

A RESOLUTION determining SUBSTANTIAL COMPLIANCE OR NON-COMPLIANCE with Statement of Benefits (CF-1) form filing for 2025 for Accugear, Inc. for property at 6710 Innovation Boulevard, Fort Wayne, IN 46818 under Confirming Resolution R-10-19 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 Accugear, Inc. 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, Accugear, Inc. has filed CF-1 forms with the City of Fort Wayne, Allen County Auditor and the Allen County Assessor; and

WHEREAS, Accugear, Inc.'s approved SB-1 form stated that 101 full-time jobs would be retained and 60 full-time jobs created by December 31, 2020; and

WHEREAS, Accugear, Inc.'s approved SB-1 form stated \$4,773,703 in annual payroll would be retained for the 101 full-time retained jobs and \$2,373,000 in annual payroll created for the sixty full-time jobs to be created; and

WHEREAS, Accugear, Inc.'s 2025 CF-1 form filing stated that 101 full-time jobs have been retained and zero full-time jobs have been created; and

WHEREAS, Accugear, Inc.'s 2025 CF-1 form filing stated \$6,734,559 in annual payroll for the 101 full-time jobs retained and zero in annual payroll for the zero full-time jobs created; and

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

1 **WHEREAS**, Common Council has defined substantial compliance under Section
2 153.21 of the Municipal Code of the City of Fort Wayne as:

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

9 **WHEREAS**, meeting 75% of the 101 full-time jobs to be retained and 60 full-time
10 jobs to be created means retaining 76 full-time jobs and creating 45 full-time job; and

11 **WHEREAS**, meeting 75% of the \$4,773,703 retained annual payroll means
12 \$3,580,277 in retained annual payroll and 75% of the \$2,373,000 in created annual
13 payroll means \$1,779,750 in created annual payroll; and

14 **WHEREAS**, Common Council will determine no later than forty-five (45) days
15 after receipt of the CF-1 form that an approved business has either failed to substantially
16 comply or has substantially complied with the original SB-1 form approved by Common
17 Council; and

18 **WHEREAS**, Common Council made a determination on June 24, 2025 that
19 Accugear, Inc. was not in substantial compliance as a result of its failure to retain at
20 least 76 full-time jobs with a retained annual payroll of at least \$3,580,227 and create at
21 least 45 new full-time jobs with at least \$1,779,750 in created annual payroll; and

22 **WHEREAS**, Council directed the Community Development Division to mail
23 written notice to Accugear, Inc. explaining the reasons for Council's determination and a
24 date, time, place of a hearing to be conducted by Council for the purpose of further
25 considering Accugear, Inc. 's compliance with Statement of Benefits; and

26 **WHEREAS**, the aforementioned notice was properly prepared and served upon
27 Accugear, Inc. to appear before Council on August 26, 2025 at 5:30pm in Room 030 at
28 Citizen's Square 200 E. Berry Street Fort Wayne, IN; and

29 **WHEREAS**, Accugear, Inc. [appeared/failed to appear] before Common Council
30 on August 26, 2025 to provide additional information concerning compliance.

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

SECTION 1. That, Common Council finds that the CF-1 forms filed by
Accugear, Inc. with an approved Economic Revitalization Area for 2025 are not in
substantial compliance pursuant to I.C. 6-1.1-12.1 and Section 153.21 of the Municipal
Code of the City of Fort Wayne for failure to retain 75% of the 101 full-time, or 76 full-

1 time jobs, as stated and create 75% of the 60 full-time jobs, or 45 full-time jobs, as
2 stated and retain 75% of the \$4,773,703, or \$3,580,227, in annual payroll or create 75%
3 of the \$2,373,000, or \$1,779,750 in annual payroll that was stated that would be
4 generated by the created jobs.

5 **SECTION 2a.** Accugear, Inc. failed to appear and otherwise testify and therefore
6 Council confirms its determination of June 24, 2025 that Accugear, Inc. has failed to
7 substantially comply pursuant to IC 6-1.1-12.1 and Section 153.21 of the Municipal
8 Code of the City of Fort Wayne as detailed in Section 1 above. Council therefore finds
9 that Accugear, Inc. has failed to substantially comply and said failure was not caused by
factors outside of Accugear, Inc.'s control. As a result of said failure, Accugear, Inc.'s
deduction/abatement under R-10-19 is hereby terminated

10 **SECTION 2b.** That Accugear, Inc. appeared and testified at the hearing and
11 from its testimony it was determined that notwithstanding Accugear, Inc.'s failure to
12 substantially comply as detailed in Section 1 above that Accugear, Inc. did make
13 reasonable efforts to substantially comply with the statement of benefits and Accugear,
14 Inc.'s failure to substantially comply was caused by factors beyond the control of
15 Accugear, Inc. Therefore, the continuation of Accugear, Inc.'s deduction/abatement
under R-10-19 is hereby approved.

16 **SECTION 2c.** That Accugear, Inc. appeared and testified at the hearing and
17 from its testimony it was determined in addition to Accugear, Inc.'s failure to
18 substantially comply as detailed in Section 1 above, that Accugear, Inc. did not make
19 reasonable efforts to substantially comply with the statement of benefits and Accugear,
20 Inc.'s failure to substantially comply was not caused by factors beyond the control of
Accugear, Inc. As a result of said failure, Accugear, Inc.'s deduction/abatement under
R-10-19 is hereby terminated.

21 **SECTION 3.** That, this Resolution shall be in full force and effect from and after
22 its passage and any and all necessary approval by the Mayor.

23
24 _____
Member of Council

25 APPROVED AS TO FORM A LEGALITY

26
27 _____
Malak Heiny, City Attorney
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29
30

Admn. Appr. _____

DIGEST SHEET

TITLE OF ORDINANCE: Resolution Confirming Substantial Compliance or Non-Compliance with a Statement of Benefits (SB-1) for 2025

DEPARTMENT REQUESTING ORDINANCE: Community Development Division

SYNOPSIS OF ORDINANCE: This resolution confirms that Compliance with Statement of Benefits (CF-1) Form filings made by Accugear, Inc. in May 2025 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): Nathan Harman & Geoff Paddock