

A CONFIRMING RESOLUTION designating an
"Economic Revitalization Area" under I.C. 6-1.1-12.1
for properties commonly known as 701, 703, 707, 711,
715, 716, 717 East Wayne Street, Fort Wayne, Indiana
46802 (Wayne-Vaughn Equipment Co., Inc./Shaggie,
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 six additional full-time, permanent jobs with a total additional annual payroll of \$341,000 and an average annual salary of \$68,200 and retain nineteen current full-time permanent jobs with a retained total annual payroll of \$1,257,000 and a retained average annual salary of \$66,157; and

WHEREAS, the total estimated project cost is \$2,834,161; 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 November 1, 2024 and December 31, 2026 and personal property for logistical distribution equipment improvements to be made between November 1, 2024 and December 31, 2026. 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 personal property logistical distribution 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 personal property logistical distribution 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 \$2.9067/\$100.
- (b) If the proposed development does occur and no deduction is granted, the approximate
current year tax rate for the site would be \$2.9067/\$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 \$2.9067/\$100
(the change would be negligible).
- (d) If the real estate and personal property for new logistical distribution and is not
installed, the approximate current year tax rates for this site would be \$2.9067/\$100.
- (e) If the real estate and proposed personal property for new logistical distribution
equipment is installed and no deduction is granted, the approximate current year tax
rate for the site would be \$2.9067/\$100 (the change would be negligible).
- (f) If the real estate and proposed personal property for new logistical distribution
equipment is installed and a deduction percentage of eighty percent (80%) is
assumed, the approximate current year tax rate for the site would be \$2.9067/\$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 logistical distribution equipment shall be for a period
of seven years.

SECTION 7. 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 8. The deduction schedule from the assessed value of new personal property
logistical distribution equipment pursuant to I.C. 6-1.1-12.1-17 shall look like this:

Year of Deduction	Percentage
1	100%
2	85%
3	71%
4	57%
5	43%
6	29%
7	14%
8	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 logistical distribution 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 Assessor's Office, and the City of Fort Wayne's Community Development Division and must be included with the deduction application. For seven 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 real 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 logistical distribution 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.

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

3 **SECTION 14.** That, pursuant to I.C. 6-1.1-12.1-12 et al, any property owner that has
4 received a deduction under section 3 or 4.5 of this chapter may be required to repay the deduction
5 amount as determined by the county auditor in accordance with section 10 of said chapter if the
6 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.

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

9
10 _____
Member of Council

11
12 APPROVED AS TO FORM A LEGALITY

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14 _____
Malak Heiny, City Attorney
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Admn. Appr. _____

DIGEST SHEET

TITLE OF ORDINANCE: **Confirming Resolution**

DEPARTMENT REQUESTING ORDINANCE: **Community Development Division**

SYNOPSIS OF ORDINANCE: **This is to confirm the designation of an Economic Revitalization Area for eligible real and personal property improvements. Wayne-Vaughn Equipment Co., Inc./Shaggie, LLC will construct a new 10,000 square foot facility and purchase and install new logistical distribution equipment.**

EFFECT OF PASSAGE: **Investment of \$2,834,161, the creation of six new full-time permanent jobs with an annual payroll of \$341,000 with an average annual salary of \$68,200 and the retention of 19 full-time permanent jobs with an annual payroll of \$1,257,000 and an average annual salary of \$66,157.**

EFFECT OF NON-PASSAGE: **Potential loss of investment, the creation of six new full-time permanent jobs with an annual payroll of \$341,000 with an average annual salary of \$68,200 and the retention of 19 full-time permanent jobs with an annual payroll of \$1,257,000 and an average annual salary of \$66,157.**

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

ASSIGNED TO COMMITTEE (CO-CHAIRS): **Rohli Booker and Marty Bender**

DIGEST SHEET

TITLE OF ORDINANCE: **Declaratory Resolution**

DEPARTMENT REQUESTING ORDINANCE: **Community Development Division**

SYNOPSIS OF ORDINANCE: **Wayne-Vaughn Equipment Co., Inc./Shaggie, LLC is requesting the designation of an Economic Revitalization Area for eligible real and personal property improvements. Wayne-Vaughn Equipment Co., Inc./Shaggie, LLC will construct a new 10,000 square foot facility and purchase and install new logistical distribution equipment.**

EFFECT OF PASSAGE: **Investment of \$2,834,161, the creation of six new full-time permanent jobs with an annual payroll of \$341,000 with an average annual salary of \$68,200 and the retention of 19 full-time permanent jobs with an annual payroll of \$1,257,000 and an average annual salary of \$66,157.**

EFFECT OF NON-PASSAGE: **Potential loss of investment, the creation of six new full-time permanent jobs with an annual payroll of \$341,000 with an average annual salary of \$68,200 and the retention of 19 full-time permanent jobs with an annual payroll of \$1,257,000 and an average annual salary of \$66,157.**

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

ASSIGNED TO COMMITTEE (CO-CHAIRS): **Rohli Booker and Marty Bender**

MEMORANDUM



To: City Council
FROM: Carman Young, Economic Development Specialist
DATE: October 2, 2024
RE: Request for designation by Wayne-Vaughn Equipment Co., Inc./Shaggie, LLC as an ERA for real and personal property improvements.

BACKGROUND

PROJECT ADDRESS:	701, 703, 707, 715, 716, 717 East Wayne Street	PROJECT LOCATED WITHIN:	EDTA
PROJECT COST:	\$2,834,161	COUNCILMANIC DISTRICT:	1

COMPANY PRODUCT OR SERVICE:	Wayne-Vaughn Equipment Co., Inc./Shaggie, LLC is a leading distributor of air power products and services.
PROJECT DESCRIPTION:	Wayne-Vaughn Equipment Co., Inc./Shaggie, LLC will construct a new 10,000 square foot facility consisting of warehouse, retail, office and meeting space.

CREATED

RETAINED

JOBS CREATED (FULL-TIME):	6	JOBS RETAINED (FULL-TIME):	19
JOBS CREATED (PART-TIME):	0	JOBS RETAINED (PART-TIME):	0
TOTAL NEW PAYROLL:	\$341,000	TOTAL RETAINED PAYROLL:	\$1,257,000
AVERAGE SALARY (FULL-TIME NEW):	\$68,200	AVERAGE SALARY (FULL-TIME RETAINED):	\$66,157

COMMUNITY BENEFIT REVIEW

Yes ☒ No ☐ N/A ☐

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

Explain: Wayne-Vaughn Equipment Co., Inc./Shaggie, LLC has recently purchased long-term vacant lots on which it will construct a new 10,000 square foot facility.

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 C-3, General Commercial. Use of these properties 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?

Explain: A vacant residential structure will be torn down to make space for the project.

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 logistical distribution 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: Five new full-time positions with a new total annual payroll of \$341,000 will be created and 19 full-time positions will be retained with a total annual payroll of \$1,257,000.

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:

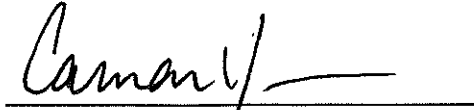
1. The period of deduction for new real property improvements is ten years.
2. The period of deduction for new personal property improvements is seven years.

Under current City of Fort Wayne policy this project is located in an Economic Development Target Area and as such the real property improvements are eligible for a ten year schedule of phase-in outside of the current review system. Under current City of Fort Wayne policy the personal property logistical and distribution equipment improvements are eligible for a seven year schedule of phase-in. Attached is a calculation of property taxes saved/paid with the deduction.

PREVIOUSLY APPROVED PHASE-INS

Wayne-Vaughn Equipment Co., Inc./Shaggie, LLC has not previously applied, nor been approved, for a tax phase-in.

Signed:



Economic Development Specialist

FORT WAYNE COMMUNITY DEVELOPMENT DIVISION TAX ABATEMENT - ESTIMATE OF SAVINGS

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

Wayne-Vaughn Equipment Co., Inc.

REAL PROPERTY TAX ABATEMENT - 10 yr Schedule

Year	Cash Value	True Tax Value	Assessed Value	Tax Abatement %	Tax Paid %	Deduction	Taxable AV	Tax Rate	Tax Paid	Tax Saved
1	\$2,734,161	\$2,734,161	\$2,734,161	100%	0%	\$2,734,161	\$0	0.029067	\$0	\$79,474
2	\$2,734,161	\$2,734,161	\$2,734,161	95%	5%	\$2,597,453	\$136,708	0.029067	\$3,974	\$75,500
3	\$2,734,161	\$2,734,161	\$2,734,161	80%	20%	\$2,187,329	\$546,832	0.029067	\$15,895	\$63,579
4	\$2,734,161	\$2,734,161	\$2,734,161	65%	35%	\$1,777,205	\$956,956	0.029067	\$27,816	\$51,658
5	\$2,734,161	\$2,734,161	\$2,734,161	50%	50%	\$1,367,081	\$1,367,081	0.029067	\$39,737	\$39,737
6	\$2,734,161	\$2,734,161	\$2,734,161	40%	60%	\$1,093,664	\$1,640,497	0.029067	\$47,684	\$31,790
7	\$2,734,161	\$2,734,161	\$2,734,161	30%	70%	\$820,248	\$1,913,913	0.029067	\$55,632	\$23,842
8	\$2,734,161	\$2,734,161	\$2,734,161	20%	80%	\$546,832	\$2,187,329	0.029067	\$63,579	\$15,895
9	\$2,734,161	\$2,734,161	\$2,734,161	10%	90%	\$273,416	\$2,460,745	0.029067	\$71,526	\$7,947
10	\$2,734,161	\$2,734,161	\$2,734,161	5%	95%	\$136,708	\$2,597,453	0.029067	\$75,500	\$3,974
11	\$2,734,161	\$2,734,161	\$2,734,161	0%	100%	\$0	\$2,734,161	0.029067	\$79,474	\$0
TOTAL TAX SAVED REAL PROPERTY								(10 yrs on 10 yr deduction \$393,396		
TOTAL TAX PAID REAL PROPERTY								(10 yrs on 10 yr deduction \$480,817		

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

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

Wayne-Vaughn Equipment Co. Inc.

PERSONAL PROPERTY TAX ABATEMENT - 7 yr Schedule

Year	True Cash Value	"Pool 2"	True Tax Value	Assessed Value	Abatement %	Tax Paid %	Deduction	Taxable A V	Tax Rate	Tax Paid	Tax Saved
1	\$100,000	40%	\$40,000	\$40,000	100%	0%	\$40,000	\$0	0.029067	\$0	\$1,163
2	\$100,000	56%	\$56,000	\$56,000	85%	15%	\$47,600	\$8,400	0.029067	\$244	\$1,384
3	\$100,000	42%	\$42,000	\$42,000	71%	29%	\$29,820	\$12,180	0.029067	\$354	\$867
4	\$100,000	32%	\$32,000	\$32,000	57%	43%	\$18,240	\$13,760	0.029067	\$400	\$530
5	\$100,000	30%	\$30,000	\$30,000	43%	57%	\$12,900	\$17,100	0.029067	\$497	\$375
6	\$100,000	30%	\$30,000	\$30,000	29%	71%	\$8,700	\$21,300	0.029067	\$619	\$253
7	\$100,000	30%	\$30,000	\$30,000	14%	86%	\$4,200	\$25,800	0.029067	\$750	\$122
8	\$100,000	30%	\$30,000	\$30,000	0%	100%	\$0	\$30,000	0.029067	\$872	\$0
							TOTAL TAX SAVED		(7 yr deduction)		<u>\$4,693</u>
							TOTAL TAX PAID		(7 yr deduction)		<u>\$3,736</u>

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

Personal Property Abatements

Tax Abatement Review System

Wayne-Vaughn Equipment Co. Inc.

Points Possible	Points Awarded
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INVESTMENT (30 points possible)

Total new investment in equipment

Over \$5,000,000	10	
\$1,000,000 to \$4,999,999	8	
\$500,000 to \$999,999	6	
\$0 to \$499,999	4	4

Investment per employee (both jobs created and retained)

\$35,000 or more	10	
\$18,500 to \$34,999	8	
\$6,250 to \$18,499	6	
\$1,250 to \$6,249	4	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	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	
\$10,000 to \$29,999	4	
\$5,000 to \$9,999	3	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	
50% to 74%	10	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	4
10 to 24	2	
1 to 9	1	

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

Over 100	10	
50-99	8	
25-49	6	
10-24	4	
1 to 9	2	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	5

Total	65
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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

SEP 18 2024

12/2019

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:

\$2,734,161.00

Total cost of manufacturing equipment improvements:

Total cost of research and development equipment improvements:

Total cost of logistical distribution equipment improvements:

\$100,000

Total cost of information technology equipment improvements:

TOTAL OF ABOVE IMPROVEMENTS:

\$2,834,161

GENERAL INFORMATIONReal property taxpayer's name: Wayne-Vaughn Equipment Co Inc. and/or related entitiesPersonal property taxpayer's name: Shaggie, LLC and/or related entitiesTelephone number: (260) 424-4044 Ext: 209Address listed on tax bill: 716 E Wayne St. Fort Wayne, IN 46802Name of company to be designated, if applicable: Wayne-Vaughn Equipment Co., Inc.Year company was established: 1945Address of property to be designated: 701, 703, 707, 711, 715, 716, 717 E Wayne St.Real estate property identification number: Multiple Properties - See Attached List, Exhibit AContact person name: Shane T. ReplogleContact person telephone number: (260) 424-4044 Ext: 209 Contact email: shane@wayne-vaughn.comContact person address: 716 E Wayne St. Fort Wayne, IN 46802

List company officer and/or principal operating personnel

NAME	TITLE	ADDRESS	PHONE NUMBER
Shane Replogle	President	716 E Wayne St. Fort Wayne, IN 46802	260-424-4044
Lacey Kelley	Parts Manager	716 E Wayne St. Fort Wayne, IN 46802	260-424-4044
Joe Runyon	Service Manager	716 E Wayne St. Fort Wayne, IN 46802	260-424-4044

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

NAME	PERCENTAGE
Shane Replogle	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? ¹⁰ _____
 What percentage of sales is made to the ultimate customer? ⁵ _____
 What percentage of sales will be from service calls? ⁶⁰ _____

What is the percentage of clients/customers served that are located outside of Allen County? ^{50%} _____

What is the company's primary North American Industrial Classification Code (NAICs)? ⁴²³⁹⁹⁰ _____

Describe the nature of the company's business, product, and/or service: _____

Wayne-Vaughn Co Inc is a leading distributor of air power products and services based in Fort Wayne, Indiana.

Since its establishment in 1945, the company has built a strong reputation for providing innovative solutions and reliable product installations across the nation.

Wayne-Vaughn specializes in complete air systems, including air compressors, dryers, blowers, and filtration equipment.

Dollar amount of annual sales for the last three years:

Year	Annual Sales
2021	\$6,201,598
2022	\$7,621,655
2023	\$10,546,724

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

Customer Name	City/State	Annual Gross Sales
Lippert Components	Multiple, IN	\$300,000-\$500,000
OmniSource/Steel Dynamics	Multiple, IN	\$300,000-\$500,000
Teijin Automotive	Huntington, IN	\$250,000-\$350,000

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

Supplier Name	City/State	Annual Gross Purchases
Sullair (Hitachi)	Michigan City, IN	\$4,200,000
Gardner Denver	Milwaukee, WI	\$250,000-\$350,000
Travaini Pump	Yorktown, VA	\$200,000-\$300,000

List the company's top three competitors:

Competitor Name	City/State
Flow Solutions	Muncie, IN
Tri-State Compressed Air	Elkhart, IN
Ingersoll Rand	Indianapolis, IN

Describe the product or service to be produced or offered at the project site: _____

Wayne-Vaughn specializes in complete air systems, including air compressors, dryers, blowers, and filtration equipment.

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?

Seven parcels are to be designated, five have been vacant and undeveloped for a significant period of time three of them having previously been owned by local government going back to 1998, one occupied by a vacant residential structure that will be demolished. Applicant has outgrown their current location and will expand to the other six parcels to continue to meet current and future customer demand.

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: one vacant 893 sq ft single-family home,
the remaining portion of the property is vacant land.

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

Describe the improvements to be made to the property to be designated for tax phase-in purposes: _____

A new 10,000 square foot facility consisting of warehouse space, retail space and new
office/meeting space.

Projected construction start (month/year): 11/2024

Projected construction completion (month/year): 12/2026

☐ 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)

Forklift, additional racking equipment, and other logistical equipment

☐ 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): 11/1/2024

Date last piece of equipment will be installed (month/year): 12/31/2026

Please provide the depreciation schedule term for equipment under consideration for personal property tax phase-in:
7 year depreciation

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
Sales	41-4011	2	\$300,000
Service Technicians	49-9071	12	\$624,000
Service Management	49-1011	1	\$120,000
AR/AP	43-3031	1	\$65,000
Service Coordinator/Parts	49-9099	3	\$148,000

Retained Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll
Sales	41-4011	2	\$300,000
Service Technicians	49-9071	12	\$624,000
Service Management	49-1011	1	\$120,000
AR/AP	43-3031	1	\$65,000
Service Coordinator/Parts	49-9099	3	\$148,000

Additional Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll
Sales	41-4011	1	\$80,000
Service Technicians	49-9071	3	\$156,000
Marketing	13-1161	1	\$55,000
AR/AP	43-3031	1	\$50,000

PUBLIC BENEFIT INFORMATION

Current Part-Time or Temporary Jobs

Occupation	Occupation Code	Number of Jobs	Total Payroll
N/A			

Retained Part-Time or Temporary Jobs

Occupation	Occupation Code	Number of Jobs	Total Payroll
N/A			

Additional Part-Time or Temporary Jobs

Occupation	Occupation Code	Number of Jobs	Total Payroll
N/A			

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: Retirement Benefits

When will you reach the levels of employment shown above? (month/year): 12/31/2026

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.



 Signature of Taxpayer/Owner

SHANE REPLOGLE, OWNER

 Printed Name and Title of Applicant

9/17/2024

 Date

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

Exhibit A

701 E. Wayne St (For reference purposes only)

Parcel: 02-12-01-310-001.000-074 (For reference purposes only)

That part of Lot Numbered Three Hundred Seventy-One (371) in Hanna's Addition to the City of Fort Wayne, described as follows:

Commencing at the Northeast corner of Hanna and Wayne Streets in said City of Fort Wayne; thence East along the North line of Wayne Street Thirty One (31) feet; thence in a Northerly direction on a straight line to the mid-point of the North line of said Lot; thence West along the North line of said Lot to the Northwest corner thereof; thence in a Southerly direction along the West line of said Lot to the place of beginning, according to the plat of said Addition.

Excepting therefrom:

The North 14 feet of the above described real estate taken for alley purposes in Declaratory Resolution No. 326-1916,

Exhibit A

PARCEL I:

703 E Wayne St (For reference purposes only)
02-12-01-310-002.000-074 (For reference purposes only)

East Thirty (30) feet of Lot Number Three Hundred Seventy-One (371), Hanna Addition to the City of Fort Wayne, according to the recorded plat thereof as shown in the Recorder's Office of Allen County, Indiana.

PARCEL II:

707 E. Wayne St (For reference purposes only)
02-12-01-310-003.000-074 (For reference purposes only)

The West One-half of Lot 370 in Hanna's Addition to the City of Fort Wayne, Indiana.

PARCEL III:

711 E. Wayne St (For reference purposes only)
02-12-01-310-004.000-074 (For reference purposes only)

The East One-half (1/2) of Lot Number 370, Hanna's Addition, to the City of Fort Wayne, according to the plat thereof, recorded in Deed Record 3, page 526, in the Office of the Recorder of Allen County, Indiana.

715 E. Wayne Street, Parcel 02-12-01-310-005.000-074
Legal Description, Per Property Record Card: W 32ft Lot 369 Hanna Add

716 E. Wayne Street, Parcel 02-12-01-314-001.000-074
Legal Description, Per Property Record Card: Lots 344 Thru 346 W 30ft Lot 347 Hanna Add

717 E. Wayne Street, Parcel 02-12-02-362-003.000-074
Legal Description, Per Property Record Card: E 15 Ft Lot 130 W 1/2 Lot 131 Rockhills 1st Amd Add

**STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS**

State Form 51767 (R7 / 1-21)

Prescribed by the Department of Local Government Finance

SEP 18 2024
COMMUNITY DEVELOPMENT

20 25 PAY 20 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.

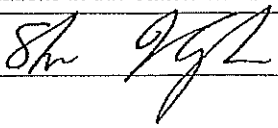
This statement is being completed for real property that qualifies under the following Indiana Code provisions:

☒ 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:

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** the redevelopment or rehabilitation of real property 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 initiation of the redevelopment or rehabilitation for which the person desires to claim a deduction.
3. 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.
4. 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)
5. 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 Wayne-Vaughn Equipment Co Inc. and/or related entities					
Address of taxpayer (number and street, city, state, and ZIP code) 716 E Wayne St. Fort Wayne, IN 46802					
Name of contact person Shane Replogle		Telephone number (260) 424-4044 x 209		E-mail address shane@wayne-vaughn.com	
SECTION 2		LOCATION AND DESCRIPTION OF PROPOSED PROJECT			
Name of designating body Fort Wayne Common Council				Resolution number	
Location of property 701, 703, 707, 711, 715, 716, 717 E Wayne St. Fort Wayne, IN 46802		County Allen		DLGF taxing district number 02074	
Description of real property improvements, redevelopment, or rehabilitation (use additional sheets if necessary) Wayne-Vaughn is expanding its Ft. Wayne operations by constructing a new 10k sf warehouse/office/conference ctr & retail building.				Estimated start date (month, day, year) 11/01/2024	
				Estimated completion date (month, day, year) 12/31/2026	
SECTION 3		ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT			
Current Number 19.00	Salaries \$1,257,000.00	Number Retained 19.00	Salaries \$1,257,000.00	Number Additional 6.00	Salaries \$341,000.00
SECTION 4		ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT			
		REAL ESTATE IMPROVEMENTS			
		COST		ASSESSED VALUE	
Current values					
Plus estimated values of proposed project		2,734,161.00			
Less values of any property being replaced					
Net estimated values upon completion of project					
SECTION 5		WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER			
Estimated solid waste converted (pounds) _____		Estimated hazardous waste converted (pounds) _____			
Other benefits					
SECTION 6		TAXPAYER CERTIFICATION			
I hereby certify that the representations in this statement are true.					
Signature of authorized representative 				Date signed (month, day, year) 9/17/2024	
Printed name of authorized representative Shane Replogle				Title President	

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, 2024. 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

SEP 18 2024

COMMUNITY DEVELOPMENT

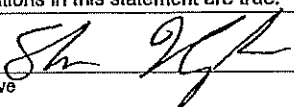
FORM SB-1 / PP

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 Shaggle, LLC and/or related entities		Name of contact person Shane Replogle	
Address of taxpayer (number and street, city, state, and ZIP code) 716 E Wayne St. Fort Wayne, IN 46802		Telephone number (260) 424-4044 x 209	
SECTION 2		LOCATION AND DESCRIPTION OF PROPOSED PROJECT	
Name of designating body Fort Wayne Common Council		Resolution number (s)	
Location of property 701, 703, 707, 711, 715, 716, 717 E Wayne St. Fort Wayne, IN 46802		County Allen	
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.) Forklift, additional racking equipment, and other logistical equipment.		DLGF taxing district number 02074	
		ESTIMATED	
		START DATE	COMPLETION DATE
		Manufacturing Equipment	
		R & D Equipment	
		Logist Dist Equipment	11/01/2024
		IT Equipment	12/31/2026
SECTION 3		ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT	
Current Number 19	Salaries 1,257,000	Number Retained 19	Salaries 1,257,000
		Number Additional 6	Salaries 341,000
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
	COST	ASSESSED VALUE	COST
			ASSESSED VALUE
Current values			
Plus estimated values of proposed project			100,000
Less values of any property being replaced			
Net estimated values upon completion of project			
SECTION 5		WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER	
Estimated solid waste converted (pounds) _____		Estimated hazardous waste converted (pounds) _____	
Other benefits:			
SECTION 6		TAXPAYER CERTIFICATION	
I hereby certify that the representations in this statement are true.			
Signature of authorized representative 		Date signed (month, day, year) 9/17/24	
Printed name of authorized representative Shane Replogle		Title President	

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 \$ N/A cost with an assessed value of \$ N/A. (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 \$ unlimited cost with an assessed value of \$ unlimited. (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 \$ N/A cost with an assessed value of \$ N/A. (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 properties commonly known as 701, 703, 707, 711, 715, 716, 717 East Wayne Street, Fort Wayne, Indiana 46802 (Wayne-Vaughn Equipment Co., Inc./Shaggie, 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 six additional full-time, permanent jobs with a total additional annual payroll of \$341,000 and an average annual salary of \$68,200 and retain nineteen current full-time permanent jobs with a retained total annual payroll of \$1,257,000 and a retained average annual salary of \$66,157; and

WHEREAS, the total estimated project cost is \$2,834,161; 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 November 1, 2024 and December 31, 2026 and personal property for logistical distribution equipment improvements to be made between November 1, 2024 and December 31, 2026. 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 personal property logistical distribution 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 personal property logistical distribution 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 \$2.9067/\$100.
- (b) If the proposed development does occur and no deduction is granted, the approximate current year tax rate for the site would be \$2.9067/\$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 \$2.9067/\$100 (the change would be negligible).
- (d) If the real estate and personal property for new logistical distribution and is not installed, the approximate current year tax rates for this site would be \$2.9067/\$100.

(e) If the real estate and proposed personal property for new logistical distribution equipment is installed and no deduction is granted, the approximate current year tax rate for the site would be \$2.9067/\$100 (the change would be negligible).

(f) If the real estate and proposed personal property for new logistical distribution equipment is installed and a deduction percentage of eighty percent (80%) is assumed, the approximate current year tax rate for the site would be \$2.9067/\$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 logistical distribution equipment shall be for a period of seven years.

SECTION 7. 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 8. The deduction schedule from the assessed value of new personal property logistical distribution equipment pursuant to I.C. 6-1.1-12.1-17 shall look like this:

Year of Deduction	Percentage
1	100%
2	85%
3	71%
4	57%
5	43%
6	29%
7	14%
8	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 logistical distribution 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 Assessor's Office, and the City of Fort Wayne's Community Development Division and must be included with the deduction application. For seven 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 real 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 logistical distribution 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