

A RESOLUTION Considering a Waiver of Non-Compliance for Late-Filed Application for Deduction from Assessed Valuation of Structures in Economic Revitalization Areas (ERA) (Form 322/RE) and Late Filed Compliance with Statement of Benefits (Form CF-1/Real Property), Late-Filed Compliance with Statement of Benefits (Form CF-1/Personal Property) and Determination of Substantial Compliance or Non-Compliance with Statement of Benefits Approved under R-9-24 for 2605 Innovation Court, Fort Wayne, Indiana 46818 (TJW Industrial, Inc./Three J Properties, LLC)

WHEREAS, Common Council has previously designated and declared by Declaratory Resolution and Confirming Resolution property at 2605 Innovation Court for TJW Industrial, Inc./Three J Properties, LLC (Confirming Resolution R-9-24) 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, The original Statement of Benefits and economic revitalization area designation application submitted by TJW Industrial, Inc./Three J Properties, LLC and approved under Confirming Resolution R-9-24 was for \$6,763,643 in real property improvements and \$2,832,544 in personal property improvements; and

WHEREAS, TJW Industrial, Inc./Three J Properties, LLC's 2026 Application for Deduction from Assessed Valuation of Structures in Economic Revitalization Areas (ERA) (Form 322/RE) was not filed in a timely manner on, or prior to, May 10, 2026 with the Allen County Auditor's Office; and

WHEREAS, TJW Industrial, Inc./Three J Properties, LLC's 2026 Compliance with Statement of Benefits (Form CF-1/Real Property) was filed in a timely manner on, or prior to, May 15, 2026 with the City of Fort Wayne or the Allen County Auditor's Office; and

WHEREAS, TJW Industrial, Inc./Three J Properties, LLC's 2026 Compliance with Statement of Benefits (Form CF-1/Personal) was filed in a timely manner on, or prior to, May 15, 2026 with the City of Fort Wayne or the Allen County Assessor's Office; and

WHEREAS, the City has given TJW Industrial, Inc./Three J Properties, LLC notice to file their Application for Deduction from Assessed Valuation of Structures in Economic Revitalization Areas (ERA) (Form 322/RE) with the Allen County Auditor's Office; and

WHEREAS, the City has given TJW Industrial, Inc./Three J Properties, LLC notice to submit an application for a waiver of non-compliance for a late filed Application for Deduction from Assessed Valuation of Structures in Economic Revitalization Areas (ERA) (Form 322/RE) to the Allen County Auditor's Office; and

WHEREAS, TJW Industrial, Inc./Three J Properties, LLC has filed their Application for Deduction from Assessed Valuation of Structures in Economic Revitalization Areas (ERA) (Form 322/RE) with the Allen County Auditor's Office; and

WHEREAS, the Common Council acknowledges that TJW Industrial, Inc./Three J Properties, LLC has requested a waiver of non-compliance which the Common Council has the power and authority to approve, under I.C. 6-1.1-12.1-9.5); and

WHEREAS, TJW Industrial, Inc./Three J Properties, LLC has fulfilled its pledge

1 to complete the project to construct a new 34,000 square foot facility and purchase and
2 install new personal property; and

3 **WHEREAS**, Based on the CF-1 statement of benefits submitted, TJW Industrial,
4 Inc./Three J Properties, LLC has established that they have substantially complied with
5 its approved statement of benefits; and

6 **WHEREAS**, I.C. 6-1.1-12.1-9.5 permits tax abatement non-compliance events
7 such as the untimely filed Application for Deduction from Assessed Valuation of
8 Structures in Economic Revitalization Areas (ERA) (Form 322/RE) paperwork to be
9 waived; and

10 **WHEREAS**, if Common Council approves the waiver of non-compliance for the
11 late filed Application for Deduction from Assessed Valuation of Structures in Economic
12 Revitalization Areas (ERA) (Form 322/RE) Common Council will also determine
13 substantial compliance or non-compliance with statement of benefits.

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

16 **[OPTION 1]**

17 **SECTION 1.** That, TJW Industrial, Inc./Three J Properties, LLC's request for a waiver of
18 clerical and technical errors and nonconformities with its Application for Deduction from
19 Assessed Valuation of Structures in Economic Revitalization Areas (ERA) (Form
20 322/RE) requirements is hereby denied and as such the tax phase-in granted under
21 Confirming Resolution R-9-24 for real property is terminated.

22 **SECTION 2.** That this Resolution shall be in full force and effect from and after its
23 passage and any and all necessary approved by the Mayor.

24 **[OPTION 2]**

25 **SECTION 1.** That all clerical and technical errors and nonconformities of TJW Industrial,
26 Inc./Three J Properties, LLC's Application for Deduction from Assessed Valuation of
27 Structures in Economic Revitalization Areas (ERA) (Form 322/RE) requirements that are
28 waivable under State and local law, including without limitation those errors and
29 nonconformities described in I.C. 6-1.1-12.1-9.5 are hereby waived.

30 **SECTION 2. [OPTION A]** That Common Council finds that the CF-1 forms filed by
TJW Industrial, Inc./Three J Properties, LLC with an approved Economic Revitalization
Area for 2026 are in substantial compliance pursuant to I.C. 6-1.1-12.1 and Section
153.21 of the Municipal Code of the City of Fort Wayne. Therefore, the continuation of
TJW Industrial, Inc./Three J Properties, LLC's tax phase-in is hereby approved. The
Allen County Auditor and Allen County Assessor shall be supplied with a copy of this
Resolution, upon passage, and are instructed to apply the tax phase-in.

SECTION 2. [OPTION B] That Common Council finds that the CF-1 forms filed by
TJW Industrial, Inc./Three J Properties, LLC with an approved Economic Revitalization
Area with an approved Economic Revitalization Area for 2026 are not in substantial
compliance pursuant to I.C. 6-1.1-12.1 and Section 153.21 of the Municipal Code of the
City of Fort Wayne. Therefore, TJW Industrial, Inc./Three J Properties, LLC's tax phase-
in is hereby terminated. The Allen County Auditor and Allen County Assessor shall be
supplied with a copy of this Resolution, upon passage, and are instructed to terminate
the tax phase-in for real and personal property.

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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 AND LEGALITY

Malak Heiny, City Attorney