

**A DECLARATORY RESOLUTION designating an  
“Economic Revitalization Area” under I.C. 6-1.1-12.1  
for property commonly known as 3400 Lima Road,  
Fort Wayne, Indiana 46805 (Prairie Farms Dairy, Inc.)**

**WHEREAS**, Petitioner has duly filed its petition dated May 29, 2026 to have the following described properties designated and declared 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 retain 123 full-time jobs with a total annual payroll of \$10,491,827 with the average retained full-time annual salary being \$85,299; and

**WHEREAS**, the total estimated project cost is \$18,774,968; and

**WHEREAS**, it appears the said petition should be processed to final determination in accordance with the provisions of said Division 6.

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

**SECTION 1.** That, subject to the requirements of Section 6, below, the property hereinabove described is hereby designated and declared an “Economic Revitalization Area” under I.C. 6-1.1-12.1. Said designation shall begin upon the effective date of the Confirming Resolution referred to in Section 6 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 2.** That, upon adoption of the Resolution:

- (a) Said Resolution shall be filed with the Allen County Assessor;
- (b) Said Resolution shall be referred to the Committee on Finance requesting a recommendation from said committee concerning the advisability of designating the above area an “Economic Revitalization Area”;
- (c) Common Council shall publish notice in accordance with I.C. 6-1.1-12.1-2.5 and I.C. 5-3-1 of the adoption and substance of this resolution and setting this designation as an “Economic Revitalization Area” for public hearing.

**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 personal property for new manufacturing equipment improvements to be made between August 1, 2026 and December 31, 2028. 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

1 the estimate of the value of new manufacturing equipment, all contained in Petitioner's Statement  
2 of Benefits, are reasonable and are benefits that can be reasonably expected to result from the  
3 proposed described installation of new manufacturing equipment.

4 **SECTION 5.** That, the current year approximate tax rates for taxing units within the  
5 City would be:

- 6 (a) If the proposed new manufacturing equipment is not installed, the approximate current  
7 year tax rates for this site would be \$2.7546/\$100.
- 8 (b) If the proposed new manufacturing equipment is installed and no deduction is granted,  
9 the approximate current year tax rate for this site would be \$2.7546/\$100 (the change  
10 would be negligible).
- 11 (c) If the proposed new manufacturing equipment is installed and a deduction percentage  
12 of eighty percent (80%) is assumed, the approximate current year tax rate for these  
13 sites would be \$2.7546/\$100 and \$2.7546/\$100 (the change would be negligible).

14 **SECTION 6.** That, this Resolution shall be subject to being confirmed, modified and  
15 confirmed, or rescinded after public hearing and receipt by Common Council of the above  
16 described recommendations and resolution, if applicable.

17 **SECTION 7.** That, pursuant to I.C. 6-1.1-12.1, it is hereby determined that the  
18 deduction from the assessed value of the new manufacturing equipment shall be for a period of  
19 ten years.

20 **SECTION 8.** The deduction schedule from the assessed value of new manufacturing  
21 equipment pursuant to I.C. 6-1.1-12.1-17 shall look like this:

Year of Deduction	Percentage
1	100%
2	80%
3	65%
4	60%
5	45%
6	40%
7	25%
8	15%
9	10%
10	5%
11	0%

22 **SECTION 9.** That, the benefits described in the Petitioner's Statement of Benefits can  
23 be reasonably expected to result from the project and are sufficient to justify the applicable  
24 deductions.

25 **SECTION 10.** That, the taxpayer is non-delinquent on any and all property tax due to  
26 jurisdictions within Allen County, Indiana.

27 **SECTION 11.** That, pursuant to I.C. 6-1.1-12.1-12 et al, any property owner that has  
28 received a deduction under section 3 or 4.5 of said chapter may be required to repay the deduction  
29 amount as determined by the county auditor in accordance with section 12 of said chapter if the  
30

1 property owner ceases operations at the facility for which the deduction was granted and if the  
2 Common Council finds that the property owner obtained the deduction by intentionally providing  
3 false information concerning the property owner's plans to continue operation at the facility.

4 **SECTION 12.** That, this Resolution shall be in full force and effect from and after its  
5 passage and any and all necessary approval by the Mayor.

6 \_\_\_\_\_  
Member of Council

7 APPROVED AS TO FORM AND LEGALITY

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9 \_\_\_\_\_  
Malak Heiny, City Attorney

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DIGEST SHEET

TITLE OF ORDINANCE: **Declaratory Resolution**

DEPARTMENT REQUESTING ORDINANCE: **Community Development Division**

SYNOPSIS OF ORDINANCE: **Prairie Farms Dairy, Inc. is requesting the designation of an Economic Revitalization Area for eligible personal property improvements. Prairie Farms Dairy, Inc. will purchase and install new personal property manufacturing equipment.**

EFFECT OF PASSAGE: **Investment of \$18,774,968, retention of 123 full-time permanent jobs with an annual payroll of \$10,491,827 and an average annual salary of \$85,299.**

EFFECT OF NON-PASSAGE: **Potential loss of investment, retention of 123 full-time permanent jobs with an annual payroll of \$10,491,827 and an average annual salary of \$85,299.**

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

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

# MEMORANDUM



**TO:** City Council  
**FROM:** Carman Young, Economic Development Specialist  
**DATE:** June 4, 2026  
**RE:** Request for designation by Prairie Farms Dairy, Inc. as an ERA for personal property manufacturing equipment improvements.

## BACKGROUND

PROJECT ADDRESS:	<b>3400 Lima Road</b>	PROJECT LOCATED WITHIN:	<b>EDTA</b>
PROJECT COST:	<b>\$18,774,968</b>	COUNCILMANIC DISTRICT:	<b>3</b>

COMPANY PRODUCT OR SERVICE:	<b>Prairie Farms Dairy, Inc. produces a wide range of dairy products.</b>
PROJECT DESCRIPTION:	<b>Prairie Farms Dairy will purchase and install new personal property manufacturing equipment toward converting to a Class II dairy production facility.</b>

CREATED		RETAINED	
JOBS CREATED (FULL-TIME):	<b>0</b>	JOBS RETAINED (FULL-TIME):	<b>123</b>
JOBS CREATED (PART-TIME):	<b>0</b>	JOBS RETAINED (PART-TIME):	<b>0</b>
TOTAL NEW PAYROLL:	<b>0</b>	TOTAL RETAINED PAYROLL:	<b>\$10,491,827</b>
AVERAGE SALARY (FULL-TIME NEW):	<b>0</b>	AVERAGE SALARY (FULL-TIME RETAINED):	<b>\$85,299</b>

## COMMUNITY BENEFIT REVIEW

Yes  No  N/A

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

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?

**Explain: New personal property manufacturing 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

ERA designation induces employment opportunities for Fort Wayne area residents?  
**Explain: 76 full-time and 10 part-time positions will be created with an annual pay roll of \$4,164,883 and 79 full-time positions will be retained with a total annual payroll of \$4,735,048.**

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 personal property improvements is ten years.

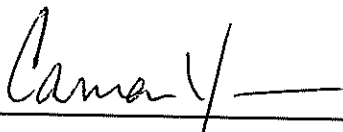
Under Fort Wayne Common Council's tax abatement policies and procedures, Prairie Farms Dairy, Inc. is eligible for a recommended ten year deduction on personal property manufacturing equipment improvements. Attached is a calculation of property taxes saved/paid with the deduction.

**PREVIOUSLY APPROVED PHASE-INS**

Prairie Farms Dairy, Inc. has previously been approved for the following tax phase-in:

- R-20-17 Approved for \$1,936,000 in real property improvements and \$6,830,000 in personal property improvements. Prairie Farms Dairy, Inc. constructed a new 22,500 square foot addition that housed a new processing system, six storage vessels, new packaging lines, palletizing equipment and cold/dry storage capability.

Signed:

  
\_\_\_\_\_  
Economic Development Specialist

**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 Prairie Farms Dairy, Inc.

**PERSONAL PROPERTY TAX ABATEMENT - 10 yr Schedule**

Year	True Cash		True Tax		Assessed Value		Tax		Tax Paid %	Deduction	Taxable AV	Tax Rate	Tax Paid	Tax Saved
	Value	"Pool 2"	Value	Value	Value	Abate %	Abate %							
1	\$18,774,968	40%	\$7,509,987	\$7,509,987	\$7,509,987	100%	100%	0%	\$7,509,987	\$0	0.028141	\$0	\$211,339	
2	\$18,774,968	56%	\$10,513,982	\$10,513,982	\$10,513,982	80%	80%	20%	\$8,411,186	\$2,102,796	0.028141	\$59,175	\$236,699	
3	\$18,774,968	42%	\$7,885,487	\$7,885,487	\$7,885,487	65%	65%	35%	\$5,125,566	\$2,759,920	0.028141	\$77,667	\$144,239	
4	\$18,774,968	32%	\$6,007,990	\$6,007,990	\$6,007,990	60%	60%	40%	\$3,604,794	\$2,403,196	0.028141	\$67,628	\$101,443	
5	\$18,774,968	24%	\$4,505,992	\$4,505,992	\$4,505,992	45%	45%	55%	\$2,027,697	\$2,478,296	0.028141	\$69,742	\$57,061	
6	\$18,774,968	18%	\$3,379,494	\$3,379,494	\$3,379,494	40%	40%	60%	\$1,351,798	\$2,027,697	0.028141	\$57,061	\$38,041	
7	\$18,774,968	15%	\$2,816,245	\$2,816,245	\$2,816,245	25%	25%	75%	\$704,061	\$2,112,184	0.028141	\$59,439	\$19,813	
8	\$18,774,968	15%	\$2,816,245	\$2,816,245	\$2,816,245	15%	15%	85%	\$422,437	\$2,393,808	0.028141	\$67,364	\$11,888	
9	\$18,774,968	15%	\$2,816,245	\$2,816,245	\$2,816,245	10%	10%	90%	\$281,625	\$2,534,621	0.028141	\$71,327	\$7,925	
10	\$18,774,968	15%	\$2,816,245	\$2,816,245	\$2,816,245	5%	5%	95%	\$140,812	\$2,675,433	0.028141	\$75,289	\$3,963	
											TOTAL TAX SAVED	(10 yrs on 10 yr deduction)	\$832,410	
											TOTAL TAX PAID	(10 yrs on 10 yr deduction)	\$604,692	

**Personal Property Abatements**

Tax Abatement Review System (2026)

Prairie Farms Dairy, Inc.

Points Possible	Points Awarded
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**INVESTMENT (30 points possible)**

## Total new investment in equipment

Over \$7,000,000	10	10
\$3,000,000 to \$6,999,999	8	
\$800,000 to \$2,999,999	6	
\$500,000 to \$799,999	4	
under \$500,000	2	

## Investment per employee (both jobs created and retained)

\$70,000 or more	10	10
\$36,000 to \$69,999	8	
\$12,500 to \$35,999	6	
\$2,500 to \$12,499	4	
less than \$2,500	2	

## Estimated local income taxes generated from jobs retained

\$83,000 or more	5	5
\$31,000 to \$82,999	4	
\$13,000 to \$32,999	3	
\$8,000 to \$12,999	2	
less than \$8,000	1	

## Estimated local income taxes generated from jobs created (Double points for start-up)

\$51,000 or more	5	
\$31,000 to \$59,999	4	
\$11,000 to \$30,999	3	
\$6,000 to \$10,999	2	
less than \$6,000	1	

**ECONOMIC BASE (25 points possible)**Location Quotient in designated Occupation Code  
(use majority Occupation Code of all created and retained jobs)

Greater than 1.0	3	
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## Estimated percent of business done outside

Allen County		
Greater than 75%	14	14
50% to 74%	10	
25% to 49%	6	

## Estimated Percent of City of Fort Wayne resident employees

Greater than 75%	8	
50% to 74%	5	5
25% to 49%	2	

**JOBS (18 points possible)**

## Total number of permanent jobs retained

Over 250	9	
100 to 249	8	8
50 to 99	6	
25 to 49	4	
10 to 24	2	
1 to 9	1	

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

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

**WAGES (20 points possible)**

Eighty percent of the jobs created and/or retained are within the following range.

Over \$65,000	20	20
\$61,000 to \$64,999	16	
\$55,000 to \$60,999	12	
\$51,000 to \$54,999	8	
\$47,000 to \$50,999	4	
Under \$47,000	0	

**BENEFITS (5 points possible)**

Major Medical Plan	5	5
Pension, Tuition Reimbursement, Life Insurance, Dental Insurance, Disability Insurance,	2	2

**Total 79**

**Length of Abatement**

- 20 to 39 points - 3 year abatement
- 40 to 59 points - 5 year abatement
- 60 to 74 points-- 7 year abatement
- 75 to 100 points-- 10 year abatement

**Personal Property Deduction Schedules**

**10 year**

- Year 1: 100%
- Year 2: 80%
- Year 3: 65%
- Year 4: 60%
- Year 5: 45%
- Year 6: 40%
- Year 7: 25%
- Year 8: 15%
- Year 9: 10%
- Year 10: 5%
- Year 11: 0%

**7 year**

- Year 1: 100%
- Year 2: 77%
- Year 3: 62%
- Year 4: 52%
- Year 5: 35%
- Year 6: 19%
- Year 7: 9%
- Year 8: 0%

**5 year**

- Year 1: 100%
- Year 2: 76%
- Year 3: 55%
- Year 4: 23%
- Year 5: 5%
- Year 6: 0%

**3 year**

- Year 1: 100%
- Year 2: 60%
- Year 3: 19%
- Year 4: 0%

CITY OF FT. WAYNE

MAY 29 2026 CR-1

4/2026



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:

Total cost of manufacturing equipment improvements:

\$18,774,968

Total cost of research and development equipment improvements:

Total cost of logistical distribution equipment improvements:

Total cost of information technology equipment improvements:

TOTAL OF ABOVE IMPROVEMENTS:

\$18,774,968

GENERAL INFORMATION

Real property taxpayer's name: Prairie Farms Dairy, Inc.

Personal property taxpayer's name: Prairie Farms Dairy, Inc.

Telephone number: 618-659-5615

Address listed on tax bill: 3744 Staunton Rd., Edwardsville, IL 62025

Name of company to be designated, if applicable: Prairie Farms Dairy, Inc.

Year company was established: 1971

Address of property to be designated: 3400 Lima Rd., Ft. Wayne, IN

Real estate property identification number: Multiple, see attached Exhibit A

Contact person name: Elaine Boch

Contact person telephone number: 816-825-6784

Contact email: eboch@mnadvisors.com

Contact person address: 6800 W 115th St., Overland Park, KS 66211

List company officer and/or principal operating personnel

NAME	TITLE	ADDRESS	PHONE NUMBER
Rob Ruppert	General Manager	3400 Lima Rd., Ft. Wayne, IN 46805	260-483-6436 x3322
Scott Niehaus	Vice President of Accounting & Tax	3744 Staunton Rd, Edwardsville, IL 62025	618-659-5615
Nick Kuhns	Vice President of Engineering	3744 Staunton Rd, Edwardsville, IL 62025	618-659-5648

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

NAME	PERCENTAGE
Prairie Farms is a farmer-owned agricultural cooperative	
There are over 594 cooperative members	
List of Members available upon request	

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? \_\_\_\_\_  
 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? 99%

What is the company's primary North American Industrial Classification Code (NAICs)? 311511

Describe the nature of the company's business, product, and/or service: Produces a wide range of dairy products, including milk, cheese, butter, yogurt, ice cream, sour cream, cottage cheese, and various beverages. The products are shipped across the Midwest and Mid-South. The project would elevate this facility from a regional operation to a strategically important production hub within our national network, strengthening our long-term investment and commitment to the Fort Wayne community.

Indiana Code allows for a property owner to voluntarily contribute a portion of the realized annual tax savings from the approved tax phase-in to a designated fund for the purpose of promoting economic development in the City of Fort Wayne. Is the property owner willing to contribute a portion of its annual tax savings to this fund?

Yes  10%  5% No

Dollar amount of annual sales for the last three years:

Year	Annual Sales
9/30/2025	\$85,451,080
9/30/2024	\$120,158,775
9/30/2023	\$120,351,608

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

Customer Name	City/State	Annual Gross Sales
Walmart	Bentonville, AR	Available on Request
AWG	Kansas City, KS	Available on Request
ALDI	Batavia, IL	Available on Request

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

Supplier Name	City/State	Annual Gross Purchases
Elopak	Little Rock, AR	Available on Request
QCS Purchasing Coop	Lisle, IL	Available on Request
Berry Plastics	Evansville, IN	Available on Request

List the company's top three competitors:

Competitor Name	City/State
Dairy Farmers of America	Kansas City, MO
Bordens Dairy	Dallas, TX
Land O Lakes	Arden Hills, MN

Describe the product or service to be produced or offered at the project site: Upon Completion of the improvements the Fort Wayne facility will be converted from a regional Class I fluid milk operation to Prairie Farms' premier Class II dairy production facility. The facility will produce cultured dairy products, including cottage cheese, to be distributed nationwide.

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?

Because of changing market conditions, the existing Class I fluid milk operation has become functionally obsolete. Without conversion to a Class II facility, Prairie farms cannot maintain operations at the Fort Wayne facility. As the project continues to evolve, additional capital investment opportunities are being identified and incorporated into the scope of work. As a result of these changes, the company has not been able to fully adhere to the standard ERA application process, and believes the project clearly meets the intent of the program.

**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: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

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: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Projected construction start (month/year): \_\_\_\_\_

Projected construction completion (month/year): \_\_\_\_\_

**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)

See Attached List of Personal Property.

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): 08/01/2026

Date last piece of equipment will be installed (month/year): 12/31/2028

Please provide the depreciation schedule term for equipment under consideration for personal property tax phase-in:  
Pool Number 3: (9-12 year life)

Book Life: 10 years

**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](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
Cooler	600-51-9193	10	922,060
Plant	601-51-0000	83	6,869,339
Driver/Sales	701-41-0000	16	1,479,767
Maintenance	702-49-0000	2	266,982
Office	801-43-0000	12	953,679

**Retained Full-Time Employment**

Occupation	Occupation Code	Number of Jobs	Total Payroll
Cooler	600-51-9193	10	922,060
Plant	601-51-0000	83	6,869,339
Driver/Sales	701-41-0000	16	1,479,767
Maintenance	702-49-0000	2	266,982
Office	801-43-0000	12	953,679

**Additional Full-Time Employment**

Occupation	Occupation Code	Number of Jobs	Total Payroll
N/A			

**PUBLIC BENEFIT INFORMATION**

**Current Part-Time or Temporary Jobs**

Occupation	Occupation Code	Number of Jobs	Total Payroll
none			

**Retained Part-Time or Temporary Jobs**

Occupation	Occupation Code	Number of Jobs	Total Payroll
none			

**Additional Part-Time or Temporary Jobs**

Occupation	Occupation Code	Number of Jobs	Total Payroll
none			

Check the boxes below if the existing jobs and the jobs to be created will provide the listed benefits:

- |  |  |  |
|--|--|--|
| <input checked="" type="checkbox"/> Pension Plan | <input checked="" type="checkbox"/> Major Medical Plan | <input checked="" type="checkbox"/> Disability Insurance |
| <input type="checkbox"/> Tuition Reimbursement   | <input checked="" type="checkbox"/> Life Insurance     | <input checked="" type="checkbox"/> Dental Insurance     |

List any benefits not mentioned above: \_\_\_\_\_

Estimated current number of City of Fort Wayne resident employees 123

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

## REQUIRED ATTACHMENTS

The following must be attached to the application.

1. **Statement of Benefits Form(s) (first page/front side completed and signed)**
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.**

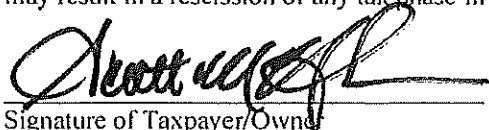
ERA filing fee (either real or personal property improvements)	.1% of total project cost not to exceed \$2,000
ERA filing fee (both real and personal property improvements)	.1% of total project cost not to exceed \$3,000
ERA filing fee (vacant commercial or industrial building)	\$1000
ERA filing fee in an EDTA	\$400
Waiver of non-compliance with ERA filing	\$2,000 + 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, installed and placed in service 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

**SCOTT M. NIEHAUS**

Printed Name and Title of Applicant

**5/29/2026**

Date

Return completed application to Community Development staff at 200 E. Berry Street Suite 320 Fort Wayne, IN 46802  
Please do not staple forms together.

Exhibit A

Real Estate ID's

02-07-26-404-025.000-073

02-07-26-427-016.001-073

02-07-26-454-001.000-073

02-07-26-476-001.000-073

02-07-26-476-002.000-073

02-07-26-476-004.000-073

02-07-26-476-005.000-073

## Personal Property Equipment

Equipment will include:

Bepex Application

Osgood Filler

Modern Filler - 4 Lane

Modern Filler - 6 Lane

Columbia Palletizer

Cheese Vats

Robotic Packaging Application

Storage And Ancillary Rigging

Fuji System

Dairy Conveyor (Includes Drinkable Bundler)

Process Piping

Zwirner Filler

Process Controls

Silo Refurbishment (Wwtp)

Pathogen Focus Application

Tanks

Delkor (Aldi Tray)

Separator 1

Separator 2

Homogenizer 1

Homogenizer 2

Descrambler

Delkor (Hiland Unit)



**STATEMENT OF BENEFITS  
PERSONAL PROPERTY**

State Form 51764 (R5 / 1-21)  
Prescribed by the Department of Local Government Finance

MAY 29 2026  
CRJ

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 <b>Prairie Farms Dairy, Inc.</b>		Name of contact person <b>Elaine Boch</b>							
Address of taxpayer (number and street, city, state, and ZIP code) <b>3744 Staunton Rd, Edwardsville, IL, 62025, USA</b>		Telephone number <b>( 816 ) 285-6784</b>							
SECTION 2		LOCATION AND DESCRIPTION OF PROPOSED PROJECT							
Name of designating body <b>Fort Wayne Common Council</b>		Resolution number (s)							
Location of property <b>3400 Lima Road, Ft. Wayne, IN 46805</b>		County <b>Allen</b>	DLGF taxing district number <b>073</b>						
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.)  Equipment is to transform the facility from a Class I to a Class II production facility. See attached list of equipment.		ESTIMATED							
			START DATE	COMPLETION DATE					
		Manufacturing Equipment	<b>08/01/2026</b>	<b>12/31/2028</b>					
		R & D Equipment							
		Logist Dist Equipment							
		IT Equipment							
SECTION 3		ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT							
Current Number <b>123</b>	Salaries <b>10,491,827</b>	Number Retained <b>123</b>	Salaries <b>10,491,827</b>	Number Additional	Salaries				
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		LOGIST DIST EQUIPMENT		IT EQUIPMENT		
	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	
Current values	52,945,155	13,790,250							
Plus estimated values of proposed project	18,774,968	5,632,490							
Less values of any property being replaced									
Net estimated values upon completion of project	71,720,123	19,422,740							
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 <i>Scott M Niehaus</i>						Date signed (month, day, year) <b>5/29/2026</b>			
Printed name of authorized representative <b>SCOTT M NIEHAUS</b>						Title <b>VP ACCOUNTING &amp; TAX</b>			

**FOR USE OF THE DESIGNATING BODY**

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;

<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> 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.
<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	

C. The amount of deduction applicable to new manufacturing 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.)

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 \$ N/A cost with an assessed value of \$ N/A. (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:

<input type="checkbox"/> Year 1	<input type="checkbox"/> Year 2	<input type="checkbox"/> Year 3	<input type="checkbox"/> Year 4	<input type="checkbox"/> Year 5	<input type="checkbox"/> 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.)
<input type="checkbox"/> Year 6	<input type="checkbox"/> Year 7	<input type="checkbox"/> Year 8	<input type="checkbox"/> Year 9	<input checked="" type="checkbox"/> Year 10	

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 property commonly known as 3400 Lima  
Road Fort Wayne, Indiana 46805 (Prairie Farms  
Dairy, Inc.)**

**WHEREAS**, Common Council has previously designated and declared by Declaratory Resolution the following described properties 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 retain 123 full-time jobs with a total annual payroll of \$10,491,827 with the average retained full-time annual salary being \$85,299; and

**WHEREAS**, the total estimated project cost is \$18,774,968; and

**WHEREAS**, a recommendation has been received from the Committee on Finance on 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; and

**WHEREAS**, if said Resolution involves an area that has already been designated an allocation area under I.C. 36-7-14-39, The Fort Wayne Redevelopment Commission has adopted a Resolution approving the designation.

**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 personal property for new manufacturing equipment improvements to be made between August 1, 2026 and December 31, 2028. 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 the value of the new manufacturing 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 installation of the new manufacturing equipment.

**SECTION 5.** The current year approximate tax rates for taxing units within the City would be:

- (a) If the proposed new manufacturing equipment is not installed, the approximate current year tax rates for this site would be \$2.7546/\$100.
- (b) If the proposed new manufacturing equipment is installed and no deduction is granted, the approximate current year tax rate for the site would be \$2.7546/\$100 (the change would be negligible).

(c) If the proposed new manufacturing equipment is installed, and a deduction percentage of eighty percent (80%) is assumed, the approximate current year tax rate for the site would be \$2.7546/\$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 new manufacturing equipment shall be for a period of seven years.

**SECTION 7.** The deduction schedule from the assessed value of new manufacturing equipment pursuant to I.C. 6-1.1-12.1-17 shall look like this:

Year of Deduction	Percentage
1	100%
2	80%
3	65%
4	60%
5	45%
6	40%
7	25%
8	15%
9	10%
10	5%
11	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 new manufacturing 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 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 and submitted along with the deduction application at the time of filing.

**SECTION 10.** The performance report must contain the following information

- (a) The cost and description of real property improvements and/or new manufacturing equipment acquired.
- (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 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 said 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.

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Member of Council

APPROVED AS TO FORM AND LEGALITY

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Malak Heiny, City Attorney