

**A CONFIRMING RESOLUTION designating an
"Economic Revitalization Area" under I.C. 6-1.1-12.1
for property commonly known as 4404 Engle Ridge
Drive Fort Wayne, Indiana 46804 (Trivector
Manufacturing, 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 create 76 full-time jobs with an average annual salary of \$52,028 and ten part-time jobs with an average annual salary of \$21,069 for a total created annual payroll of \$1,164,883, and retain 79 full-time jobs with a total annual payroll of \$4,735,048 with the average retained full-time annual salary being \$59,937; and

WHEREAS, the total estimated project cost is \$3,518,855; 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 March 1, 2026 and December 31, 2030. 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 \$2.8141/\$100.

- 1 (b) If the proposed new manufacturing equipment is installed and no deduction is
2 granted, the approximate current year tax rate for the site would be \$2.8141/\$100
3 (the change would be negligible).
4 (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 \$2.8141/\$100 (the change would be negligible).

5 **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.

6 **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:

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Year of Deduction	Percentage
1	100%
2	77%
3	62%
4	52%
5	35%
6	19%
7	9%
8	0%

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13 **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.

14 **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.

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

- 19 (a) The cost and description of real property improvements and/or new
manufacturing equipment acquired.
20 (b) The number of employees hired through the end of the preceding calendar year
as a result of the deduction.
21 (c) The total salaries of the employees hired through the end of the preceding
calendar year as a result of the deduction.
22 (d) The total number of employees employed at the facility receiving the deduction.
23 (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.

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

25 **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.
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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 Trivector Manufacturing, Inc. for eligible personal property improvements. Trivector Manufacturing, Inc. will purchase and install new personal property manufacturing equipment.**

EFFECT OF PASSAGE: **Investment of \$3,518,855, creation of 76 full-time permanent jobs with an average annual salary of \$52,028, ten part-time jobs with an average annual salary of \$21,069 and a total annual payroll of \$4,164,883 and the retention of 79 full-time permanent jobs with an annual payroll of \$4,735,048 and an average annual salary of \$59,937.**

EFFECT OF NON-PASSAGE: **Potential loss of investment, creation of 76 full-time permanent jobs with an average annual salary of \$52,028, ten part-time jobs with an average annual salary of \$21,069 and a total annual payroll of \$4,164,883 and the retention of 79 full-time permanent jobs with an annual payroll of \$4,735,048 and an average annual salary of \$59,937.**

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

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

DIGEST SHEET

TITLE OF ORDINANCE: Declaratory Resolution

DEPARTMENT REQUESTING ORDINANCE: Community Development Division

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

EFFECT OF PASSAGE: Investment of \$3,518,855, creation of 76 full-time permanent jobs with an average annual salary of \$52,028, ten part-time jobs with an average annual salary of \$21,069 and a total annual payroll of \$4,164,883 and the retention of 79 full-time permanent jobs with an annual payroll of \$4,735,048 and an average annual salary of \$59,937.

EFFECT OF NON-PASSAGE: Potential loss of investment, creation of 76 full-time permanent jobs with an average annual salary of \$52,028, ten part-time jobs with an average annual salary of \$21,069 and a total annual payroll of \$4,164,883 and the retention of 79 full-time permanent jobs with an annual payroll of \$4,735,048 and an average annual salary of \$59,937.

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: July 29, 2026
RE: Request for designation by Trivector Manufacturing, Inc. as an ERA for personal property manufacturing equipment improvements.

BACKGROUND

PROJECT ADDRESS:	4404 Engle Ridge Drive	PROJECT LOCATED WITHIN:	N/A
PROJECT COST:	\$3,518,855	COUNCILMANIC DISTRICT:	4

COMPANY PRODUCT OR SERVICE:	Trivector Manufacturing, Inc. manufactures building materials used for the construction and installation of inground pools.
PROJECT DESCRIPTION:	Trivector Manufacturing, Inc. will purchase and install new personal property manufacturing equipment.

CREATED

RETAINED

JOBS CREATED (FULL-TIME):	76	JOBS RETAINED (FULL-TIME):	79
JOBS CREATED (PART-TIME):	10	JOBS RETAINED (PART-TIME):	0
TOTAL NEW PAYROLL:	\$4,164,883	TOTAL RETAINED PAYROLL:	\$4,735,048
AVERAGE SALARY (FULL-TIME NEW):	\$52,028	AVERAGE SALARY (FULL-TIME RETAINED):	\$52,028

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-2, General 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 seven years.

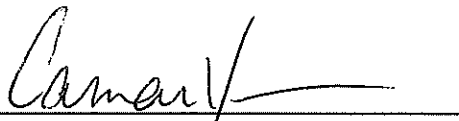
Under Fort Wayne Common Council's tax abatement policies and procedures, Trivector Manufacturing, Inc. is eligible for a recommended seven year deduction on personal property manufacturing equipment improvements. Attached is a calculation of property taxes saved/paid with the deduction.

PREVIOUSLY APPROVED PHASE-INS

Trivector Manufacturing, Inc. has previously been approved for the following tax phase-in:

- R-91-14 Approved for \$4,000,000 in real property improvements and \$1,115,000 in personal property improvements to renovate the existing 127,000 square foot facility and purchase and install new manufacturing, logistical and information technology equipment. Failed to file annual compliance documents in 2020. Based on communication at the time would not have been compliant for jobs and annual payroll, did not pursue waiver of non-compliance to file documents and proceed with non-compliance hearing process. Self-terminated the phase-in due to failure to file documents.

Signed:


Economic Development Specialist



CITY OF FT. WAYNE

MAY 26 2026
CR4

1/2026

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:

3,518,855

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:

3,518,855**GENERAL INFORMATION**

Real property taxpayer's name: _____

Personal property taxpayer's name: Trivector Manufacturing, Inc.Telephone number: 260-637-0141Address listed on tax bill: 4404 Engle Ridge Dr, Fort Wayne, IN 46804Name of company to be designated, if applicable: Trivector Manufacturing, Inc.Year company was established: 2009Address of property to be designated: 4404 Engle Ridge Dr, Fort Wayne, IN 46804Real estate property identification number: 02-12-20-202-012.000-074Contact person name: Todd EppleContact person telephone number: 260-265-1872 Contact email: todd.epple@onlyalpha.comContact person address: 4404 Engle Ridge Dr, Fort Wayne, IN 46804

List company officer and/or principal operating personnel

NAME	TITLE	ADDRESS	PHONE NUMBER
Thomas Epple	President/CEO	14690 Mapleton, TC MI 49686	260-417-4752
Timothy Saxer	VP	520 Ln 375 Ckd Lk, Angola IN	260-413-7827
Todd Epple	VP	13421 Beckwith Dr, Carmel IN	260-265-1872
Mark Linn	VP	6191 Ziggy Cv, Auburn IN 46706	260-265-1874

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

NAME	PERCENTAGE
Thomas Epple	35%
Katherine Epple	38%
Timothy Saxer	27%

- ☐ 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? 96.4%

What is the company's primary North American Industrial Classification Code (NAICs)? 339920

Describe the nature of the company's business, product, and/or service: Trivector Manufacturing Inc (Only Alpha Pool Products) manufactures building materials used for the construction and installation of inground swimming pools. Product lines include steel and composite building materials, molded steps, coping, and vinyl pool liners.

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
2025	18,153,150
2024	17,640,482
2023	18,192,124

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

Customer Name	City/State	Annual Gross Sales
Baystate Pool Supplies	North Billerica, MA	2,691,999
Galaxy Home Recreation	Tulsa, OK	869,682
Southern Elite Distribution	North Little Rock, AR	471,113

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

Supplier Name	City/State	Annual Gross Purchases
O'Sullivan Films Inc	Winchester, VA	2,144,927
Worthington Steel	Worthington, OH	1,989,559
Zehrco Giancola Composites	Ashtabula, OH	1,026,242

List the company's top three competitors:

Competitor Name	City/State
Latham Pool Products	Latham, NY
Cardinal Systems Inc	Schuylkill Haven, PA
Hydra Pools	Sweetwater, TN

Describe the product or service to be produced or offered at the project site: Building Materials used for the construction and installation of inground swimming pools including steel walls, composite walls, fiberglass steps, and vinyl pool liners.

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?

Economic factors post-COVID caused a cessation of growth in this industry. Slowly these economic factors have grown back and new opportunities with new international partners have become possible. To continue to meet returning and future demand as new diversified opportunities in this partnership new personal property equipment needs purchased and installed.

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)

Please see attached list.

☐ 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): March 20, 2026

Date last piece of equipment will be installed (month/year): December 31, 2030

Please provide the depreciation schedule term for equipment under consideration for personal property tax phase-in:
7 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.

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
General Managers	11-1021	5	\$843,450
Supervisors/Sales	51-1011	13	\$1,089,201
Fabricators	51-2099	31	\$1,605,425
Production Labor	51-9198	30	\$1,196,972

Retained Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll
General Managers	11-1021	5	\$843,450
Supervisors/Sales	51-1011	13	\$1,089,201
Fabricators	51-2099	31	\$1,605,425
Production Labor	51-9198	30	\$1,196,972

Additional Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll
General Managers	11-1021	1	
Supervisors/Sales	51-1011	12	\$942,791
Fabricators	51-2099	37	\$1,741,045
Production Labor	51-9198	26	\$1,095,615

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
Production Labor	51-9198	10	\$210,695

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: _____

Estimated number of City of Fort Wayne resident employees 61

When will you reach the levels of employment shown above? (month/year): 12/2030

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

Thomas A. Apple

Printed Name and Title of Applicant

5/14/2026

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

Pool Factory II LLC / Trivector Manufacturing Inc

Legal Description of Property at 4404 Engle Ridge Drive, Fort Wayne, IN 46804

PARCEL I:

The North 255.0 feet of Block #6 in Engle Ridge, Industrial Park, Section "B", an Addition to the City of Fort Wayne, Indiana, as recorded In Plat Record 37, pages 23-25.

PARCEL II:

Block Number 6, except the North 255.0 feet thereof, In Engle Ridge Industrial Park, Section "B", an Addition to the City of Fort Wayne, Indiana, together with part of the West Half of the Northeast Quarter of Section 20, Township 30 North, Range 12 East, Allen County, Indiana, said part being more particularly described as follows, to-wit: BEGINNING at the Southwest corner of said Block Number 6, thence South 02 degrees 08 minutes East (assumed bearing) on and along the Southerly projection of the West line of said Block Number 6, a distance of 65.0 feet; thence North 90 degrees 00 minutes East and parallel to the South line of said Block Number 6, a distance of 330.56 feet to the Westerly right of way line of Engle Ridge Drive; thence Northerly, on and along said Westerly right of way line as defined by a regular curve to the left having a radius of 342.05 feet, an arc distance of 27.93 feet (the chord of which bears North 00 degrees 12 minutes East, for a length of 27.92 feet) to the point of tangency; thence North 02 degrees 08 minutes West, continuing along said Westerly right of way line, and tangent to said curve, a distance of 37.06 feet to the Southeast corner of said Block Number 6; thence South 90 degrees 00 minutes West, on and along the South line of said Block Number 6, a distance of 331.7 feet to the point of beginning, said part said in previous deed to contain 0.494 acres of land and the total, said in previous deed to contain 2.054 acres of land, more or less.

PARCEL III:

Part of the West Half of the Northeast Quarter of Section 20, Township 30 North, Range 12 East, Allen County, Indiana, more particularly described as follows, to-wit: BEGINNING on the Southerly projection of the West line of Block #6 In Engle Ridge Industrial Park, Section "B", an Addition to the City of Fort Wayne, Indiana, at a point situated 65.0 feet, South 02 degrees 08 minutes East from the Southwest corner of said Block #6; thence South 02 degrees 08 minutes East, on and along said Southerly projection, a distance of 326.29 feet to the Northwestern right-of-way line of Engle Ridge Drive; thence Northeasterly, on and

along said Northwesterly right-of-way line, as defined by a regular curve to the left having a radius of 342.05 feet, an arc distance of 498.78 feet (the chord of which bears North 44 degrees 19 minutes East, for a length of 455.75 feet); thence South 90 degrees 00 minutes West and parallel to the South line of said Block #6, a distance of 330.56 feet to the point of beginning, said in previous deed to contain 1.861 acres of land, more or less.

PARCEL IV:

Part of Engle Ridge Industrial Park, Section "B", as recorded in the Office of the Recorder of Allen County, Indiana, and a part of the West Half of the Northeast Quarter of Section 20, Township 30 North, Range 12 East, Allen County, Indiana, all being more particularly described as follows, to-wit: BEGINNING at a rebar found monumenting the Southeast corner of Block 7 in said Industrial Park; thence North along the East line of said Block 7, a distance of 853.32 feet (platted 852.9 feet) to the Northeast corner of said Block 7, said corner being monumented by a rebar found 2.31 feet North and 1.00 feet East; thence East with a deflection angle to the right of 92 degrees 08 minutes along the North line of said Industrial Park, a distance of 40.03 feet to the Northwest corner of Block 6 in said Industrial Park, said corner being monumented by a rebar found 0.10 feet South and 0.75 feet East; thence South with a deflection angle to the right of 87 degrees 52 minutes along the West line of said Block 6 and the West line of said Block 6 projected South, a distance of 853.32 feet to a rebar found on the North right-of-way line of Arden Drive (as referenced by monuments found); thence West along said North right-of-way line, a distance of 40.03 feet to the point of beginning, said in previous deed to contain 0.78 acres of land, more or less.

PARCEL V:

Block Number 7 In Engle Ridge Industrial Park, Section "B", an Addition to the City of Fort Wayne, Indiana, EXCEPTING THEREFROM the North 99.0 feet thereof and EXCEPTING THEREFROM the South 200.0 feet thereof, as recorded in Plat Record 37, pages 23-25.

BEING ALTOGETHER DESCRIBED AS FOLLOWS:

BEGINNING at the Northeast corner of Block #6 in Engle Ridge Industrial Park, Section "B", being recorded in Plat Record 37, pages 23-25 In the Office of the Recorder of Allen County, Indiana; thence Southerly, on and along the East line of said Block #6 and the Southerly projection thereof, being also the West right-of-way of Engle Ridge Drive, a distance of 497.06 feet to the point of curvature of a regular curve to the right having a radius of 342.05 feet; thence Southwesterly, on and along said right-of-way line as defined by said curve and being recorded in Document Number 74-24664 In the Office of said County, an arc length of 537.29 feet, being subtended by a long chord having a length of 483.72 feet forming a

central angle of 90 degrees 00 minutes to the point of tangency; thence Westerly and tangent to said curve and on and along the North right-of-way line of Arden Drive, a distance of 29.43 feet to the Southeast corner of Block #7 In said Engle Drive Industrial Park; thence Northerly, on and along the East line of said Block #7, a distance of 200.0 feet; thence Westerly and parallel with the South line of Block #7, a distance of 329.77 feet to the West line thereof; thence Northerly, on and along said West line, being also the East right-of-way line of Clubview Drive, a distance of 566.2 feet to a point situated 99.0 feet Southerly from the Northwest corner of said Block #7; thence Easterly and parallel with the North line of said Block #7, a distance of 330.0 feet to the East line thereof; thence Northerly, on and along said East line, a distance of 99.0 feet to the Northeast corner thereof; thence Easterly, on and along the Westerly projection of the North line of said Block #6 and the North line of said Block #6, a distance of 371.7 feet to the point of beginning, said in previous deed to contain 10.878 acres of land, more or less.

EXCEPTING THEREFROM: The South 200 feet of the West 20 feet of the 40 foot wide railroad spur shown along the East side of Block #7 In the plat of Engle Ridge Industrial Park, Section "B", as recorded in Plat Record 37, pages 23-25 in the Office of the Recorder of Allen County, Indiana, more particularly described as follows: Beginning at the Southeasterly corner of said Block #7; thence North 00 degrees 08 minutes 49 seconds East, along the West line of said railroad spur, a distance of 200.00 feet; thence South 89 degrees 51 minutes 11 seconds East, a distance of 20.00 feet to the centerline of said railroad spur; thence South 00 degrees 08 minutes 49 seconds West, along the centerline of said railroad spur, a distance of 200.00 feet to a point on the North line of Arden Drive; thence North 89 degrees 51 minutes 11 seconds West, along the North line of Arden Drive, a distance of 20.00 feet to the point of beginning, said in previous deed to contain 0.092 acres, more or less.

EXHIBIT B

Trivector Manufacturing Inc

Manufacturing Equipment to be Installed

5x - ACS 224 34' Long Vinyl Machines
2x - Vinyl Duct Systems
2x - ACS Bearer Machines
2x - Vinyl Carousels for Bearer
2x - Eastman C125 Conveyors
5x - Vinyl Transport Carts
2x - Vinyl Carousels for Cutters
10x - Theratron F10 Bar Wall Welders
10x - 10k Turntables
2x - 4kw Solidyne RF Welders for Bearer
5x - Theratron F10 Bar Step Welders
2x - RF Welder Tables
5x - 4kw Solidyne RF Welders for Steps
1x - Air Line System
2x - Unwind Racks for Bearer
5x - Vinyl Tools
5x - Vinyl Die for Steps



STATEMENT OF BENEFITS PERSONAL PROPERTY

State Form 51764 (R5 / 1-21)

Prescribed by the Department of Local Government Finance

CITY OF FT. WAYNE

MAY 26 2026

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 Trivector Manufacturing Inc		Name of contact person Todd Epple						
Address of taxpayer (number and street, city, state, and ZIP code) 4404 Engle Ridge Dr, Fort Wayne, IN 46804		Telephone number (260) 637-0141						
SECTION 2		LOCATION AND DESCRIPTION OF PROPOSED PROJECT						
Name of designating body Fort Wayne Common Council		Resolution number (s)						
Location of property 4404 Engle Ridge Dr, Fort Wayne, IN 46804		County Allen						
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.) Please see attached list		ESTIMATED						
		START DATE	COMPLETION DATE					
		Manufacturing Equipment	3/20/26 12/31/30					
		R & D Equipment						
		Logist Dist Equipment						
IT Equipment								
SECTION 3		ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT						
Current Number 79	Salaries 4,735,048	Number Retained 79	Salaries 4,735,048	Number Additional 86	Salaries 4,164,883			
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	10.5m						
	Plus estimated values of proposed project	3.4m						
	Less values of any property being replaced	0						
Net estimated values upon completion of project	13.9m							
SECTION 5		WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER						
Estimated solid waste converted (pounds) 0		Estimated hazardous waste converted (pounds) 0						
Other benefits:								
SECTION 6		TAXPAYER CERTIFICATION						
I hereby certify that the representations in this statement are true.								
Signature of authorized representative <i>Thomas A. Epple</i>						Date signed (month, day, year) 5/14/2026		
Printed name of authorized representative THOMAS A. EPPLE						Title President / CEO		

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;

☒ Yes ☐ No ☐ Enhanced Abatement per IC 6-1.1-12.1-18
☐ Yes ☒ No Check box if an enhanced abatement was
☐ Yes ☒ No approved for one or more of these types.
☐ Yes ☒ 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:

☐ Year 1 ☐ Year 2 ☐ Year 3 ☐ Year 4 ☐ Year 5 ☐ Enhanced Abatement per IC 6-1.1-12.1-18
☐ Year 6 ☒ Year 7 ☐ Year 8 ☐ Year 9 ☐ Year 10 Number of years approved: _____
 (Enter one to twenty (1-20) years; may not exceed twenty (20) years.)

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.

EXHIBIT B

Trivector Manufacturing Inc

Manufacturing Equipment to be Installed

5x - ACS 224 34' Long Vinyl Machines
2x - Vinyl Duct Systems
2x - ACS Beader Machines
2x - Vinyl Carousels for Beaders
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10x - 10k Turntables
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5x - Thermatron F10 Bar Step Welders
2x - RF Welder Tables
5x - 4kw Solidyne RF Welders for Steps
1x - Air Line System
2x - Unwind Racks for Beaders
5x - Vinyl Tools
5x - Vinyl Die for Steps

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 4404 Engle
Ridge Drive Fort Wayne, Indiana 46804 (Trivector
Manufacturing, 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 create 76 full-time jobs with an average annual salary of \$52,028 and ten part-time jobs with an average annual salary of \$21,069 for a total created annual payroll of \$1,164,883, and retain 79 full-time jobs with a total annual payroll of \$4,735,048 with the average retained full-time annual salary being \$59,937; and

WHEREAS, the total estimated project cost is \$3,518,855; 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 March 1, 2026 and December 31, 2030. 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 \$2.8141/\$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 \$2.8141/\$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 \$2.8141/\$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 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	77%
3	62%
4	52%
5	35%
6	19%
7	9%
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 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.

Member of Council

APPROVED AS TO FORM AND LEGALITY

Malak Heiny, City Attorney