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A RESOLUTION determining SUBSTANTIAL **COMPLIANCE OR NON-COMPLIANCE with Statement** of Benefits (CF-1) form filing for 2025 for TWE Nonwovens US, Inc. for property at 9403 Avionics Drive, Fort Wayne, IN 46809 under Confirming Resolution R-35-18 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 TWE Nonwovens US, Inc. "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, TWE Nonwovens US, Inc. has filed CF-1 forms with the City of Fort Wayne and the Allen County Assessor; and

WHEREAS, TWE Nonwovens US, Inc.'s approved SB-1 form stated that 86 fulltime jobs would be retained and 22 full-time jobs created by December 31, 2020; and

WHEREAS, TWE Nonwovens US, Inc.'s approved SB-1 form stated \$3,612,438 in annual payroll would be retained for the 86 full-time jobs and \$920,635 in annual payroll created for the 22 full-time jobs to be created; and

WHEREAS, TWE Nonwovens US, Inc.'s 2025 CF-1 form filing stated that 86 fulltime jobs have been retained and no (0) full-time jobs have been created; and

WHEREAS, TWE Nonwovens US, Inc.'s 2025 CF-1 form filing stated \$5,538,164 in annual payroll for the 86 full-time jobs retained and \$0 in annual payroll for the 0 fulltime 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

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

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

WHEREAS, meeting 75% of the 86 full-time jobs to be retained and 22 full-time jobs to be created means retaining 64 full-time jobs and creating 16 full-time jobs; and

WHEREAS, meeting 75% of the \$3,612,439 retained annual payroll means \$2,709,329 in retained annual payroll and 75% of the \$920,635 in created annual payroll means \$690,476 in created annual payroll; and

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

WHEREAS, Common Council made a determination on June 24, 2025 that TWE Nonwovens US, Inc. was not in substantial compliance as a result of its failure to retain at least 64 full-time jobs and seven part-time jobs with a retained annual payroll of at least \$2,709,329 and create at least 16 new full-time jobs with at least \$690,476 in created annual payroll; and

WHEREAS, Council directed the Community Development Division to mail written notice to TWE Nonwovens US, Inc. 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 TWE Nonwovens US, Inc.'s compliance with Statement of Benefits; and

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

WHEREAS, TWE Nonwovens US, Inc. [appeared/failed to appear] before Common Council 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 form filed by TWE Nonwovens US, Inc. with an approved Economic Revitalization Area for 2025 is 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 86 full-time jobs, or 64 full-time jobs and retain \$3,612,439 in annual payroll, or \$2,709,329 in annual payroll and create 75% of the 22 full-time jobs, or 16 full-time jobs, to be created and create 75% of the \$920,635, or \$690,476, in annual payroll that was stated that would be generated by the created jobs.

SECTION 2a. TWE Nonwovens US, Inc. failed to appear and otherwise testify and therefore Council confirms its determination of June 24, 2025 that TWE Nonwovens US, Inc. has failed to substantially comply pursuant to IC 6-1.1-12.1 and Section 153.21 of the Municipal Code of the City of Fort Wayne as detailed in Section 1 above. Council therefore finds that TWE Nonwovens US, Inc. has failed to substantially comply and said failure was not caused by factors outside of TWE Nonwovens US, Inc.'s control. As a result of said failure, TWE Nonwovens US, Inc. 's deduction/abatement under R-35-18 is hereby terminated.

SECTION 2b. That TWE Nonwovens US, Inc. appeared and testified at the hearing and from its testimony it was determined that notwithstanding TWE Nonwovens US, Inc.'s failure to substantially comply as detailed in Section 1 above that TWE Nonwovens US, Inc. did make reasonable efforts to substantially comply with the statement of benefits and TWE Nonwovens US, Inc.'s failure to substantially comply was caused by factors beyond the control of TWE Nonwovens US, Inc. Therefore, the continuation of TWE Nonwovens US, Inc.'s deduction/abatement under R-35-18 is hereby approved.

SECTION 2c. That TWE Nonwovens US, Inc. appeared and testified at the hearing and from its testimony it was determined in addition to TWE Nonwovens US, Inc.'s failure to substantially comply as detailed in Section 1 above, that TWE Nonwovens US, Inc. did not make reasonable efforts to substantially comply with the statement of benefits and TWE Nonwovens US, Inc. 's failure to substantially comply was not caused by factors beyond the control of TWE Nonwovens US, Inc. As a result of said failure, TWE Nonwovens US, Inc.'s deduction/abatement under R-35-18 is hereby terminated.

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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 TWE Nonwovens USA, 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 Hartman & Geoff Paddock