BILL NO. R-25-09-22

CONFIRMING RESOLUTION NO. R-________

A CONFIRMING RESOLUTION designating an "Economic Revitalization Area" under I.C. 6-1.1-12.1 for property commonly known as 8211 Smith Road Fort Wayne, Indiana 46809 (Clounie Landscaping, Inc./WK Equity Indiana 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 five full-time permanent jobs with an annual payroll of $200,000 and an average annual salary of $40,000 and retain 35 full-time jobs with an annual payroll of $1,725,000 and an average annual salary of $49,285; and

WHEREAS, the total estimated project cost is $1,800,000; and

WHEREAS, a recommendation has been received from the Committee on Finance; 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 a deduction of the assessed value of real estate improvements to be made between October 1, 2025 and December 31, 2026. Should there be any project delays an updated timeline will be provided to the Allen County Auditor's Office in writing by Community Development Staff.

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 the value of redevelopment or rehabilitation, all contained in Petitioner's Statement of Benefits are reasonable and are benefits that can be reasonably expected to result from the proposed described redevelopment or rehabilitation.

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 $2.8141/$100.

(b) If the proposed development occurs and no deduction is granted, the approximate current year tax rate for the site would be $2.8141/$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 $2.8141/$100 (the change would be negligible).

SECTION 6. 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 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	85%
3	71%
4	57%
5	43%
6	29%
7	14%
8	0%

SECTION 8. 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 9. 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 with the deduction application. For 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 personal 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 10. The performance report must contain the following information

A. The cost and description of real property improvements.

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 property deductions.

F. The tax savings resulting from the real property being abated.

SECTION 11. That, the taxpayer is non-delinquent on any and all property tax due to jurisdictions within Allen County, Indiana.

SECTION 12. 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 12 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 13. 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: **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 property improvements. Clounie Landscaping, Inc./WK Indiana Equity LLC is commercial landscaping contractor specializing in design build landscape, hardscape and turf instillation services. Clounie Landscaping, Inc./WK Indiana Equity LLC will construct a new 8,100 square foot office, warehouse and shop facility.**

EFFECT OF PASSAGE: **Investment of $1,800,000, the creation of five new full-time permanent jobs with a total annual payroll of $200,000 and the retention of 35 full-time permanent jobs with an annual payroll of $1,725,000.**

EFFECT OF NON-PASSAGE: **Potential loss of investment, the creation of five new full-time permanent jobs with a total annual payroll of $200,000 and the retention of 35 full-time permanent jobs with an annual payroll of $1,725,000.**

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

ASSIGNED TO COMMITTEE (CHAIR & CO-CHAIR): **Nathan Hartman & Geoff Paddock**

Admn. Appr.______________

DIGEST SHEET

TITLE OF ORDINANCE: **Declaratory Resolution**

DEPARTMENT REQUESTING ORDINANCE: **Community Development Division**

SYNOPSIS OF ORDINANCE: **Clounie Landscaping, Inc./WK Indiana Equity LLC is commercial landscaping contractor specializing in design build landscape, hardscape and turf instillation services and is requesting the designation of an Economic Revitalization Area for eligible real property improvements. Clounie Landscaping, Inc./WK Indiana Equity LLC will construct a new 8,100 square foot office, warehouse and shop facility.**

EFFECT OF PASSAGE: **Investment of $1,800,000, the creation of five new full-time permanent jobs with a total annual payroll of $200,000 and the retention of 35 full-time permanent jobs with an annual payroll of $1,725,000.**

EFFECT OF NON-PASSAGE: **Potential loss of investment, the creation of five new full-time permanent jobs with a total annual payroll of $200,000 and the retention of 35 full-time permanent jobs with an annual payroll of $1,725,000.**

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

ASSIGNED TO COMMITTEE (CHAIR & CO-CHAIR): **Nathan Hartman & Geoff Paddock**

MEMORANDUM

TO: City Council

FROM: Carman Young, Economic Development Specialist

DATE: September 18, 2025

RE: Request for designation by Clounie Landscaping, Inc./WK Indiana Equity LLC as an ERA for real property improvements.

BACKGROUND

PROJECT ADDRESS:	**8211 Smith Road**	PROJECT LOCATED WITHIN:	**N/A**
PROJECT COST:	**$2,000,000**	COUNCILMANIC DISTRICT:	**4**

COMPANY PRODUCT OR SERVICE:	**Clounie Landscaping, Inc./WK Indiana Equity LLC is commercial landscaping contractor specializing in design build landscape, hardscape and turf instillation services.**
PROJECT DESCRIPTION:	**Clounie Landscaping, Inc./WK Indiana Equity LLC will construct a new 8,100 square foot office, warehouse and shop facility.**

CREATED		RETAINED	
JOBS CREATED (FULL-TIME):	**5**	JOBS RETAINED (FULL-TIME):	**35**
JOBS CREATED (PART-TIME):	**0**	JOBS RETAINED (PART-TIME):	**0**
TOTAL NEW PAYROLL:	**$200,000**	TOTAL RETAINED PAYROLL:	**$1,725,000**
AVERAGE SALARY (FULL-TIME NEW):	**$40,000**	AVERAGE SALARY (FULL-TIME RETAINED):	**$49,285**

COMMUNITY BENEFIT REVIEW

Yes ☒ **No** ☐ **N/A** ☐

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

Explain: The property to be designated is currently vacant and undeveloped.

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 I-1, Limited Industrial. Use of this property 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?
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?
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 $200,000 will be created and 35 full-time positions will be retained with a total annual payroll of $1,725,000.**
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 real property improvements is seven years.

Under Fort Wayne Common Council's tax abatement policies and procedures, Clounie Landscaping, Inc./WK Indiana Equity LLC is eligible for a recommended seven year deduction on real property improvements. Attached is a calculation of property taxes saved/paid with the deduction.

Previously Approved Phase-Ins

Clounie Landscaping, Inc./WK Indiana Equity 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

REAL PROPERTY TAX ABATEMENT - 7 yr Schedule

Clounie Landscaping, Inc.

Year	Cash Value	True Tax Value	Assessed Value	Tax Abatement %	Tax Paid %	Deduction	Taxable AV	Tax Rate	Tax Paid	Tax Saved
1	$1,800,000	$1,800,000	$1,800,000	100%	0%	$1,800,000	$0	0.028141	$0	$50,654
2	$1,800,000	$1,800,000	$1,800,000	85%	15%	$1,530,000	$270,000	0.028141	$7,598	$43,056
3	$1,800,000	$1,800,000	$1,800,000	71%	29%	$1,278,000	$522,000	0.028141	$14,690	$35,964
4	$1,800,000	$1,800,000	$1,800,000	57%	43%	$1,026,000	$774,000	0.028141	$21,781	$28,873
5	$1,800,000	$1,800,000	$1,800,000	43%	57%	$774,000	$1,026,000	0.028141	$28,873	$21,781
6	$1,800,000	$1,800,000	$1,800,000	29%	71%	$522,000	$1,278,000	0.028141	$35,964	$14,690
7	$1,800,000	$1,800,000	$1,800,000	14%	86%	$252,000	$1,548,000	0.028141	$43,562	$7,092
8	$1,800,000	$1,800,000	$1,800,000	0%	100%	$0	$1,800,000	0.028141	$50,654	$0

TOTAL TAX SAVED REAL PROPERTY (7 yrs on 7 yr deduction) **$202,109**

TOTAL TAX PAID REAL PROPERTY (7 yrs on 7 yr deduction) **$203,122**

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

Real Property Abatements

Tax Abatement Review System

Clounie Landscaping, Inc./WK Indiana Equity LLC	Points Possible	Points Awarded
INVESTMENT (30 points possible)		
Total new investment in real property (new structures and/or rehabilitation)		
Over $1,000,000	10	10
$500,000 to $999,999	8	
$100,000 to $499,999	6	
Under $100,000	4	
Investment per employee (both jobs created and retained)		
$35,000 or more	10	8
$18,500 to $34,999	8	
$6,250 to $18,499	6	
$1,250 to $6,249	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	
$3,000 to $4,999	2	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	
$43,000 to $47,999	16	
$38,000 to $42,999	12	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

Total	61

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.

Real Property Deduction Schedules	Alternative Deduction Real Property Schedules
10 year	**10 Year**
Year 1: 100%	Year 1: 100%
Year 2: 95%	Year 2: 100%
Year 3: 80%	Year 3: 100%
Year 4: 65%	Year 4: 100%
Year 5: 50%	Year 5: 100%
Year 6: 40%	Year 6: 90%
Year 7: 30%	Year 7: 80%
Year 8: 20%	Year 8: 65%
Year 9: 10%	Year 9: 50%
Year 10: 5%	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 16 2025
COMMUNITY DEVELOPMENT

12/2019

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: $1,800,000
Total cost of manufacturing equipment improvements: 0
Total cost of research and development equipment improvements: 0
Total cost of logistical distribution equipment improvements: 0
Total cost of information technology equipment improvements: 0

TOTAL OF ABOVE IMPROVEMENTS: $1,80000

GENERAL INFORMATION

Real property taxpayer's name: WK Indiana Equity LLC

Personal property taxpayer's name: ______

Telephone number: (260) 609-7460

Address listed on tax bill: 6492 N US HWY 24 E, Huntington, IN 46750

Name of company to be designated, if applicable: Clounie Landscaping, Inc.

Year company was established: 1990

Address of property to be designated: 8211 Smith Road, Fort Wayne, IN 46809

Real estate property identification number: 02-12-32-300-004.000-074

Contact person name: Zach Kessie

Contact person telephone number: (260) 609-7460 Contact email: zach@clounieland.com

Contact person address: 11628 Azbury Blvd, Roanoke, IN 46783

List company officer and/or principal operating personnel

NAME	TITLE	ADDRESS	PHONE NUMBER
Zachary A Kessie	President	PO Box 72 Ronaoke, IN 46783	(260) 609-7460

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

NAME	PERCENTAGE
Zachary A Kessie	100%

X Yes ☐ No Are any elected officials shareholders or holders of any debt obligation of the applicant or operating business? If yes, who? (name/title) ____________________

x 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 x 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? ____________________
What percentage of sales is made to the ultimate customer? ____________________
What percentage of sales will be from service calls? ____________________

What is the percentage of clients/customers served that are located outside of Allen County? 65%

What is the company's primary North American Industrial Classification Code (NAICs)? 561730

Describe the nature of the company's business, product, and/or service: Commerical Landcaping contractor specializing in design build landscape, hanrdscape, and turf installation services. With a foucs on commerical projects ranging from cstom retaining walls and patios to full service landscape design and installation, and we provide ongong maintenance services for a wide range of commerical accounts. Do service and install work at select residential as well.

Dollar amount of annual sales for the last three years:

Year	Annual Sales
2024	4.5M
2023	3.8M
2022	4M

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

Customer Name	City/State	Annual Gross Sales
Parkview	Ft. Wayne/Wabash/Warsaw/Huntington | IN	750,000
Huntington University	Huntington, IN	200,000
Taylor University	Upland, IN	300,000

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

Supplier Name	City/State	Annual Gross Purchases
Fort Wayne Rocks, Inc.	Fort Wayne, IN	53,000
Pfister Sprinkler System	Roanoke, IN	190,000
Buesching's Peat Moss & Mulch, Inc.	Fort Wayne, IN	150,000

List the company's top three competitors:

Competitor Name	City/State
Harlow Enterprises Inc	Fort Wayne, IN
Bojrab Landscape Management	Fort Wayne, IN
Hoffman's Nursery & Landscaping Inc	Wabash, IN

Describe the product or service to be produced or offered at the project site: Project site will serve as Clounie Landscaping's headquarters for commercial landscaping operations. Services offered from this facility will include landscape, hardscape, turf installation, site work, as well as ongoing maintenance for commercial accounts. The site will also house admin offices, storage for equipment & material, and a shop for equipment maintenance.

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?
The parcel is currently undeveloped and has not been improved for productive use. Without investment, the land would remain stagnant and underutilized, generating minimal tax revenue and providing no employment opportunities. By constructing a new office, warehouse, and shop facility, Clounie Landscaping, Inc. will transform the site into an active commercial property, creating jobs, increasing the tax base, and supporting long-term economic growth within the City of Fort Wayne.

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: Property is currently vacant and undeveloped.

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

Describe the improvements to be made to the property to be designated for tax phase-in purposes:
Construction of a new 8,100 SF office, warehouse, and shop facility, including parking, storage yard, and related site improvements to support business operations.

Projected construction start (month/year): Octobers 2025

Projected construction completion (month/year): December 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)

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☐ 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): ______________________

Date last piece of equipment will be installed (month/year): ______________________

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

____

____

____

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.

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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
Construction Laborer	47-2061	30	1,230,000
Construction Managers	11-9021	5	495,000

Retained Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll

Additional Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll
Construction Laborer	47-2061	5	200,000

PUBLIC BENEFIT INFORMATION

Current Part-Time or Temporary Jobs

Occupation	Occupation Code	Number of Jobs	Total Payroll

Retained Part-Time or Temporary Jobs

Occupation	Occupation Code	Number of Jobs	Total Payroll

Additional Part-Time or Temporary Jobs

Occupation	Occupation Code	Number of Jobs	Total Payroll

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: Paid Holidays, 401(k) Company Match

When will you reach the levels of employment shown above? (month/year): May 2027

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. <u>(Property tax bill legal descriptions are not sufficient.)</u> Should be marked as Exhibit A.**

3. **Check for non-refundable application fee made payable to the <u>City of Fort Wayne</u>.**

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.

Zach Kessie Digitally signed by Zach Kessie
DN: C=US, E=zach@clounieland.com, O=WK Indiana Equity LLC, CN=Zach Kessie
Date: 2025.09.03 16:57:23-04'00'

Signature of Taxpayer/Owner

Zachary Kessie

Printed Name and Title of Applicant

8/22/2025

Date

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

EXHIBIT A

TITLE COMMITMENT DESCRIPTION

PARCEL I:

A PART OF THE SOUTHWEST QUARTER OF SECTION 32, TOWNSHIP 30 NORTH, RANGE 12 EAST OF THE SECOND PRINCIPAL MERIDIAN, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE WEST QUARTER CORNER OF SAID SECTION 32, BEING MARKED BY A STONE FOUND, THENCE SOUTH 00 DEGREES 00 MINUTES 00 SECONDS WEST (ASSUMED BEARING) ALONG THE WEST LINE OF SAID SECTION 32, A DISTANCE OF 306.00 FEET TO THE POINT OF BEGINNING, BEING MARKED BY A P. K. NAIL SET; THENCE SOUTH 89 DEGREES 37 MINUTES 06 SECONDS EAST, A DISTANCE OF 660.00 FEET TO A STANDARD CORNER MARKER (5/8" X 12" REBAR WITH AN ALUMINUM CAP STAMPED "STOODY, S-0144") SET; THENCE NORTH 00 DEGREES 00 MINUTES 06 SECONDS EAST, A DISTANCE OF 328.00 FEET TO A STANDARD CORNER MARKER SET ON THE NORTH LINE OF SAID SOUTHWEST QUARTER; THENCE SOUTH 89 DEGREES 47 MINUTES 33 SECONDS EAST ALONG SAID NORTH LINE A DISTANCE OF 815.48 FEET TO AN IRON FENCE POST FOUND ON AN EXISTING LINE FENCE, THENCE SOUTH 00 DEGREES 05 MINUTES 15 SECONDS WEST ALONG SAID LINE FENCE, A DISTANCE OF 1317.96 FEET TO AN IRON FENCE POST FOUND ON THE SOUTH LINE OF THE NORTH HALF OF SAID SOUTHWEST QUARTER; THENCE NORTH 89 DEGREES 59 MINUTES 04 SECONDS WEST ALONG SAID SOUTH LINE, A DISTANCE OF 1473.45 FEET TO A P. K. NAIL SET ON THE WEST LINE OF SAID SECTION 32, THENCE NORTH 00 DEGREES 00 MINUTES 00 SECONDS EAST ALONG SAID WEST LINE, A DISTANCE OF 908.3 FEET TO THE PLACE OF BEGINNING

EXCEPTING THEREFROM

A PART OF THE SOUTHWEST QUARTER OF SECTION 32, TOWNSHIP 30 NORTH, RANGE 12 EAST OF THE SECOND PRINCIPAL MERIDIAN, WAYNE TOWNSHIP, ALLEN COUNTY, INDIANA, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE WEST QUARTER CORNER OF SAID SECTION 32, BEING MARKED BY A STONE FOUND, THENCE SOUTH 00 DEGREES 00 MINUTES 00 SECONDS WEST (ASSUMED BEARING) ALONG THE WEST LINE OF SAID SECTION 32, A DISTANCE OF 526.00 FEET TO THE POINT OF BEGINNING, BEING MARKED BY A P. K. NAIL SET; THENCE NORTH 90 DEGREES 00 MINUTES 00 SECONDS EAST, A DISTANCE OF 594.00 FEET TO A STANDARD CORNER MARKER (5/8" X 12" REBAR WITH AN ALUMINUM CAP STAMPED "STOODY, S-0144") SET; THENCE SOUTH 00 DEGREES 00 MINUTES 00 SECONDS WEST AND PARALLEL WITH SAID WEST LINE, A DISTANCE OF 220.00 FEET TO A STANDARD CORNER MARKER SET; THENCE SOUTH 90 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 594.00 FEET TO A P. K. NAIL SET ON SAID WEST LINE; THENCE NORTH 00 DEGREES 00 MINUTES 00 SECONDS EAST ALONG SAID WEST LINE, A DISTANCE OF 220.00 FEET TO THE POINT OF BEGINNING, CONTAINING 3.00 ACRES, MORE OR LESS.

ALSO EXCEPTING THEREFROM THAT PART CONVEYED TO OLD DOMINION FREIGHT LINE, INC. BY CORPORATE DEED RECORDED AS DOCUMENT NUMBER 2012065012, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS

PART OF THE SOUTHWEST QUARTER OF SECTION 32, TOWNSHIP 30 NORTH, RANGE 12 EAST, ALLEN COUNTY, INDIANA, MORE PARTICULARLY DESCRIBED AS FOLLOWS

COMMENCING AT A CAST IRON MONUMENT FOUND AND ACCEPTED AS MARKING THE SOUTHWEST CORNER OF THE SOUTHWEST QUARTER OF SAID SECTION 32, TOWNSHIP 30 NORTH, RANGE 12 EAST; THENCE NORTH 00 DEGREES 00 MINUTES 00 SECONDS EAST (ASSUMED BEARING AND IS USED AS THE BASIS FOR THE BEARINGS IN THIS DESCRIPTION) ALONG THE WEST LINE OF SAID SOUTHWEST QUARTER AND WITHIN THE RIGHT-OF-WAY OF SMITH ROAD, A DISTANCE OF 1323.21 FEET TO A MAG NAIL AND DISK STAMPED "TAZIAN ASSOC. FIRM #0020" SET AT THE NORTHWEST CORNER OF A TRACT OF LAND CONVEYED TO HONDO INCORPORATED BY DEED RECORDED IN DOCUMENT NUMBER 201051044 IN THE OFFICE OF THE RECORDER OF ALLEN COUNTY, INDIANA; THENCE SOUTH 89 DEGREES 58 MINUTES 30 SECONDS EAST, ALONG THE NORTH LINE OF SAID HONDO INCORPORATED TRACT OF LAND, A DISTANCE OF 1474.00 FEET TO A 5/8-INCH ROD FOUND AT THE NORTHEAST CORNER THEREOF; THENCE NORTH 00 DEGREES 08 MINUTES 20 SECONDS EAST, A DISTANCE OF 500.00 FEET TO A SET 5/8-INCH ROD WITH "TAZIAN ASSOC. FIRM #0020" CAP; THENCE NORTH 89 DEGREES 58 MINUTES 30 SECONDS WEST, A DISTANCE OF 1475.21 FEET TO A MAG NAIL AND DISK STAMPED "TAZIAN ASSOC. FIRM #0020" SET ON THE WEST LINE OF SAID SOUTHWEST QUARTER, THENCE SOUTH 00 DEGREES 00 MINUTES 00 SECONDS WEST, ALONG SAID WEST LINE AND WITHIN THE RIGHT-OF-WAY OF SMITH ROAD, A DISTANCE OF 500.00 FEET TO THE POINT OF BEGINNING, CONTAINING 16.93 ACRES OF LAND.

PARCEL II:

A PART OF THE SOUTHWEST QUARTER OF SECTION 32, TOWNSHIP 30 NORTH, RANGE 12 EAST OF THE SECOND PRINCIPAL MERIDIAN, WAYNE TOWNSHIP, ALLEN COUNTY, INDIANA, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE WEST QUARTER CORNER OF SAID SECTION 32, BEING MARKED BY A STONE FOUND; THENCE SOUTH 00 DEGREES 00 MINUTES 00 SECONDS WEST (ASSUMED BEARING) ALONG THE WEST LINE OF SAID SECTION 32, A DISTANCE OF 526.00 FEET TO THE POINT OF BEGINNING, BEING MARKED BY A P. K. NAIL SET; THENCE NORTH 90 DEGREES 00 MINUTES 00 SECONDS EAST, A DISTANCE OF 594.00 FEET TO A STANDARD CORNER MARKER (5/8" X 12" REBAR WITH AN ALUMINUM CAP STAMPED "STOODY, S-0144") SET; THENCE SOUTH 00 DEGREES 00 MINUTES 00 SECONDS WEST AND PARALLEL WITH SAID WEST LINE, A DISTANCE OF 220.00 FEET TO A STANDARD CORNER MARKER SET; THENCE SOUTH 90 DEGREES 00 MINUTES 00 SECONDS WEST, A DISTANCE OF 594.00 FEET TO A P. K. NAIL SET ON SAID WEST LINE, THENCE NORTH 00 DEGREES 00 MINUTES 00 SECONDS EAST ALONG SAID WEST LINE, A DISTANCE OF 220.00 FEET TO THE POINT OF BEGINNING, CONTAINING 3.00 ACRES, MORE OR LESS.

EXCEPTING THEREFROM FROM PARCELS I AND II ABOVE

THAT PART CONVEYED TO OLD DOMINION FREIGHT LINE, INC. BY LIMITED WARRANTY DEED RECORDED AS DOCUMENT NUMBER 2018021440, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

PART OF THE SOUTHWEST QUARTER OF SECTION 32, TOWNSHIP 30 NORTH, RANGE 12 EAST, ALLEN COUNTY, INDIANA, MORE PARTICULARLY DESCRIBED AS FOLLOWS

COMMENCING AT A CAST IRON MONUMENT FOUND AND ACCEPTED AS MARKING THE SOUTHWEST CORNER OF THE SOUTHWEST QUARTER OF SAID SECTION 32, TOWNSHIP 30 NORTH, RANGE 12 EAST; THENCE NORTH 00 DEGREES 17 MINUTES 31 SECONDS WEST (GRID NORTH AND THE BASIS OF THE BEARINGS IN THIS DESCRIPTION) ALONG THE WEST LINE OF SAID SOUTHWEST QUARTER AND WITHIN THE RIGHT-OF-WAY OF SMITH ROAD, A DISTANCE OF 1823.21 FEET TO A MAG NAIL AND DISK STAMPED "TAZIAN ASSOC. FIRM #0020" FOUND AT THE NORTHWEST CORNER OF A 16.93 ACRE TRACT OF LAND CONVEYED TO OLD DOMINION FREIGHT LINE, INC. BY DEED RECORDED IN DOCUMENT NUMBER 2012065012 IN THE OFFICE OF THE RECORDER OF ALLEN COUNTY, INDIANA, THIS BEING THE POINT OF BEGINNING; THENCE NORTH 00 DEGREES 17 MINUTES 31 SECONDS WEST, CONTINUING ALONG THE WEST LINE OF SAID SOUTHWEST QUARTER AND WITHIN THE RIGHT-OF-WAY OF SMITH ROAD, A DISTANCE OF 208.12 FEET TO A MAG NAIL AND DISK STAMPED "TAZIAN ASSOC. FIRM #0020" SET AT THE SOUTHWEST CORNER OF AN AEP INDIANA MICHIGAN TRANSMISSION COMPANY EASEMENT RECORDED IN DOCUMENT NUMBER 2017014328; THENCE NORTH 88 DEGREES 35 MINUTES 48 SECONDS EAST, ALONG THE SOUTH LINE OF SAID EASEMENT AND THE SOUTH LINE OF AN AEP INDIANA MICHIGAN TRANSMISSION COMPANY EASEMENT RECORDED IN DOCUMENT NUMBER 2017014327, A DISTANCE OF 1476.07 TO A 5/8-INCH ROD WITH "TAZIAN ASSOC. FIRM #0020" CAP SET ON THE NORTHERLY EXTENSION OF THE EASTERLY LINE OF SAID 16.93 ACRE TRACT; THENCE SOUTH 00 DEGREES 09 MINUTES 11 SECONDS EAST, ALONG SAID EASTERLY EXTENSION, A DISTANCE OF 238.25 FEET TO A 5/8-INCH ROD WITH "TAZIAN ASSOC. FIRM #0020" CAP FOUND AT THE NORTHEAST CORNER OF THE AFORESAID 16.93 ACRE TRACT; THENCE SOUTH 89 DEGREES 45 MINUTES 59 SECONDS WEST, ALONG THE NORTH LINE OF SAID 16.93 ACRE TRACT, A DISTANCE OF 1475.21 FEET TO THE POINT OF BEGINNING, CONTAINING 7.58 ACRES OF LAND.

EXHIBIT A

LEGAL DESCRIPTION

PARCEL I:

BEGINNING AT THE SOUTHEAST CORNER OF LOT NUMBER 166 IN KIRKWOOD PARK ADDITION, SECTION "F" AS RECORD PLAT BOOK 18, PAGE 195 IN THE OFFICE OF THE RECORDER OF ALLEN COUNTY AS MARKED BY A THREE- QUARTER INCH DIAMETER PIPE FOUND; THENCE NORTHERLY ALONG THE EAST LINE OF SAID LOT NUMBER 166 A DISTANCE OF 169 FEET TO THE CENTER OF SPRINGFIELD AVENUE; THENCE BY A DEFLECTION RIGHT OF 90 DEGREES 08 MINUTES 59 SECONDS, A DISTANCE OF 193.67 FEET TO A P.K. NAIL SET; THENCE BY A DEFLECTION RIGHT OF 90 DEGREES 00 MINUTES, A DISTANCE OF 169.69 FEET TO A FIVE-EIGHTS INCH DIAMETER IRON PIN SET ON THE NORTH LINE OF LOT NUMBER 182 IN KIRKWOOD PARK, SECTION G, AS RECORDED IN PLAT BOOK 27, PAGES 61 THROUGH 63; THENCE BY A DEFLECTION RIGHT OF 90 DEGREES 05 MINUTES 15 SECONDS ALONG THE NORTH LINE OF LOTS NUMBERED 180, 181 AND 182 IN SAID SUBDIVISION, A DISTANCE OF 193.23 FEET TO THE POINT OF BEGINNING, SAID IN PREVIOUS DEED TO CONTAIN 0.75 ACRE OF LAND, MORE OR LESS.

PARCEL II:

NON-EXCLUSIVE EASEMENTS FOR INGRESS AND EGRESS AND FOR UTILITIES BENEFITING PARCEL I DESCRIBED ABOVE GRANTED BY THE AMENDED AND RESTATED RECIPROCAL EASEMENT AND OPERATING AGREEMENT RECORDED MAY 31, 1996 AS DOCUMENT NUMBER 960029854.

CITY OF FT. WAYNE
SEP 16 2025
CPH
COMMUNITY DEVELOPMENT

STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS

State Form 51767 (R7 / 1-21)
Prescribed by the Department of Local Government Finance

20____ PAY 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 (check one box):
☐ 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: WK Indiana Equity LLC		
Address of taxpayer (*number and street, city, state, and ZIP code*): PO Box 72 Roanoke, IN 46783		
Name of contact person: Zach Kessie	Telephone number: (260) 609-7460	E-mail address: zach@clounieland.com

SECTION 2 — LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Name of designating body: Fort Wayne Common Council		Resolution number:
Location of property:	County: Allen	DLGF taxing district number: 074
Description of real property improvements, redevelopment, or rehabilitation (*use additional sheets if necessary*): New office and shop for landscaping contracting business. 8,100 SF		Estimated start date (*month, day, year*): 10/15/2025
		Estimated completion date (*month, day, year*): 12/31/2026

SECTION 3 — ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT

Current Number	Salaries	Number Retained	Salaries	Number Additional	Salaries
35.00	$1,725,000.00	35.00	$1,725,000.00	5.00	$200,000.00

SECTION 4 — ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT

	REAL ESTATE IMPROVEMENTS	
	COST	ASSESSED VALUE
Current values	0.00	21,700.00
Plus estimated values of proposed project	1,800,000.00	
Less values of any property being replaced	0.00	
Net estimated values upon completion of project	1,800,000.00	

SECTION 5 — WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER

Estimated solid waste converted (*pounds*) 0.00

Estimated hazardous waste converted (*pounds*) 0.00

Other benefits
NA

SECTION 6 — TAXPAYER CERTIFICATION

I hereby certify that the representations in this statement are true.

Signature of authorized representative: [signature] Member President	Date signed (*month, day, year*): 09/03/2025
Printed name of authorized representative: Zach Kessie	Title: President

FOR USE OF THE DESIGNATING BODY

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, 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. 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.

HBC REALTY CORPORATION
P. O. Box 10690
Fort Wayne, IN 46853-0690

September 12, 2025

Ms. Carman Young
Economic Development Specialist
City of Fort Wayne
Citizens Square
200 East Berry Street, Suite 320
Fort Wayne, IN 46802

Re: 8211 Smith Road

Dear Ms. Young:

This letter is to confirm that HBC Realty Corporation, owner of the subject property, is aware of the application being submitted to designate the property as an Economic Revitalization Area.

Sincerely,

HBC REALTY CORPORATION

Mark F. Hagerman

Mark F. Hagerman, President

MFH/skc

BILL NO. R-25- -

CONFIRMING RESOLUTION NO. R-________

A CONFIRMING RESOLUTION designating an "Economic Revitalization Area" under I.C. 6-1.1-12.1 for property commonly known as 8211 Smith Road Fort Wayne, Indiana 46809 (Clounie Landscaping, Inc./WK Indiana Equity 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 five full-time permanent jobs with an annual payroll of $200,000 and an average annual salary of $40,000 and retain 35 full-time jobs with an annual payroll of $1,725,000 and an average annual salary of $49,285; and

WHEREAS, the total estimated project cost is $1,800,000; and

WHEREAS, a recommendation has been received from the Committee on Finance; 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 a deduction of the assessed value of real estate improvements to be made between October 1, 2025 and December 31, 2026. Should there be any project delays an updated timeline will be provided to the Allen County Auditor's Office in writing by Community Development Staff.

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 the value of redevelopment or rehabilitation, all contained in Petitioner's Statement of Benefits are reasonable and are benefits that can be reasonably expected to result from the proposed described redevelopment or rehabilitation.

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 $2.8141/$100.

(b) If the proposed development occurs and no deduction is granted, the approximate current year tax rate for the site would be $2.8141/$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 $2.8141/$100 (the change would be negligible).

SECTION 6. 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 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	85%
3	71%
4	57%
5	43%
6	29%
7	14%
8	0%

SECTION 8. 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 9. 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 with the deduction application. For 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 personal 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 10. The performance report must contain the following information

A. The cost and description of real property improvements.

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 property deductions.

F. The tax savings resulting from the real property being abated.

SECTION 11. That, the taxpayer is non-delinquent on any and all property tax due to jurisdictions within Allen County, Indiana.

SECTION 12. 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 12 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 13. 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