%

SECTION 10. That, the benefits described in the Petitioner's Statement of Benefits can be reasonably expected to result from the project and are sufficient to justify the applicable deductions.

SECTION 11. That, the taxpayer is non-delinquent on any and all property tax due to jurisdictions within Allen County, Indiana.

1 **SECTION 12.** That, pursuant to I.C. 6-1.1-12.1-12 et al, any property owner that has
2 received a deduction under section 3 or 4.5 of this chapter may be required to repay the
3 deduction amount as determined by the county auditor in accordance with section 12 of said
4 chapter if the property owner ceases operations at the facility for which the deduction was
granted and if the Common Council finds that the property owner obtained the deduction by
intentionally providing false information concerning the property owner's plans to continue
operation at the facility.

5 **SECTION 13.** That, this Resolution shall be in full force and effect from and after its
6 passage and any and all necessary approval by the Mayor.

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Member of Council

APPROVED AS TO FORM AND LEGALITY

Malak Heiny, City Attorney

DIGEST SHEET

TITLE OF ORDINANCE: Declaratory Resolution

DEPARTMENT REQUESTING ORDINANCE: Community Development Division

SYNOPSIS OF ORDINANCE: Do Good Foods Fort Wayne, LLC/GH FTW II, LLC is requesting the designation of an Economic Revitalization Area for eligible real and personal property improvements. GH FTW II, LLC will complete a previously approved speculative building project and Do Good Foods Fort Wayne, LLC will purchase and install new personal property equipment.

EFFECT OF PASSAGE: Investment of \$96,000,000, and the creation of 100 new full-time permanent positions with a new annual payroll of \$6,032,000 and an average annual salary of \$60,320.

EFFECT OF NON-PASSAGE: Potential loss of investment, and the creation of 100 new full-time permanent positions with a new annual payroll of \$6,032,000 and an average annual salary of \$60,320.

MONEY INVOLVED (DIRECT COSTS, EXPENDITURES, SAVINGS): No expenditures of public funds required.

ASSIGNED TO COMMITTEE (CO-CHAIRS): Sharon Tucker and Russ Jehl

MEMORANDUM



TO: City Council

FROM: Carman Young, Economic Development Specialist

DATE: May 5, 2022

RE: Request for designation by Do Good Foods Fort Wayne, LLC/GH FTW II, LLC as an ERA for real and personal property improvements.

BACKGROUND

PROJECT ADDRESS:	8645 Aviation Drive	PROJECT LOCATED WITHIN:	N/A
PROJECT COST:	\$96,000,000	COUNCILMANIC DISTRICT:	4

COMPANY PRODUCT OR SERVICE:	Do Good Foods Fort Wayne, LLC produces animal feed from surplus food after any food bank donations. GH FTW II, LLC is a commercial real estate developer.
PROJECT DESCRIPTION:	Do Good Foods Fort Wayne, LLC will occupy, initiating the completion of, a speculative building constructed by GH FTW II, LLC.

CREATED

RETAINED

JOBS CREATED (FULL-TIME):	100	JOBS RETAINED (FULL-TIME):	0
JOBS CREATED (PART-TIME):	0	JOBS RETAINED (PART-TIME):	0
TOTAL NEW PAYROLL:	\$6,032,000	TOTAL RETAINED PAYROLL:	0
AVERAGE SALARY (FULL-TIME NEW):	\$60,320	AVERAGE SALARY (FULL-TIME RETAINED):	0

COMMUNITY BENEFIT REVIEW

Yes ☒ No ☐ N/A ☐

Project will encourage vacant or under-utilized land appropriate for commercial or industrial use?

Explain: This project will initiate the completion of a previously approved 150,000 square foot speculative building project that was completed in 2021 and not yet occupied.

Yes ☒ No ☐ N/A ☐

Real estate to be designated is consistent with land use policies of the City of Fort Wayne?

Explain: Property to be designated is zoned I2, General Industrial. Use of this property is consistent with the land use policies of the City of Fort Wayne.

Yes ☐ No ☐ N/A ☒

Project encourages the improvement or replacement of a deteriorated or obsolete structure?

Yes ☒ No ☐ N/A ☐

Project encourages the improvement or replacement of obsolete manufacturing and/or research and development and/or information technology and/or logistical distribution equipment?

Explain: New personal property manufacturing and information technology equipment will be purchased and installed.

Yes ☐ No ☐ N/A ☒

Project will result in significant conversion of solid waste or hazardous waste into energy or other useful products?

Yes ☐ No ☐ N/A ☒

Project encourages preservation of a historically or architecturally significant structure?

Yes ☒ No ☐ N/A ☐

Construction will result in Leadership in Energy and Environmental Design (LEED) certification by the U.S. Green Building Council?

Yes ☒ No ☐ N/A ☐

Construction will use techniques to minimize impact on combined sewer overflows? (i.e. rain gardens, bio swales, etc.)

Yes ☒ No ☐ N/A ☐

ERA designation induces employment opportunities for Fort Wayne area residents?
Explain: Project will create 100 new full-time permanent positions with a new annual payroll of \$6,032,000 and an average annual salary of \$60,320.

Yes ☒ No ☐ N/A ☐

Taxpayer is NOT delinquent on any or all property tax due to any taxing jurisdiction within Allen County.

POLICY

Per the policy of the City of Fort Wayne, the following guidelines apply to this project:

1. The period of deduction for real property improvements is ten years.
2. The period of deduction for personal property improvements is ten years.

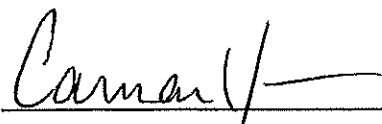
Under Fort Wayne Common Council's tax abatement policies and procedures, Do Good Foods Fort Wayne, LLC/GH FTW II, LLC is eligible for a recommended ten year deduction on both real and personal property improvements. Attached is a calculation of property taxes saved/paid with the deduction.

PREVIOUSLY APPROVED PHASE-INS

Do Good Foods Fort Wayne, LLC has not previously applied, or been approved, for a tax phase-in.

GH FTW II, LLC applied, and was approved under resolution R-33-20, for a tax phase-in for a 150,000 square foot speculative building project at this location. This building was completed to shell finish in 2021.

Signed:



Economic Development Specialist

COMMUNITY DEVELOPMENT DIVISION

POOL #2 FORT WAYNE COMMUNITY DEVELOPMENT DIVISION **TAX ABATEMENT - ESTIMATE OF SAVINGS**

*New tax abatement percentages have been changed to reflect change in state law

Do Good Foods Fort Wayne, LLC/GH FTW II, LLC

PERSONAL PROPERTY TAX ABATEMENT - 10 yr Schedule

Year	True Cash Value	"Pool 2" Value	True Tax Value	Assessed Value	Tax Abate %	Tax Paid %	Deduction	Taxable A V	Tax Rate	Tax Paid	Tax Saved
1	\$45,000,000	40%	\$18,000,000	\$18,000,000	100%	0%	\$18,000,000	\$0	0.032648	\$0	\$587,664
2	\$45,000,000	56%	\$25,200,000	\$25,200,000	90%	10%	\$22,680,000	\$2,520,000	0.032648	\$82,273	\$740,457
3	\$45,000,000	42%	\$18,900,000	\$18,900,000	80%	20%	\$15,120,000	\$3,780,000	0.032648	\$123,409	\$493,638
4	\$45,000,000	32%	\$14,400,000	\$14,400,000	70%	30%	\$10,080,000	\$4,320,000	0.032648	\$141,039	\$329,092
5	\$45,000,000	30%	\$13,500,000	\$13,500,000	60%	40%	\$8,100,000	\$5,400,000	0.032648	\$176,299	\$264,449
6	\$45,000,000	30%	\$13,500,000	\$13,500,000	50%	50%	\$6,750,000	\$6,750,000	0.032648	\$220,374	\$220,374
7	\$45,000,000	30%	\$13,500,000	\$13,500,000	40%	60%	\$5,400,000	\$8,100,000	0.032648	\$264,449	\$176,299
8	\$45,000,000	30%	\$13,500,000	\$13,500,000	30%	70%	\$4,050,000	\$9,450,000	0.032648	\$308,524	\$132,224
9	\$45,000,000	30%	\$13,500,000	\$13,500,000	20%	80%	\$2,700,000	\$10,800,000	0.032648	\$352,598	\$88,150
10	\$45,000,000	30%	\$13,500,000	\$13,500,000	10%	90%	\$1,350,000	\$12,150,000	0.032648	\$396,673	\$44,075
11	\$45,000,000	30%	\$13,500,000	\$13,500,000	0%	100%	\$0	\$13,500,000	0.032648	\$440,748	\$0

TOTAL TAX SAVED (10 yrs on 10 yr deduction) \$3,076,421
TOTAL TAX PAID (10 yrs on 10 yr deduction) \$2,506,387

REAL PROPERTY TAX ABATEMENT - 10 yr Schedule

Year	Cash Value	True Tax Value	Assessed Value	Tax Abate %	Tax Paid %	Deduction	Taxable AV	Tax Rate	Tax Paid	Tax Saved
1	\$51,000,000	\$51,000,000	\$51,000,000	100%	0%	\$51,000,000	\$0	0.032648	\$0	\$1,665,048
2	\$51,000,000	\$51,000,000	\$51,000,000	95%	5%	\$48,450,000	\$2,550,000	0.032648	\$83,252	\$1,581,796
3	\$51,000,000	\$51,000,000	\$51,000,000	80%	20%	\$40,800,000	\$10,200,000	0.032648	\$333,010	\$1,332,038
4	\$51,000,000	\$51,000,000	\$51,000,000	65%	35%	\$33,150,000	\$17,850,000	0.032648	\$582,767	\$1,082,281
5	\$51,000,000	\$51,000,000	\$51,000,000	50%	50%	\$25,500,000	\$25,500,000	0.032648	\$832,524	\$832,524
6	\$51,000,000	\$51,000,000	\$51,000,000	40%	60%	\$20,400,000	\$30,600,000	0.032648	\$999,029	\$666,019
7	\$51,000,000	\$51,000,000	\$51,000,000	30%	70%	\$15,300,000	\$35,700,000	0.032648	\$1,165,534	\$499,514
8	\$51,000,000	\$51,000,000	\$51,000,000	20%	80%	\$10,200,000	\$40,800,000	0.032648	\$1,332,038	\$333,010
9	\$51,000,000	\$51,000,000	\$51,000,000	10%	90%	\$5,100,000	\$45,900,000	0.032648	\$1,498,543	\$166,505
10	\$51,000,000	\$51,000,000	\$51,000,000	5%	95%	\$2,550,000	\$48,450,000	0.032648	\$1,581,796	\$83,252
11	\$51,000,000	\$51,000,000	\$51,000,000	0%	100%	\$0	\$51,000,000	0.032648	\$1,665,048	\$0

TOTAL TAX SAVED REAL PROPERTY (10 yrs on 10 yr deduction) \$8,241,988
TOTAL TAX PAID REAL PROPERTY (10 yrs) (10 yrs on 10 yr deduction) \$10,073,540

TOTAL TAX SAVED PERSONAL & REAL \$11,318,409
TOTAL TAX PAID PERSONAL & REAL \$12,579,927

NOTE: Above calculations assume a constant tax rate over the abatement period. Time value of money is not considered.

Real Property Abatements

Tax Abatement Review System

Do Good Foods, LLC/GH FTW II, LLC

INVESTMENT (30 points possible)

Total new investment in real property (new structures and/or rehabilitation)

Over \$1,000,000	10	10
\$500,000 to \$999,999	8	
\$100,000 to \$499,999	6	
Under \$100,000	4	

Investment per employee (both jobs created and retained)

\$35,000 or more	10	10
\$18,500 to \$34,999	8	
\$6,250 to \$18,499	6	
\$1,250 to \$6,249	4	
less than \$1,249	2	

Estimated local income taxes generated from jobs retained

\$80,000 or more	5	
\$30,000 to \$79,999	4	
\$10,000 to \$29,999	3	
\$5,000 to \$9,999	2	
less than \$5,000	1	

Estimated local income taxes generated from jobs created

(Double points for start-up)		
\$30,000 or more	5	10
\$10,000 to \$29,999	4	
\$5,000 to \$9,999	3	
\$3,000 to \$4,999	2	
less than \$3,000	1	

ECONOMIC BASE (20 points possible)

Location Quotient in designated Occupation Code

(use majority Occupation Code of all created and retained jobs)

Greater than 1.0	5	
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Estimated Percent of Business done outside

Allen County		
Greater than 75%	15	15
50% to 74%	10	
25% to 49%	5	

JOBS (20 points possible)

Total number of permanent jobs retained

Over 250	10	
100 to 249	8	
50 to 99	6	
25 to 49	4	
10 to 24	2	
1 to 9	1	

Total number of permanent jobs created (Double for start-up)

Over 100	10	20
50-99	8	
25-49	6	
10-24	4	
1 to 9	2	

WAGES (20 points possible)

Median salary of the jobs created and/or retained

Over \$47,999	20	20
\$43,000 to \$47,999	16	
\$38,000 to \$42,999	12	
\$33,000 to \$37,999	8	
\$28,000 to \$32,999	4	
under \$28,000	0	

BENEFITS (10 points possible)

Major Medical Plan	7	7
Pension, Tuition Reimbursement, Life Insurance, Dental Insurance,		
Disability Insurance,	3	3

SUSTAINABILITY

Construction uses green building techniques (ie LEED Certification)	5	5
Construction uses techniques to minimize impact on Combined Sewer Overflows (CSOs)	5	5

Total	105
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Length of Abatement

20 to 39 points - 3 year abatement
 40 to 59 points - 5 year abatement
 60 to 69 points - 7 year abatement
 70 to 100 points - 10 year abatement

* If average annual salary of the full-time jobs created by listed occupation is 10% or greater than the current average salary for Allen County and is eligible for a 7 or 10 year abatement, then the applicant is eligible for an alternate deduction schedule.

Real Property Deduction Schedules	Alternative Deduction Real Property Schedules
10 year	10 Year
Year 1: 100%	Year 1: 100%
Year 2: 95%	Year 2: 100%
Year 3: 80%	Year 3: 100%
Year 4: 65%	Year 4: 100%
Year 5: 50%	Year 5: 100%
Year 6: 40%	Year 6: 90%
Year 7: 30%	Year 7: 80%
Year 8: 20%	Year 8: 65%
Year 9: 10%	Year 9: 50%
Year 10: 5%	Year 10: 40%
Year 11: 0%	
7 year	7 Year
Year 1: 100%	Year 1: 100%
Year 2: 85%	Year 2: 100%
Year 3: 71%	Year 3: 100%
Year 4: 57%	Year 4: 100%
Year 5: 43%	Year 5: 100%
Year 6: 29%	Year 6: 71%
Year 7: 14%	Year 7: 43%
Year 8: 0%	
5 year	
Year 1: 100%	
Year 2: 80%	
Year 3: 60%	
Year 4: 40%	
Year 5: 20%	
Year 6: 0%	
3 year	
Year 1: 100%	
Year 2: 66%	
Year 3: 33%	
Year 4: 0%	

Personal Property Abatements

Tax Abatement Review System

Do Good Foods, LLC/GH FTW II, LLC

	Points Possible	Points Awarded
INVESTMENT (30 points possible)		
Total new Investment in equipment		
Over \$5,000,000	10	10
\$1,000,000 to \$4,999,999	8	
\$500,000 to \$999,999	6	
\$0 to \$499,999	4	
Investment per employee (both jobs created and retained)		
\$35,000 or more	10	10
\$18,500 to \$34,999	8	
\$6,250 to \$18,499	6	
\$1,250 to \$6,249	4	
less than \$1,249	2	
Estimated local income taxes generated from jobs retained		
\$80,000 or more	5	
\$30,000 to \$79,999	4	
\$10,000 to \$29,999	3	
\$5,000 to \$9,999	2	
less than \$5,000	1	
Estimated local income taxes generated from jobs created (Double points for start-up)		
\$30,000 or more	5	10
\$10,000 to \$29,999	4	
\$5,000 to \$9,999	3	
\$3,000 to \$4,999	2	
less than \$3,000	1	
ECONOMIC BASE (20 points possible)		
Location Quotient in designated Occupation Code (use majority Occupation Code of all created and retained jobs)		
Greater than 1.0	5	
Estimated Percent of Business done outside Allen County		
Greater than 75%	15	15
50% to 74%	10	
25% to 49%	5	
JOBS (20 points possible)		
Total number of permanent jobs retained		
Over 250	10	
100 to 249	8	
50 to 99	6	
25 to 49	4	
10 to 24	2	
1 to 9	1	
Total number of permanent jobs created (Double for start-up)		
Over 100	10	20
50-99	8	
25-49	6	
10-24	4	
1 to 9	2	
WAGES (20 points possible)		
Median salary of the jobs created and/or retained		
Over \$47,999	20	20
\$43,000 to \$47,999	16	
\$38,000 to \$42,999	12	
\$33,000 to 37,999	8	
\$28,000 to \$32,999	4	
under \$28,000	0	

BENEFITS (10 points possible)

Major Medical Plan	7	7
Pension, Tuition Reimbursement, Life Insurance, Dental Insurance, Disability Insurance,	3	3

SUSTAINABILITY

Construction uses green building techniques (ie LEED Certification)	5
Construction uses techniques to minimize impact on Combined Sewer Overflows (CSOs)	5

Total	95
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Length of Abatement

20 to 39 points - 3 year abatement
40 to 59 points - 5 year abatement
60 to 69 points - 7 year abatement
70 to 100 points - 10 year abatement

* If average annual salary of the full-time jobs created by listed occupation is 10% or greater than the current average salary for Allen County and is eligible for a 7 or 10 year abatement, then the applicant is eligible for an alternate deduction schedule.

Personal Property Deduction Schedules	Alternative Deduction Personal Property Schedules
10 year	10 Year
Year 1: 100%	Year 1: 100%
Year 2: 90%	Year 2: 100%
Year 3: 80%	Year 3: 100%
Year 4: 70%	Year 4: 100%
Year 5: 60%	Year 5: 100%
Year 6: 50%	Year 6: 90%
Year 7: 40%	Year 7: 80%
Year 8: 30%	Year 8: 65%
Year 9: 20%	Year 9: 50%
Year 10: 10%	Year 10: 40%
Year 11: 0%	
7 year	7 Year
Year 1: 100%	Year 1: 100%
Year 2: 85%	Year 2: 100%
Year 3: 71%	Year 3: 100%
Year 4: 57%	Year 4: 100%
Year 5: 43%	Year 5: 100%
Year 6: 29%	Year 6: 71%
Year 7: 14%	Year 7: 43%
Year 8: 0%	
5 year	
Year 1: 100%	
Year 2: 80%	
Year 3: 60%	
Year 4: 40%	
Year 5: 20%	
Year 6: 0%	
3 year	
Year 1: 100%	
Year 2: 66%	
Year 3: 33%	
Year 4: 0%	



CITY OF FT. WAYNE

12/2019

APR 28 2022
CBA

COMMUNITY DEVELOPMENT

**ECONOMIC REVITALIZATION AREA APPLICATION
CITY OF FORT WAYNE, INDIANA**

APPLICATION IS FOR: (Check appropriate box(es))

☒ Real Estate Improvements☒ Personal Property Improvements☐ Vacant Commercial or Industrial Building

Total cost of real estate improvements:

\$51,000,000

Total cost of manufacturing equipment improvements:

\$43,000,000

Total cost of research and development equipment improvements:

n/a

Total cost of logistical distribution equipment improvements:

n/a

Total cost of information technology equipment improvements:

\$2,000,000

TOTAL OF ABOVE IMPROVEMENTS:

\$96,000,000

GENERAL INFORMATIONReal property taxpayer's name: GH FTW II, LLCPersonal property taxpayer's name: Do Good Foods Fort Wayne LLCTelephone number: 908-532-4170 (Melissa)Address listed on tax bill: 5000 AIRPORT EXPY (BLK OF) FORT WAYNE, IN 46809Name of company to be designated, if applicable: Do Good Foods Fort Wayne LLCYear company was established: 2022Address of property to be designated: 8645 Aviation Dr, Fort Wayne, IN 46809Real estate property identification number: 02-12-32-300-007.003-074Contact person name: Melissa SungelaContact person telephone number: 908-532-4170 Contact email: melissa.sungela@dogoodfoods.comContact person address: 1545 US Highway 206, Suite 100, Bedminster, NJ, 07921

List company officer and/or principal operating personnel

NAME	TITLE	ADDRESS	PHONE NUMBER
Matthew Kamine	Co-CEO	1545 US Highway 206, Suite 100, Bedminster, NJ, 07921	
Justin Kamine	Co-CEO	1545 US Highway 206, Suite 100, Bedminster, NJ, 07921	
Hal Kamine	Executive Chairman	1545 US Highway 206, Suite 100, Bedminster, NJ, 07921	
David Buffa	General Counsel	1545 US Highway 206, Suite 100, Bedminster, NJ, 07921	
Zahir Ibrahim	Chief Financial Officer	1545 US Highway 206, Suite 100, Bedminster, NJ, 07921	908-249-0393

List all persons or firms having ownership interest in the applicant business and the percentage each holds:

NAME	PERCENTAGE
Do Good Foods Facility Management LLC	100%

- ☐ Yes ☒ No Are any elected officials shareholders or holders of any debt obligation of the applicant or operating business? If yes, who? (name/title) _____
- ☒ Yes ☐ No Is the property for which you are requesting ERA designation totally within the corporate limits of the City of Fort Wayne?
- ☐ Yes ☒ No Do you plan to request state or local assistance to finance public improvements?
- ☐ Yes ☒ No Is the property for which you are requesting ERA designation located in an Economic Development Target Area (EDTA)? (see attached map for current areas)
- ☐ Yes ☒ No Does the company's business include a retail component? If yes, answer the following questions:
 What percentage of floor space will be utilized for retail activities? _____
 What percentage of sales is made to the ultimate customer? _____
 What percentage of sales will be from service calls? _____

What is the percentage of clients/customers served that are located outside of Allen County? 100%

What is the company's primary North American Industrial Classification Code (NAICs)? 311119

Describe the nature of the company's business, product, and/or service: Production of animal feed from surplus food after any food bank donations.

Additional details can be provided upon request.

Dollar amount of annual sales for the last three years:

Year	Annual Sales
2019	\$0
2020	\$0
2021	\$0

List the company's three largest customers, their locations and amount of annual gross sales:

Customer Name	City/State	Annual Gross Sales
Do Good Chicken LLC	TBD	TBD

List the company's three largest material suppliers, their locations and amount of annual purchases:

Supplier Name	City/State	Annual Gross Purchases
N/A - New Operation		

List the company's top three competitors:

Competitor Name	City/State
TBD	

Describe the product or service to be produced or offered at the project site: Production of animal feed from surplus food after any food bank donations.

In order to be considered an Economic Revitalization Area (ERA), the area must be within the corporate limits of the City of Fort Wayne and must have become undesirable for, or impossible of, normal development and occupancy because of a lack of development, cessation of growth, deterioration of improvements or character of occupancy, age, obsolescence, substandard buildings, or other factors which have impaired values or prevent a normal development of property or use of property. It also includes any area where a facility or group of facilities that are technologically, economically, or energy obsolete is located and where the obsolescence may lead to a decline in employment and tax revenues.

How does the property for which you are requesting designation meet the above definition of an ERA?

The property to be designated has previously been designated for a speculative building project, the purpose of which is to encourage development and investment.

REAL PROPERTY INFORMATION

Complete this section of the application if you are requesting a deduction from assessed value for real property improvements.

Describe any structure(s) that is/are currently on the property: 150,000 square foot shell building with the capacity for expanding to 250,000 square feet.

Describe the condition of the structure(s) listed above: New

Describe the improvements to be made to the property to be designated for tax phase-in purposes: Completion of the shell building to the specifications/needs of the tenant.

Projected construction start (month/year): June 2022

Projected construction completion (month/year): December 2024

☒ Yes ☐ No Will construction result in Leadership in Energy and Environmental Design (LEED) certification by the U.S. Green Building Council?

☒ Yes ☐ No Will construction use techniques to minimize impact on combined sewer overflows? (i.e. rain gardens, bio swales, etc.)

This project will adhere to all applicable federal, state, and municipal statutes, regulations, ordinances and codes, including but not limited to all Indiana and Allen County Building Codes and the Allen County Zoning Ordinance.

Adherence to all applicable federal, state, and municipal statutes, regulations, ordinances and codes will be maintained throughout all design, permitting, contractor licensure, and construction phases of the Property owner's project. Said adherence shall be attested to on the initial tax phase-in application and each annual Compliance with Statement of Benefits Form.

PERSONAL PROPERTY INFORMATION

Complete this section of the application if you are requesting a deduction from assessed value of new manufacturing, research and development, logistical distribution or information technology equipment.

List below the equipment for which you are seeking an economic revitalization area designation.

Manufacturing equipment must be used in the direct production, manufacture, fabrication, assembly, extraction, mining, processing, refining, or finishing of other tangible personal property at the site to be designated. Research and development equipment consists of laboratory equipment, research and development equipment, computers and computer software, telecommunications equipment or testing equipment used in research and development activities devoted directly and exclusively to experimental or laboratory research and development for new products, new uses of existing products, or improving or testing existing products at the site to be designated. Logistical distribution equipment consists of racking equipment, scanning or coding equipment, separators, conveyors, fork lifts or lifting equipment, transitional moving equipment, packaging equipment, sorting and picking equipment, software for technology used in logistical distribution, is used for the storage or distribution of goods, services, or information. Information technology equipment consists of equipment, including software used in the fields of information processing, office automation, telecommunication facilities and networks, informatics, network administration, software development and fiber optics: (use additional sheets, if necessary)

Manufacturing equipment for the processing and production of animal feed from surplus food after any food bank donations. Information technology equipment to support the processing and production of animal feed from surplus food after any food bank donations.

☐ Yes ☒ No Has the above equipment for which you are seeking a designation, ever before been used for any purpose in Indiana? If yes, was the equipment acquired at an arms length transaction from an entity not affiliated with the applicant? ☐ Yes ☐ No

☐ Yes ☒ No Will the equipment be leased?

Date first piece of equipment will be purchased (month/year): January 2023

Date last piece of equipment will be installed (month/year): December 2024

Please provide the depreciation schedule term for equipment under consideration for personal property tax phase-in:
The equipment will likely have a useful life for federal income tax purposes of 5 to 8 years.

ELIGIBLE VACANT BUILDING INFORMATION

Complete this section of the application if you are requesting a deduction from the current assessed value of a vacant building

☐ Yes ☒ No Has the building for which you are seeking designation for tax phase-in been unoccupied for at least one year? Please provide evidence of occupation. (i.e. certificate of occupancy, paid utility receipts, executed lease agreements)

What year was the structure built? _____

Describe any structure(s) that is/are currently on the property: _____

Describe the condition of the structure(s) listed above: _____

Projected occupancy date (month/year): _____

Describe the efforts of the owner or previous owner in regards to selling, leasing or renting the eligible vacant building during the period the eligible vacant building was unoccupied including how much the building was offered for sale, lease, or rent by the owner or a previous owner during the period the eligible vacant building was unoccupied.

This project will adhere to all applicable federal, state, and municipal statutes, regulations, ordinances and codes, including but not limited to all Indiana and Allen County Building Codes and the Allen County Zoning Ordinance.

Adherence to all applicable federal, state, and municipal statutes, regulations, ordinances and codes will be maintained throughout all design, permitting, contractor licensure, and construction phases of the Property owner's project. Said adherence shall be attested to on the initial tax phase-in application and each annual Compliance with Statement of Benefits Form.

PUBLIC BENEFIT INFORMATION

EMPLOYMENT INFORMATION FOR FACILITY TO BE DESIGNATED

ESTIMATE OF EMPLOYEES AND PAYROLL FOR FORT WAYNE FACILITY REQUESTING ECONOMIC REVITALIZATION AREA DESIGNATION

Please be specific on job descriptions. When listing the occupation codes, please avoid using the "Major Occupational Groupings" (i.e. 11-000, 13-000, 15-000, etc.) which are more general in nature. Instead, use specific occupation codes (i.e. 11-1021, 13-1081, 15-2041 etc) for each created and retained job. To fill out information on occupation and occupation code, use data available through Occupation Employment Statistics for Fort Wayne http://www.bls.gov/oes/current/oes_23060.htm

Any information concerning the cost of the property and specific salaries paid to individual employees is confidential per Indiana Code (I.C. 6-1.1-12.1-5.1)

Current Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll
None			

Retained Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll
None			

Additional Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll
Plant Management	11-3051	13	\$1,183,000
Engineering	17-2199	9	\$876,600
Operators/Technicians	51-3099	78	\$3,972,400

PUBLIC BENEFIT INFORMATION

Current Part-Time or Temporary Jobs

Occupation	Occupation Code	Number of Jobs	Total Payroll
None			

Retained Part-Time or Temporary Jobs

Occupation	Occupation Code	Number of Jobs	Total Payroll
None			

Additional Part-Time or Temporary Jobs

Occupation	Occupation Code	Number of Jobs	Total Payroll
None			

Check the boxes below if the existing jobs and the jobs to be created will provide the listed benefits:

- | | | |
|--|--|--|
| ☐ Pension Plan | ☒ Major Medical Plan | ☒ Disability Insurance |
| ☐ Tuition Reimbursement | ☒ Life Insurance | ☒ Dental Insurance |

List any benefits not mentioned above: _____

When will you reach the levels of employment shown above? (month/year): December 2024

REQUIRED ATTACHMENTS

The following must be attached to the application.

1. **Statement of Benefits Form(s) (first page/front side completed)**
2. **Full legal description of property and a plat map identifying the property boundaries. (Property tax bill legal descriptions are not sufficient.) Should be marked as Exhibit A.**
3. **Check for non-refundable application fee made payable to the City of Fort Wayne.**

ERA filing fee (either real or personal property improvements)	.1% of total project cost not to exceed \$1,000
ERA filing fee (both real and personal property improvements)	.1% of total project cost not to exceed \$1,500
ERA filing fee (vacant commercial or industrial building)	\$500
ERA filing fee in an EDTA	\$200
Amendment to extend designation period	\$300
Waiver of non-compliance with ERA filing	\$1,000 + ERA filing fee
4. **Owner's Certificate (if applicant is not the owner of property to be designated)
Should be marked as Exhibit B if applicable.**

CERTIFICATION

I, as the legal taxpayer and/or owner, hereby certify that all information and representations made on this application and its attached exhibits are true and complete and that no Improvement Location Permit or Structural Permit have been filed for construction of improvements, the occupation of the vacant building has not taken place and no manufacturing, research and development, logistical distribution or information technology equipment which is a part of this application been purchased and installed as of the date of filing of this application. I also certify that the taxpayer is not delinquent on any and all property tax due to taxing jurisdictions within Allen County, Indiana. I understand that any incorrect information on this application may result in a rescission of any tax phase-ins which I may receive.

I understand that I must file a correctly completed Compliance with Statement of Benefits Form (CF-1/Real Property for real property improvements, CF-1/PP for personal property improvements, and CF-1/VBD for vacant building deduction) and the Public Benefit Annual Update with the City of Fort Wayne Community Development Division in each year in which I receive a deduction. Further the CF-1/PP form must be filed with the county assessor and the CF-1/Real Property and CF-1/VBD must be filed with the county auditor. Failure to file the CF-1 form with these agencies may result in a rescission of any tax phase-in occurring as a result of this application.

Matthew Kamine

Signature of Taxpayer/Owner

Matthew Kamine - Co-CEO

Printed Name and Title of Applicant

4/28/2022

Date

Return completed application to Community Development staff at 200 E. Berry Street Suite 320 Fort Wayne, IN 46802

EXHIBIT A

LEGAL DESCRIPTION OF PROPERTY

Part of the Southwest Quarter of Section 32, Township 30 North, Range 12 East, Allen County, Indiana, more particularly described as follows:

COMMENCING at the Southwest corner of the Southwest Quarter of said Section 32, Township 30 North, Range 12 East; thence North 89 degrees 52 minutes 25 seconds East, along the South line of said Southwest Quarter and within the right-of-way of Airport Expressway, a distance of 2550.79 feet; thence North 00 degrees 09 minutes 11 seconds West, a distance of 60.00 feet to the Northerly right-of-way line of Airport Expressway and the Southeast corner of a 20.317 acre tract of land conveyed to Tuthill Corporation by deed recorded in Document Number 202069050; thence North 00 degrees 09 minutes 11 seconds West, along the Easterly line of said 20.317 acre tract, a distance of 871.00 feet to the Northeast corner thereof; thence South 89 degrees 52 minutes 25 seconds West, along the Northerly line of said 20.317 acre tract, a distance of 228.40 feet to the Southwest corner of a certain 6.00 acre tract of land, this being the Point of Beginning; thence North 00 degrees 09 minutes 11 seconds West, along the Westerly line of said 6.00 acre tract of land, a distance of 1143.10 feet to the Southerly line of a 100 foot wide AEP easement recorded in Document Number 2017014328 in the Office of the Recorder of Allen County, Indiana; thence South 89 degrees 16 minutes 10 seconds West, along the Southerly line of said easement, a distance of 774.66 feet; thence South 88 degrees 35 minutes 48 seconds West, continuing along said Southerly line, a distance of 76.99 feet to the Northeast corner of a 7.56 acre tract of land conveyed to Old Dominion Freight Line, Inc. by deed recorded in Document No. 2018021449 in the Office of the Recorder of Allen County, Indiana; thence South 00 degrees 09 minutes 11 seconds East, a distance of 238.25 feet to the Northwest corner of Aviation Drive per Document No. 2013014050; thence North 89 degrees 50 minutes 49 seconds East, along the Northerly line of said Aviation Drive, a distance of 60.00 feet to the Northeast corner thereof; thence South 00 degrees 09 minutes 11 seconds East, along the Easterly line of said Aviation Drive, a distance of 894.99 feet to the Northwest corner of the aforesaid 20.317 acre tract of land; thence North 89 degrees 52 minutes 25 seconds East, along the Northerly line of said 20.317 acre tract, a distance of 791.60 feet to the Point of Beginning, containing 21.03 acres of land, subject to and/or together with all easements of record.

EXHIBIT B
OWNER'S CERTIFICATION

CITY OF FT. WAYNE
APR 28 2022
CP
COMMUNITY DEVELOPMENT

Owner's Certification

GH FTW II, LLC, the owner of the building at 8645 Aviation Drive, Fort Wayne, Indiana 46809, may lease the building to Do Good Foods Fort Wayne LLC ("Do Good Foods") for a potential new operation. Do Good Foods will be applying for a real and personal property tax abatement via the Economic Revitalization Act ("ERA") program should the project proceed at this location. GH FTW II, LLC does not object to Do Good Foods applying for a real or personal property tax abatement via the ERA program (provided GH FTW II, LLC must approve in writing any such real property application that will change its rights or expand its obligations with respect to the property). Do Good Foods potential project is contingent upon receiving a real and personal property tax abatement from the City of Fort Wayne via the ERA program, as well as other incentives offered by the State of Indiana and other parties.

Owner: GH FTW II, LLC

Representative Name (Print): Ryan C. Rans Manager

Signature: DocuSigned by:
Ryan C. Rans
7529A3DF4910410...

Date: 3/23/2022



STATEMENT OF BENEFITS REAL ESTATE IMPROVEMENTS

State Form 51767 (R7 / 1-21)

Prescribed by the Department of Local Government Finance

CITY OF FT. WAYNE

APR 28 2022

COMMUNITY DEVELOPMENT

20__ PAY 20__

FORM SB-1 / Real Property

PRIVACY NOTICE

Any information concerning the cost of the property and specific salaries paid to individual employees by the property owner is confidential per IC 6-1.1-12.1-5.1.

This statement is being completed for real property that qualifies under the following Indiana Code (check one box):

- ☐ Redevelopment or rehabilitation of real estate improvements (IC 6-1.1-12.1-4)
☐ Residentially distressed area (IC 6-1.1-12.1-4.1)

INSTRUCTIONS:

- This statement must be submitted to the body designating the Economic Revitalization Area prior to the public hearing if the designating body requires information from the applicant in making its decision about whether to designate an Economic Revitalization Area. Otherwise, this statement must be submitted to the designating body BEFORE the redevelopment or rehabilitation of real property for which the person wishes to claim a deduction.
- The statement of benefits form must be submitted to the designating body and the area designated an economic revitalization area before the initiation of the redevelopment or rehabilitation for which the person desires to claim a deduction.
- To obtain a deduction, a Form 322/RE must be filed with the county auditor before May 10 in the year in which the addition to assessed valuation is made or not later than thirty (30) days after the assessment notice is mailed to the property owner if it was mailed after April 10. A property owner who failed to file a deduction application within the prescribed deadline may file an application between January 1 and May 10 of a subsequent year.
- A property owner who files for the deduction must provide the county auditor and designating body with a Form CF-1/Real Property. The Form CF-1/Real Property should be attached to the Form 322/RE when the deduction is first claimed and then updated annually for each year the deduction is applicable. IC 6-1.1-12.1-5.1(b)
- For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. For a Form SB-1/Real Property that is approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. IC 6-1.1-12.1-17

SECTION 1

TAXPAYER INFORMATION

Name of taxpayer

GH FTW II, LLC

Address of taxpayer (number and street, city, state, and ZIP code)

127 W. Wayne Street, Suite 400, Fort Wayne, IN 46802

Name of contact person

David Arnold

Telephone number

(260) 755-7885

E-mail address

darnold@greatlakescapital.com

SECTION 2

LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Name of designating body

Fort Wayne Common Council

Resolution number

Location of property

8645 Aviation Dr, Fort Wayne, IN 46809

County

Allen

DLGF taxing district number

02-074

Description of real property improvements, redevelopment, or rehabilitation (use additional sheets if necessary)

Completion of the shell building to the specifications/needs of the tenant.

Estimated start date (month, day, year)

June 1, 2022

Estimated completion date (month, day, year)

December 31, 2024

SECTION 3

ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT

Current Number	Salaries	Number Retained	Salaries	Number Additional	Salaries
0.00	\$0.00	0.00	\$0.00	100.00	\$6,032,000.00

SECTION 4

ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT

	REAL ESTATE IMPROVEMENTS	
	COST	ASSESSED VALUE
Current values	0.00	
Plus estimated values of proposed project	51,000,000.00	
Less values of any property being replaced	0.00	
Net estimated values upon completion of project	51,000,000.00	

SECTION 5

WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER

Estimated solid waste converted (pounds) _____

Estimated hazardous waste converted (pounds) 0.00

Other benefits

Please note, the proposed new employees included in this application would be created by Do Good Foods Fort Wayne, LLC.

SECTION 6

TAXPAYER CERTIFICATION

I hereby certify that the representations in this statement are true.

Signature of authorized representative

David J. Arnold

Date signed (month, day, year)

April 28, 2022

Printed name of authorized representative

David J. Arnold

Title

Managing Director

FOR USE OF THE DESIGNATING BODY

We find that the applicant meets the general standards in the resolution adopted or to be adopted by this body. Said resolution, passed or to be passed under IC 6-1.1-12.1, provides for the following limitations:

A. The designated area has been limited to a period of time not to exceed _____ calendar years* (see below). The date this designation expires is December 31, 2026. NOTE: This question addresses whether the resolution contains an expiration date for the designated area.

B. The type of deduction that is allowed in the designated area is limited to:
 1. Redevelopment or rehabilitation of real estate improvements ☒ Yes ☐ No
 2. Residentially distressed areas ☐ Yes ☒ No

C. The amount of the deduction applicable is limited to \$ unlimited.

D. Other limitations or conditions (specify) N/A

E. Number of years allowed: ☐ Year 1 ☐ Year 2 ☐ Year 3 ☐ Year 4 ☐ Year 5 (* see below)
☐ Year 6 ☐ Year 7 ☐ Year 8 ☐ Year 9 ☒ Year 10

F. For a statement of benefits approved after June 30, 2013, did this designating body adopt an abatement schedule per IC 6-1.1-12.1-17?
☒ Yes ☐ No

If yes, attach a copy of the abatement schedule to this form.

If no, the designating body is required to establish an abatement schedule before the deduction can be determined.

We have also reviewed the information contained in the statement of benefits and find that the estimates and expectations are reasonable and have determined that the totality of benefits is sufficient to justify the deduction described above.

Approved (signature and title of authorized member of designating body)	Telephone number ()	Date signed (month, day, year)
Printed name of authorized member of designating body	Name of designating body	
Attested by (signature and title of attester)	Printed name of attester	

* If the designating body limits the time period during which an area is an economic revitalization area, that limitation does not limit the length of time a taxpayer is entitled to receive a deduction to a number of years that is less than the number of years designated under IC 6-1.1-12.1-17.

A. For residentially distressed areas where the Form SB-1/Real Property was approved prior to July 1, 2013, the deductions established in IC 6-1.1-12.1-4.1 remain in effect. The deduction period may not exceed five (5) years. For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. Except as provided in IC 6-1.1-12.1-18, the deduction period may not exceed ten (10) years. (See IC 6-1.1-12.1-17 below.)

B. For the redevelopment or rehabilitation of real property where the Form SB-1/Real Property was approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. (See IC 6-1.1-12.1-17 below.)

IC 6-1.1-12.1-17

Abatement schedules

Sec. 17. (a) A designating body may provide to a business that is established in or relocated to a revitalization area and that receives a deduction under section 4 or 4.5 of this chapter an abatement schedule based on the following factors:

- (1) The total amount of the taxpayer's investment in real and personal property.
- (2) The number of new full-time equivalent jobs created.
- (3) The average wage of the new employees compared to the state minimum wage.
- (4) The infrastructure requirements for the taxpayer's investment.

(b) This subsection applies to a statement of benefits approved after June 30, 2013. A designating body shall establish an abatement schedule for each deduction allowed under this chapter. An abatement schedule must specify the percentage amount of the deduction for each year of the deduction. Except as provided in IC 6-1.1-12.1-18, an abatement schedule may not exceed ten (10) years.

(c) An abatement schedule approved for a particular taxpayer before July 1, 2013, remains in effect until the abatement schedule expires under the terms of the resolution approving the taxpayer's statement of benefits.

**STATEMENT OF BENEFITS
PERSONAL PROPERTY**

State Form 51764 (R5 / 1-21)

Prescribed by the Department of Local Government Finance

CITY OF FT. WAYNE

APR 28 2022
C8

COMMUNITY DEVELOPMENT

FORM SB-1 / PP

PRIVACY NOTICE

Any information concerning the cost of the property and specific salaries paid to individual employees by the property owner is confidential per IC 6-1.1-12.1-5.1.

INSTRUCTIONS:

1. This statement must be submitted to the body designating the Economic Revitalization Area prior to the public hearing if the designating body requires information from the applicant in making its decision about whether to designate an Economic Revitalization Area. Otherwise this statement must be submitted to the designating body **BEFORE** a person installs the new manufacturing equipment and/or research and development equipment, and/or logistical distribution equipment and/or information technology equipment for which the person wishes to claim a deduction.
2. The statement of benefits form must be submitted to the designating body and the area designated an economic revitalization area before the installation of qualifying abatable equipment for which the person desires to claim a deduction.
3. To obtain a deduction, a person must file a certified deduction schedule with the person's personal property return on a certified deduction schedule (Form 103-ERA) with the township assessor of the township where the property is situated or with the county assessor if there is no township assessor for the township. The 103-ERA must be filed between January 1 and May 15 of the assessment year in which new manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment is installed and fully functional, unless a filing extension has been obtained. A person who obtains a filing extension must file the form between January 1 and the extended due date of that year.
4. Property owners whose Statement of Benefits was approved, must submit Form CF-1/PP annually to show compliance with the Statement of Benefits. (IC 6-1.1-12.1-5.6)
5. For a Form SB-1/PP that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. For a Form SB-1/PP that is approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. (IC 6-1.1-12.1-17)

SECTION 1		TAXPAYER INFORMATION						
Name of taxpayer Do Good Foods Fort Wayne LLC		Name of contact person Melissa Sungela						
Address of taxpayer (number and street, city, state, and ZIP code) 1545 US Highway 206, Suite 100, Bedminster, NJ, 07921			Telephone number (908) 532-4170					
SECTION 2		LOCATION AND DESCRIPTION OF PROPOSED PROJECT						
Name of designating body Fort Wayne Common Council			Resolution number (s)					
Location of property 8645 Aviation Dr, Fort Wayne, IN 46809		County Allen		DLGF taxing district number 02-074				
Description of manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment. (Use additional sheets if necessary.) Manufacturing equipment for the processing and production of animal feed from surplus food after any food bank donations. Information technology equipment to support the processing and production of animal feed from surplus food after any food bank donations.		ESTIMATED						
		START DATE		COMPLETION DATE				
		Manufacturing Equipment		01/01/2023	12/31/2024			
		R & D Equipment						
		Logist Dist Equipment						
		IT Equipment		01/01/2023	12/31/2024			
SECTION 3		ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT						
Current Number 0	SALARIES 0	Number Retained 0	SALARIES 0	Number Additional 100	SALARIES \$6,032,000			
SECTION 4		ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT						
NOTE: Pursuant to IC 6-1.1-12.1-5.1 (d) (2) the COST of the property is confidential.	MANUFACTURING EQUIPMENT		R & D EQUIPMENT		LOGIST DIST EQUIPMENT		IT EQUIPMENT	
	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE
Current values	0						0	
Plus estimated values of proposed project	43,000,000						2,000,000	
Less values of any property being replaced	0						0	
Net estimated values upon completion of project	43,000,000						2,000,000	
SECTION 5		WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER						
Estimated solid waste converted (pounds) _____			Estimated hazardous waste converted (pounds) n/a					
Other benefits:								
SECTION 6		TAXPAYER CERTIFICATION						
I hereby certify that the representations in this statement are true.								
Signature of authorized representative Matthew Kamine				Date signed (month, day, year) 4/28/2022				
Printed name of authorized representative Matthew Kamine				Title Co-CEO				

FOR USE OF THE DESIGNATING BODY

We have reviewed our prior actions relating to the designation of this economic revitalization area and find that the applicant meets the general standards adopted in the resolution previously approved by this body. Said resolution, passed under IC 6-1.1-12.1-2.5, provides for the following limitations as authorized under IC 6-1.1-12.1-2.

A. The designated area has been limited to a period of time not to exceed _____ calendar years * (see below). The date this designation expires is December 31, 2026. NOTE: This question addresses whether the resolution contains an expiration date for the designated area.

B. The type of deduction that is allowed in the designated area is limited to:

1. Installation of new manufacturing equipment;
2. Installation of new research and development equipment;
3. Installation of new logistical distribution equipment.
4. Installation of new information technology equipment;

☒ Yes ☐ No
☐ Yes ☒ No
☐ Yes ☒ No
☒ Yes ☐ No

☐ Enhanced Abatement per IC 6-1.1-12.1-18
 Check box if an enhanced abatement was approved for one or more of these types.

C. The amount of deduction applicable to new manufacturing equipment is limited to \$ unlimited cost with an assessed value of \$ unlimited. (One or both lines may be filled out to establish a limit, if desired.)

D. The amount of deduction applicable to new research and development equipment is limited to \$ N/A cost with an assessed value of \$ N/A. (One or both lines may be filled out to establish a limit, if desired.)

E. The amount of deduction applicable to new logistical distribution equipment is limited to \$ N/A cost with an assessed value of \$ N/A. (One or both lines may be filled out to establish a limit, if desired.)

F. The amount of deduction applicable to new information technology equipment is limited to \$ unlimited cost with an assessed value of \$ unlimited. (One or both lines may be filled out to establish a limit, if desired.)

G. Other limitations or conditions (specify) N/A

H. The deduction for new manufacturing equipment and/or new research and development equipment and/or new logistical distribution equipment and/or new information technology equipment installed and first claimed eligible for deduction is allowed for:

- ☐ Year 1 ☐ Year 2 ☐ Year 3 ☐ Year 4 ☐ Year 5
☐ Year 6 ☐ Year 7 ☐ Year 8 ☐ Year 9 ☒ Year 10

☐ Enhanced Abatement per IC 6-1.1-12.1-18
 Number of years approved: _____
 (Enter one to twenty (1-20) years; may not exceed twenty (20) years.)

I. For a Statement of Benefits approved after June 30, 2013, did this designating body adopt an abatement schedule per IC 6-1.1-12.1-17? ☒ Yes ☐ No
 If yes, attach a copy of the abatement schedule to this form.
 If no, the designating body is required to establish an abatement schedule before the deduction can be determined.

Also we have reviewed the information contained in the statement of benefits and find that the estimates and expectations are reasonable and have determined that the totality of benefits is sufficient to justify the deduction described above.

Approved by: (signature and title of authorized member of designating body)	Telephone number ()	Date signed (month, day, year)
Printed name of authorized member of designating body	Name of designating body	
Attested by: (signature and title of attester)	Printed name of attester	

* If the designating body limits the time period during which an area is an economic revitalization area, that limitation does not limit the length of time a taxpayer is entitled to receive a deduction to a number of years that is less than the number of years designated under IC 6-1.1-12.1-17.

IC 6-1.1-12.1-17

Abatement schedules

Sec. 17. (a) A designating body may provide to a business that is established in or relocated to a revitalization area and that receives a deduction under section 4 or 4.5 of this chapter an abatement schedule based on the following factors:

- (1) The total amount of the taxpayer's investment in real and personal property.
- (2) The number of new full-time equivalent jobs created.
- (3) The average wage of the new employees compared to the state minimum wage.
- (4) The infrastructure requirements for the taxpayer's investment.

(b) This subsection applies to a statement of benefits approved after June 30, 2013. A designating body shall establish an abatement schedule for each deduction allowed under this chapter. An abatement schedule must specify the percentage amount of the deduction for each year of the deduction. Except as provided in IC 6-1.1-12.1-18, an abatement schedule may not exceed ten (10) years.

(c) An abatement schedule approved for a particular taxpayer before July 1, 2013, remains in effect until the abatement schedule expires under the terms of the resolution approving the taxpayer's statement of benefits.

A CONFIRMING RESOLUTION designating an "Economic Revitalization Area" under I.C. 6-1.1-12.1 for property commonly known as 8645, Fort Wayne, Indiana 46809 (Do Good Foods Fort Wayne, LLC/GH FTW II, LLC)

WHEREAS, Common Council has previously designated and declared by Declaratory Resolution the following described property as an "Economic Revitalization Area" under Sections 153.13-153.24 of the Municipal Code of the City of Fort Wayne, Indiana, and I.C. 6-1.1-12.1, to wit:

Attached hereto as "Exhibit A" as if a part herein; and

WHEREAS, said project will create 100 full-time permanent jobs with a total additional annual payroll of \$6,032,000 and an average annual salary of \$60,320.

WHEREAS, the total estimated project cost is \$96,000,000; and

WHEREAS, a recommendation has been received from the Committee on Finance concerning said Resolution; and

WHEREAS, notice of the adoption and substance of said Resolution has been published in accordance with I.C. 6-1.1-12.1-2.5 and I.C. 5-3-1 and a public hearing has been conducted on said Resolution.

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF FORT WAYNE, INDIANA:

SECTION 1. That, the Resolution previously designating the above described property as an "Economic Revitalization Area" is confirmed in all respects.

SECTION 2. That, the hereinabove described property is hereby declared an "Economic Revitalization Area" pursuant to I.C. 6-1.1-12.1, said designation to begin on the effective date of this Resolution and shall terminate on December 31, 2026, unless otherwise automatically extended in five year increments per I.C. 6-1.1-12.1-9.

SECTION 3. That, said designation of the hereinabove described property as an "Economic Revitalization Area" shall apply to both a deduction of the assessed value of real estate improvements made between June 1, 2022 and December 31, 2024 and personal property for new manufacturing and information technology equipment improvements to be made between January 1, 2023 and December 31, 2024. Should any delays occur, an updated timeframe will be communicated to the Allen County Assessor and Allen County Auditor by Community Development staff in writing.

SECTION 4. That, the estimate of the number of individuals that will be employed or whose employment will be retained and the estimate of the annual salaries of those individuals and the estimate of redevelopment or rehabilitation and estimate of the value of the new manufacturing and information technology equipment, all contained in Petitioner's Statement of Benefits are reasonable and are benefits that can be reasonably expected to result from the proposed described instillation of the new research and development and information technology equipment

SECTION 5. The current year approximate tax rates for taxing units within the City would be:

- (a) If the proposed development does not occur, the approximate current year tax rates for this site would be \$3.2648/\$100.
- (b) If the proposed development does occur and no deduction is granted, the approximate current year tax rate for the site would be \$3.2648/\$100 (the change would be negligible).
- (c) If the proposed development occurs, and a deduction percentage of fifty percent (50%) is assumed, the approximate current year tax rate for the site would be \$3.2648/\$100 (the change would be negligible).
- (d) If the real estate and personal property for new manufacturing and information technology equipment is not installed, the approximate current year tax rates for this site would be \$3.2648/\$100.
- (e) If the real estate and proposed personal property for new manufacturing and information technology equipment is installed and no deduction is granted, the approximate current year tax rate for the site would be \$3.2648/\$100 (the change would be negligible).

- (f) If the real estate and proposed personal property for new manufacturing and information technology equipment is installed and a deduction percentage of eighty percent (80%) is assumed, the approximate current year tax rate for the site would be \$3.2648/\$100 (the change would be negligible).

SECTION 6. That, pursuant to I.C. 6-1.1-12.1, it is hereby determined that the deduction from the assessed value of the real property shall be for a period of ten years, and that the deduction from the assessed value of the new manufacturing and information technology equipment shall be for a period of ten years.

SECTION 7. The deduction schedule from the assessed value of the real property and personal property pursuant to I.C. 6-1.1-12.1-17 shall look like this:

Year of Deduction	Percentage
1	100%
2	95%
3	80%
4	65%
5	50%
6	40%
7	30%
8	20%
9	10%
10	5%
11	0%

SECTION 8. The deduction schedule from the assessed value of new personal property manufacturing and information technology equipment pursuant to I.C. 6-1.1-12.1-17 shall look like this:

Year of Deduction	Percentage
1	100%
2	90%
3	80%
4	70%
5	60%
6	50%
7	40%
8	30%
9	20%
10	10%
11	0%

SECTION 9. That, the benefits described in the Petitioner's Statement of Benefits can be reasonably expected to result from the project and are sufficient to justify the applicable deductions.

SECTION 10. For personal property, manufacturing and information technology equipment, a deduction application must contain a performance report showing the extent to which there has been compliance with the Statement of Benefits form approved by the Fort Wayne Common Council at the time of filing. This report must be submitted to the Allen County Auditor's Office, and the City of Fort Wayne's Community Development Division and must be included with the deduction application. For ten subsequent years, the performance report must be updated and submitted along with the deduction application at the time of filing.

SECTION 11. For real property, a deduction application must contain a performance report showing the extent to which there has been compliance with the Statement of Benefits form approved by the Fort Wayne Common Council at the time of filing. This report must be submitted to the Allen County Auditor's Office and the City of Fort Wayne's Community Development Division and must be included in the deduction application. For ten subsequent years, the performance report must be updated each year in which the deduction is applicable at the same time the property owner is required to file a personal

property tax return in the taxing district in which the property for which the deduction was granted is located. If the taxpayer does not file a personal property tax return in the taxing district in which the property is located, the information must be provided by May 15.

SECTION 12. The performance report must contain the following information:

- A. The cost and description of real property improvements and/or purchase of real estate and new personal property for new manufacturing, logistical distribution, and information technology equipment.
- B. The number of employees hired through the end of the preceding calendar year as a result of the deduction.
- C. The total salaries of the employees hired through the end of the preceding calendar year as a result of the deduction.
- D. The total number of employees employed at the facility receiving the deduction.
- E. The total assessed value of the real and/or personal property deductions.
- F. The tax savings resulting from the real and/or personal property being abated.

SECTION 13. That, the taxpayer is non-delinquent on any and all property tax due to jurisdictions within Allen County, Indiana.

SECTION 14. That, pursuant to I.C. 6-1.1-12.1-12 et al, any property owner that has received a deduction under section 3 or 4.5 of this chapter may be required to repay the deduction amount as determined by the county auditor in accordance with section 10 of said chapter if the property owner ceases operations at the facility for which the deduction was granted and if the Common Council finds that the property owner obtained the deduction by intentionally providing false information concerning the property owner's plans to continue operation at the facility.

SECTION 15. That, this Resolution shall be in full force and effect from and after its passage and any and all necessary approval by the Mayor.

Member of Council

APPROVED AS TO FORM A LEGALITY

Malak Heiny, City Attorney