

**A RESOLUTION determining SUBSTANTIAL NON-COMPLIANCE with Statement of Benefits (CF-1) form filing for 2026 for those entities listed in Exhibit 1 under various Confirming Resolutions with an “Economic Revitalization Area” approved under I.C. 6-1.1-12.1**

**WHEREAS**, Common Council has previously designated and declared by Declaratory Resolution and Confirming Resolution with approved Statement of Benefits (hereinafter “SB-1”) forms, certain property for those entities listed in Exhibit 1, as “Economic Revitalization Areas” under Sections 153.13-153.24 of the Municipal Code of the City of Fort Wayne, Indiana, and I.C. 6-1.1-12.1; and

**WHEREAS**, property owners whose SB-1 form was approved after July 1, 1991, who file a deduction application under Sections 3 and 4.5 of I.C. 6-1.1-12.1 and Section 153.21 of the Fort Wayne Code of Ordinances, must file a Compliance with Statement of Benefits Form (hereinafter “CF-1”) with the City of Fort Wayne, and in some cases also with either the Allen County Auditor or the Allen County Assessor or both, showing information on the extent to which there has been compliance with the approved SB-1 for the applicant’s project; and

**WHEREAS**, those entities listed in Exhibit 1 have filed CF-1 forms at the appropriate offices; and

**WHEREAS**, all of those entities listed on Exhibit 1 have, as part of the Phase-In approval process, filed and had approved SB-1 forms wherein each of the applicant’s specified that it would obtain a certain number of full-time and part-time jobs, create a certain number of full-time and/or part-time jobs by a specifically identifiable date and specified certain levels of payroll that would either be retained or created as a result of the jobs retained and/or created; and

**WHEREAS**, each year by and through the filing of their respective CF-1 forms, each entity listed on Exhibit 1 provides information necessary to determine whether or not they are in compliance with their approved SB-1; and

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

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

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

1                   2.       Meeting 75% or more of the total payroll stated to be created or retained as  
2                                   delineated in the original Statement of Benefits Form (SB-1) approved by Common  
3                                   Council, and

4                   **WHEREAS**, each of the entities listed in Exhibit 1, by and through the evidence provided  
5                   in their respective CF-1 forms have failed to substantially comply with their originally filed and  
6                   approved SB-1 forms within the parameters of the definition of substantial compliance; and

7                   **WHEREAS**, Common Council will determine, not later than 45 days after receipt of the  
8                   CF-1 forms, that those entities whose properties are designated as an Economic Revitalization  
9                   Area have failed to substantially comply with their original SB-1 forms previously approved by  
10                   Common Council; and

11                   **WHEREAS**, if Common Council takes no action within the 45 days specified then the  
12                   entities listed on Exhibit 1 shall be deemed to have substantially complied; and

13                   **WHEREAS**, Common Council desires at this time to make a finding that all of those entities  
14                   listed on Exhibit 1 have failed to substantially comply with their respective SB-1 forms previously  
15                   approved by Common Council.

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

18                   **SECTION 1.** Common Council, by and through the Community Development Division of  
19                   the City of Fort Wayne, having reviewed the individual and detailed information as provided on the  
20                   Compliance with Statement of Benefits Form (CF-1) filed by each of those entities listed on Exhibit  
21                   1, all of whom are within an approved Economic Revitalization area for 2025, finds that each of the  
22                   entities listed on Exhibit 1 have failed to substantially comply pursuant to I.C. 6-1.1-12.1 and  
23                   Section 153.21 of the Fort Wayne Code of Ordinances as a result of their failure to create 75% or  
24                   more of the full and or part-time jobs stated to be created or retained as delineated in their  
25                   respective original Statement of Benefits form (SB-1) and/or have failed to create 75% or more of  
26                   the payroll stated to be generated by the created or retained jobs as delineated in their respective  
27                   original Statement of Benefits forms (SB-1).

28                   **SECTION 2.** As a result of this finding, Common Council directs the Community  
29                   Development Division of the City of Fort Wayne to mail a written notice to each of the entities  
30                   identified on Exhibit 1. Said written notice shall include a copy of this Resolution and shall provide  
an explanation of the reason(s) for Common Council's determination in detail, identifying those  
specific areas of the entity's failure to comply, and further specifying the date, time, and place of a  
hearing to be conducted by Common Council for the purpose of further considering Compliance  
with Statement of Benefits for those property owners listed on Exhibit 1.

1 Common Council further directs that any hearing set pursuant to this Resolution may not  
2 be set more than 30 days after the date on which the notice to the property owner is mailed.

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

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Member of Council

8 APPROVED AS TO FORM A LEGALITY

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11 Malak Heiny, City Attorney  
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**EXHIBIT 1**  
**2026 NON-COMPLIANT WITH STATEMENT OF BENEFITS**

|           |           |                            |         |    |                           |
|-----------|-----------|----------------------------|---------|----|---------------------------|
| 4/17/2026 | 4/17/2026 | Accugear, Inc.             | R-10-19 | B  | 6710 Innovation Boulevard |
| 5/8/2026  |           | All America City Investors | 117-18  | R  | 7310 Innovation Blvd      |
| review    |           | Ash Brokerage Corporation  | 19-15   | B  | 888 Harrison Street       |
|           | 5/1/2026  | Dana Light Axle Products   | 75-21   | P  | 2100 W State Blvd         |
| 5/5/2026  |           | HDS, LLC                   | R-27-22 | RV | 9107 Yeager Lane          |
| 5/1/2026  |           | Markar Properties II, LLC  | R-72-23 | R  | 2488 Persistence Drive    |
| 4/30/2026 | 4/30/2026 | New Process Graphics       | R-76-22 | B  | 310 W. Cook Road          |
|           | 5/14/2026 | Peg Perego USA, Inc.       | 41-11   | P  | 3625 Independence Drive   |
|           | 4/30/2026 | Smith Brothers of Berne    | R-23-22 | P  | 9107 Yeager Lane          |
| 4/22/2026 |           | UTEC, Inc.                 | 32-20   | R  | 111 E. Wayne Street       |
| 5/13/2026 | 5/13/2026 | Vita Nonwovens             | 35-18   | B  | 9403 Avionics Drive       |

DIGEST SHEET

**TITLE OF ORDINANCE: Resolution determining substantial non-compliance with Statement of Benefits (CF-1) form filing for 2026 for those entities listed in Exhibit 1 under various Confirming Resolutions with an Economic Revitalization Area” approved under I.C. 6-1.1-12.1**

**DEPARTMENT REQUESTING ORDINANCE: Community Development Division**

**SYNOPSIS OF ORDINANCE: This resolution determines those entities listed in Exhibit 1 as substantially non-compliant with Statement of Benefits (CF-1) Form filings made by the businesses made in 2026 with an approved economic revitalization area pursuant to both City of Fort Wayne Code and Indiana Code.**

**EFFECT OF PASSAGE: Following approval of this resolution, as per City of Fort Wayne Code and Indiana Code, a required hearing will be scheduled for each entity listed to hear cause for the non-compliance and determine if the tax phase-in shall continue or be terminated.**

**EFFECT OF NON-PASSAGE: Potential retention or loss of economic revitalization area deduction (property tax phase-in).**

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

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