

A RESOLUTION determining SUBSTANTIAL COMPLIANCE OR NON-COMPLIANCE with Statement of Benefits (CF-1) form filing for 2026 for Accugear, Inc. for property at 6710 Innovation Boulevard, Fort Wayne, IN 46818 under Confirming Resolution R-10-19 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 Accugear, Inc. as an "Economic Revitalization Area" under Sections 153.13-153.24 of the Municipal Code of the City of Fort Wayne, Indiana, and I.C. 6-1.1-12.1; and

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

WHEREAS, Accugear, Inc. has filed CF-1 forms with the City of Fort Wayne, Allen County Auditor and the Allen County Assessor; and

WHEREAS, Accugear, Inc.'s approved SB-1 form stated that 101 full-time jobs would be retained and 60 full-time jobs created by December 31, 2020; and

WHEREAS, Accugear, Inc.'s approved SB-1 form stated \$4,773,703 in annual payroll would be retained for the 101 full-time retained jobs and \$2,373,000 in annual payroll created for the 60 full-time jobs to be created; and

WHEREAS, Accugear, Inc.'s 2026 CF-1 form filing stated that 101 full-time jobs have been retained and four full-time jobs have been created; and

WHEREAS, Accugear, Inc.'s 2026 CF-1 form filing stated \$4,773,703 in annual payroll for the 101 full-time jobs retained and \$4,320,216 in annual payroll for the four full-time jobs created; and

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

WHEREAS, Common Council has defined substantial compliance under Section 153.21 of the Municipal Code of the City of Fort Wayne 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
2. Meeting 75% or more of the total payroll stated to be created or retained as delineated in the original Statement of Benefits Form (SB-1) approved by Common Council; and

WHEREAS, meeting 75% of the 101 full-time jobs to be retained and 60 full-time jobs to be created means retaining 76 full-time jobs and creating 45 full-time job; and

WHEREAS, meeting 75% of the \$4,773,703 retained annual payroll means \$3,580,277 in retained annual payroll and 75% of the \$2,373,000 in created annual payroll means \$1,779,750 in created annual payroll; and

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

5 **WHEREAS**, Common Council made a determination on June 23, 2026 that Accugear,
6 Inc. was not in substantial compliance as a result of its failure to retain at least 76 full-
7 time jobs with a retained annual payroll of at least \$3,580,227 and create at least 45
8 new full-time jobs with at least \$1,779,750 in created annual payroll; and

9 **WHEREAS**, Council directed the Community Development Division to mail written
10 notice to Accugear, Inc. explaining the reasons for Council's determination and a date,
11 time, place of a hearing to be conducted by Council for the purpose of further
12 considering Accugear, Inc.'s compliance with Statement of Benefits; and

13 **WHEREAS**, the aforementioned notice was properly prepared and served upon
14 Accugear, Inc. to appear before Council on August 25, 2026 at 5:30pm in Room 030 at
15 Citizen's Square 200 E. Berry Street Fort Wayne, IN; and

16 **WHEREAS**, Accugear, Inc. [appeared/failed to appear] before Common Council on
17 August 25, 2026 to provide additional information concerning compliance.

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

20 **SECTION 1.** That, Common Council finds that the CF-1 forms filed by
21 Accugear, Inc. with an approved Economic Revitalization Area for 2026 are not in
22 substantial compliance pursuant to I.C. 6-1.1-12.1 and Section 153.21 of the Municipal
23 Code of the City of Fort Wayne for failure to retain 75% of the 101 full-time, or 76 full-
24 time jobs, as stated and create 75% of the 60 full-time jobs, or 45 full-time jobs, as
25 stated and retain 75% of the \$4,773,703, or \$3,580,227, in annual payroll or create 75%
26 of the \$2,373,000, or \$1,779,750 in annual payroll that was stated that would be
27 generated by the created jobs.

28 **SECTION 2a.** Accugear, Inc. failed to appear and otherwise testify and therefore
29 Council confirms its determination of June 23, 2026 that Accugear, Inc. has failed to
30 substantially comply pursuant to IC 6-1.1-12.1 and Section 153.21 of the Municipal
Code of the City of Fort Wayne as detailed in Section 1 above. Council therefore finds
that Accugear, Inc. has failed to substantially comply and said failure was not caused by
factors outside of Accugear, Inc.'s control. As a result of said failure, Accugear, Inc.'s
deduction/abatement under R-10-19 is hereby terminated

SECTION 2b. That Accugear, Inc. appeared and testified at the hearing and
from its testimony it was determined that notwithstanding Accugear, Inc.'s failure to
substantially comply as detailed in Section 1 above that Accugear, Inc. did make
reasonable efforts to substantially comply with the statement of benefits and Accugear,
Inc.'s failure to substantially comply was caused by factors beyond the control of
Accugear, Inc. Therefore, the continuation of Accugear, Inc.'s deduction/abatement
under R-10-19 is hereby approved.

SECTION 2c. That Accugear, Inc. appeared and testified at the hearing and
from its testimony it was determined in addition to Accugear, Inc.'s failure to
substantially comply as detailed in Section 1 above, that Accugear, Inc. did not make
reasonable efforts to substantially comply with the statement of benefits and Accugear,
Inc.'s failure to substantially comply was not caused by factors beyond the control of
Accugear, Inc. As a result of said failure, Accugear, Inc.'s deduction/abatement under R-
10-19 is hereby terminated.

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

Member of Council

APPROVED AS TO FORM A LEGALITY

Malak Heiny, City Attorney