

A RESOLUTION determining SUBSTANTIAL COMPLIANCE OR NON-COMPLIANCE with Statement of Benefits (CF-1) form filing for 2025 for All America City Investors, LLC for property at 7310 Innovation Boulevard, Fort Wayne, IN 46818 under Confirming Resolution R-117-18 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 All America City Investors, 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, All America City Investors, LLC has filed CF-1 forms with the City of Fort Wayne, Allen County Auditor; and

WHEREAS, All America City Investors, LLC's approved SB-1 form stated that 98 full-time jobs would be retained and 156 full-time jobs created by February 28, 2021; and

WHEREAS, All America City Investors, LLC's approved SB-1 form stated \$3,023,216 in annual payroll would be retained for the 98 full-time retained jobs and \$4,873,560 in annual payroll created for the 156 full-time jobs to be created; and

WHEREAS, All America City Investors, LLC's 2025 CF-1 form filing stated that 59 full-time jobs have been retained and zero full-time jobs have been created; and

WHEREAS, All America City Investors, LLC's 2025 CF-1 form filing stated \$3,273,331 in annual payroll for the 59 full-time jobs retained and zero 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

1 monitoring of Economic Revitalization Areas under Section 153.13 of the Municipal
2 Code of the City of Fort Wayne; and

3 **WHEREAS**, Common Council has defined substantial compliance under Section
4 153.21 of the Municipal Code of the City of Fort Wayne as:

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

11 **WHEREAS**, meeting 75% of the 98 full-time jobs to be retained and 156 full-time
12 jobs to be created means retaining 73 full-time jobs and creating 117 full-time jobs; and

13 **WHEREAS**, meeting 75% of the \$3,023,216 retained annual payroll means
14 \$2,267,412 in retained annual payroll and 75% of the \$4,873,560 in created annual
15 payroll means \$3,655,170 in created annual payroll; and

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

20 **WHEREAS**, Common Council made a determination on June 24, 2025 that All
21 America City Investors, LLC was not in substantial compliance as a result of its failure to
22 retain at least 73 full-time jobs with a retained annual payroll of at least \$2,267,412 and
23 create at least 117 new full-time jobs with at least \$3,655,170 in created annual payroll;
24 and

25 **WHEREAS**, Council directed the Community Development Division to mail
26 written notice to All America City Investors, LLC explaining the reasons for Council's
27 determination and a date, time, place of a hearing to be conducted by Council for the
28 purpose of further considering All America City Investors, LLC's compliance with
29 Statement of Benefits; and

30 **WHEREAS**, the aforementioned notice was properly prepared and served upon
All America City Investors, LLC 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, All America City Investors, LLC [appeared/failed to appear] before
Common Council on August 26, 2025 to provide additional information concerning
compliance.

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

3 **SECTION 1.** That, Common Council finds that the CF-1 form filed by All
4 America City Investors, LLC with an approved Economic Revitalization Area for 2025 is
5 not in substantial compliance pursuant to I.C. 6-1.1-12.1 and Section 153.21 of the
6 Municipal Code of the City of Fort Wayne for failure to retain 75% of the 98 full-time, or
7 73 full-time jobs, as stated and create 75% of the 156 full-time jobs, or 117 full-time jobs,
8 as stated and retain 75% of the \$3,023,216, or \$2,267,412, in annual payroll or create
9 75% of the \$4,873,560, or \$3,655,170, in annual payroll that was stated that would be
10 generated by the created jobs.

11 **SECTION 2a.** All America City Investors, LLC failed to appear and otherwise
12 testify and therefore Council confirms its determination of June 24, 2025 that All America
13 City Investors, LLC has failed to substantially comply pursuant to IC 6-1.1-12.1 and
14 Section 153.21 of the Municipal Code of the City of Fort Wayne as detailed in Section 1
15 above. Council therefore finds that All America City Investors, LLC has failed to
16 substantially comply and said failure was not caused by factors outside of All America
17 City Investors, LLC's control. As a result of said failure, All America City Investors, LLC's
18 deduction/abatement under R-117-18 is hereby terminated.

19 **SECTION 2b.** That All America City Investors, LLC appeared and testified at the
20 hearing and from its testimony it was determined that notwithstanding All America City
21 Investors, LLC's failure to substantially comply as detailed in Section 1 above that All
22 America City Investors, LLC did make reasonable efforts to substantially comply with the
23 statement of benefits and All America City Investors, LLC's failure to substantially
24 comply was caused by factors beyond the control of All America City Investors, LLC.
25 Therefore, the continuation of All America City Investors, LLC's deduction/abatement
26 under R-117-18 is hereby approved.

27 **SECTION 2c.** That All America City Investors, LLC appeared and testified at the
28 hearing and from its testimony it was determined in addition to All America City
29 Investors, LLC's failure to substantially comply as detailed in Section 1 above, that All
30 America City Investors, LLC did not make reasonable efforts to substantially comply with
the statement of benefits and All America City Investors, LLC's failure to substantially
comply was not caused by factors beyond the control of All America City Investors,
LLCAs a result of said failure, All America City Investors, LLC's deduction/abatement
under R-117-18 is hereby terminated.

SECTION 3. 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

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 All America City Investors, LLC 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