

**A RESOLUTION determining SUBSTANTIAL COMPLIANCE OR NON-COMPLIANCE with Statement of Benefits (CF-1) form filing for 2023 for Tippman Engineering, LLC/TBD Properties, LLC for property at 6340 Innovation Boulevard, Fort Wayne, IN 46818 under Confirming Resolution R-48-18 with an "Economic Revitalization Area" approved under I.C. 6-1.1-12.1**

**WHEREAS**, Common Council has previously designated and declared by Declaratory Resolution and Confirming Resolution with approved Statement of Benefits (hereinafter "SB-1") forms, certain property for Tippman Engineering, LLC/TBD Properties, LLC 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; and

**WHEREAS**, property owners whose SB-1 form was approved after July 1, 1991 who file a deduction application under Sections 3 and 4.5 of I.C. 6-1.1-12.1 and Section 153.21 of the Municipal Code of the City of Fort Wayne, Indiana, must file a Compliance with Statement of Benefits Form (hereinafter "CF-1") with the City of Fort Wayne and in some cases either the Allen County Auditor, the Allen County Assessor, or both, showing information on the extent to which there has been compliance with the approved SB-1 form for the project; and

**WHEREAS**, Tippman Engineering, LLC/TBD Properties, LLC has filed CF-1 forms with the City of Fort Wayne, the Allen County Auditor and the Allen County Assessor; and

**WHEREAS**, Tippman Engineering, LLC/TBD Properties, LLC's approved SB-1 form stated that 18 full-time jobs would be retained and three full-time jobs would be created by April 30, 2021; and

**WHEREAS**, Tippman Engineering, LLC/TBD Properties, LLC's approved SB-1 form stated \$1,380,000 in annual payroll for the 18 full-time retained jobs would be retained and \$265,000 in annual payroll would be generated by the three (3) full-time jobs to be created; and

**WHEREAS**, Tippman Engineering, LLC/TBD Properties, LLC's 2023 CF-1 form filing stated that 18 jobs were retained and zero jobs were created; and

**WHEREAS**, Tippman Engineering, LLC/TBD Properties, LLC's 2023 CF-1 form filing stated \$1,244,088 in annual payroll for the 18 jobs retained and \$0 in annual payroll for the zero jobs created; and

1                   **WHEREAS**, Common Council designated the City of Fort Wayne Community  
2 Development Division as the entity for the administration, application, processing and  
3 monitoring of Economic Revitalization Areas under Section 153.13 of the Municipal Code  
4 of the City of Fort Wayne; and

5                   **WHEREAS**, Common Council has defined substantial compliance under Section  
6 153.21 of the Municipal Code of the City of Fort Wayne as:

- 7                   1. Meeting 75% or more of the numbers of full-time and/or part-time jobs stated  
8 to be created or retained as delineated in the original Statement of Benefits  
9 Form (SB-1) approved by Common Council; and
- 10                  2. Meeting 75% or more of the total payroll stated to be created or retained as  
11 delineated in the original Statement of Benefits Form (SB-1) approved by  
12 Common Council; and

13                   **WHEREAS**, meeting 75% of the 18 full-time jobs retained means retaining 13 jobs;  
14 and

15                   **WHEREAS**, meeting 75% of the 3 full-time jobs to be created means creating two  
16 full-time jobs; and

17                   **WHEREAS**, meeting 75% of the \$1,380,000 in retained annual payroll means  
18 \$1,035,000 in retained annual payroll; and

19                   **WHEREAS**, meeting 75% of the \$265,000 in annual payroll to be created means  
20 \$198,000 in created annual payroll; and

21                   **WHEREAS**, Common Council shall determine not later than forty-five (45) days  
22 after receipt of the CF-1 form that an approved business has either failed to substantially  
23 comply or has substantially complied with the original SB-1 form approved by Common  
24 Council; and

25                   **WHEREAS**, Common Council made a determination on June 27, 2023 that  
26 Tippman Engineering, LLC/TBD Properties, LLC was not in substantial compliance as a  
27 result of its failure to retain at least 13 full-time jobs and at least \$1,035,000 in retained  
28 annual payroll and create at least two full-time jobs and at least \$198,000 in annual payroll  
29 created; and

30                   **WHEREAS**, Council directed the Community Development Division to mail written  
notice to Tippman Engineering, LLC/TBD Properties, LLC explaining the reasons for  
Council's determination and a date, time, place of a hearing to be conducted by Council  
for the purpose of further considering Tippman Engineering, LLC/TBD Properties, LLC's  
compliance with Statement of Benefits; and



1           **WHEREAS**, the aforementioned notice was properly prepared and served upon  
2 Tippman Engineering, LLC/TBD Properties, LLC to appear before Council on August 8,  
3 2023 at 5:30pm in Room 030 at Citizen's Square 200 E. Berry Street Fort Wayne, IN; and

4           **WHEREAS**, Tippman Engineering, LLC/TBD Properties, LLC [appeared/failed to  
5 appear] before Common Council on August 8, 2023 to provide additional information  
6 concerning compliance.

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

9           **SECTION 1.** That, Common Council finds that the CF-1 forms filed by Tippman  
10 Engineering, LLC/TBD Properties, LLC with an approved Economic Revitalization Area  
11 for 2023 are not in substantial compliance pursuant to I.C. 6-1.1-12.1 and Section 153.21  
12 of the Municipal Code of the City of Fort Wayne for failure create 75% of the three full-  
13 time jobs, or two full-time jobs, that were stated that would be created and create 75% of  
14 the \$265,000 in annual payroll, or \$198,000, that was stated that would be generated by  
15 the created jobs.

16           **SECTION 2a.** Tippman Engineering, LLC/TBD Properties, LLC failed to appear  
17 and otherwise testify and therefore Council confirms its determination of June 27, 2023  
18 that Tippman Engineering, LLC/TBD Properties, LLC has failed to substantially comply  
19 pursuant to IC 6-1.1-12.1 and Section 153.21 of the Municipal Code of the City of Fort  
20 Wayne as detailed in Section 1 above. Council therefore finds that Tippman Engineering,  
21 LLC/TBD Properties, LLC has failed to substantially comply and said failure was not  
22 caused by factors outside of Tippman Engineering, LLC/TBD Properties, LLC's control.  
23 As a result of said failure, Tippman Engineering, LLC/TBD Properties, LLC  
24 deduction/abatement under R-48-18 is hereby terminated.

25           **SECTION 2b.** That Tippman Engineering, LLC/TBD Properties, LLC appeared  
26 and testified at the hearing and from its testimony it was determined that notwithstanding  
27 Tippman Engineering, LLC/TBD Properties, LLC's failure to substantially comply as  
28 detailed in Section 1 above that Tippman Engineering, LLC/TBD Properties, LLC did make  
29 reasonable efforts to substantially comply with the statement of benefits and Tippman  
30 Engineering, LLC/TBD Properties, LLC's failure to substantially comply was caused by  
factors beyond the control of Tippman Engineering, LLC/TBD Properties, LLC. Therefore,  
the continuation of Tippman Engineering, LLC/TBD Properties, LLC's  
deduction/abatement under R-48-18 is hereby approved.

**SECTION 2c.** That Tippman Engineering, LLC/TBD Properties, LLC appeared  
and testified at the hearing and from its testimony it was determined in addition to Tippman  
Engineering, LLC/TBD Properties, LLC's failure to substantially comply as detailed in

1 Section 1 above, that Tippman Engineering, LLC/TBD Properties, LLC did not make  
2 reasonable efforts to substantially comply with the statement of benefits and Tippman  
3 Engineering, LLC/TBD Properties, LLC's failure to substantially comply was not caused  
4 by factors beyond the control of LH Carbide Corporation. As a result of said failure,  
5 Tippman Engineering, LLC/TBD Properties, LLC deduction/abatement under R-48-18 is  
hereby terminated.

6 **SECTION 3.** That, this Resolution shall be in full force and effect from and after  
7 its passage and any and all necessary approval by the Mayor.  
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9 \_\_\_\_\_  
10 Member of Council  
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12 APPROVED AS TO FORM A LEGALITY  
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15 Malak Heiny, City Attorney  
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Admn. Appr. \_\_\_\_\_

DIGEST SHEET

**TITLE OF ORDINANCE: Resolution Confirming Substantial Compliance or Non-Compliance with a Statement of Benefits (SB-1) for 2023**

**DEPARTMENT REQUESTING ORDINANCE: Community Development Division**

**SYNOPSIS OF ORDINANCE: This resolution confirms that Compliance with Statement of Benefits (CF-1) Form filings made by Tippman Engineering, LLC/TBD Properties, LLC in May 2023 with an approved economic revitalization area are either in substantial compliance or non-compliance pursuant to both Council policy and Indiana law.**

**EFFECT OF PASSAGE: Potential retention or loss of economic revitalization area deduction (property tax abatement/phase-in).**

**EFFECT OF NON-PASSAGE:**

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

**ASSIGNED TO COMMITTEE (CHAIR & CO-CHAIR): Geoff Paddock and Jason Arp**