

A RESOLUTION determining SUBSTANTIAL COMPLIANCE OR NON-COMPLIANCE with Statement of Benefits (CF-1) form filing for 2026 for HDS, LLC for property at 9107 Yeager Lane, Fort Wayne, IN 46809 under Confirming Resolution R-27-22 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 HDS, LLC 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, HDS, LLC has filed CF-1 forms with the City of Fort Wayne, Allen County Auditor; and

WHEREAS, HDS, LLC's approved SB-1 form stated that 20 full-time jobs would be retained and 70 full-time jobs would be created by December 31, 2027; and

WHEREAS, HDS, LLC's approved SB-1 form stated \$809,266 in annual payroll would be retained for the 20 full-time retained jobs and \$3,304,050 in annual payroll created for the 70 full-time jobs to be created; and

WHEREAS, HDS, LLC's 2026 CF-1 form filing stated that 20 full-time jobs have been retained and 23 full-time jobs have been created; and

WHEREAS, HDS, LLC's 2026 CF-1 form filing stated \$877,011 in annual payroll for the 20 full-time jobs retained and \$1,125,381 in annual payroll for the 23 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

1 monitoring of Economic Revitalization Areas under Section 153.13 of the Municipal Code
2 of the City of Fort Wayne; and

3 **WHEREAS**, Common Council has defined substantial compliance under Section
4 153.21 of the Municipal Code of the City of Fort Wayne as:

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

11 **WHEREAS**, meeting 75% of the 20 full-time jobs to be retained and 70 full-time
12 jobs to be created means retaining 15 full-time jobs and creating 52 full-time job; and

13 **WHEREAS**, meeting 75% of the \$809,266 retained annual payroll means
14 \$606,949 in retained annual payroll and 75% of the \$3,304,050 in created annual payroll
15 means \$2,478,037 in created annual payroll; and

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

20 **WHEREAS**, Common Council made a determination on June 23, 2026 that HDS,
21 LLC was not in substantial compliance as a result of its failure to retain at least 15 full-
22 time jobs with a retained annual payroll of at least \$606,949 and create at least 52 new
23 full-time jobs with at least \$2,478,037 in created annual payroll; and

24 **WHEREAS**, Council directed the Community Development Division to mail written
25 notice to HDS, LLC explaining the reasons for Council's determination and a date, time,
26 place of a hearing to be conducted by Council for the purpose of further considering HDS,
27 LLC 's compliance with Statement of Benefits; and

28 **WHEREAS**, the aforementioned notice was properly prepared and served upon
29 HDS, LLC to appear before Council on September 22, 2026 at 5:30pm in Room 030 at
30 Citizen's Square 200 E. Berry Street Fort Wayne, IN; and

WHEREAS, HDS, LLC [appeared/failed to appear] before Common Council on
September 22, 2026 to provide additional information concerning compliance.

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

SECTION 1. That, Common Council finds that the CF-1 forms filed by HDS, LLC
with an approved Economic Revitalization Area for 2026 are not in substantial compliance

1 pursuant to I.C. 6-1.1-12.1 and Section 153.21 of the Municipal Code of the City of Fort
2 Wayne for failure to create 75% of the 70 full-time jobs, or 52 full-time jobs, as stated and
3 create 75% of the \$3,304,050, or \$2,478,037 in annual payroll that was stated that would
4 be generated by the created jobs.

5 **SECTION 2a.** HDS, LLC failed to appear and otherwise testify and therefore
6 Council confirms its determination of June 23, 2026 that HDS, LLC has failed to
7 substantially comply pursuant to IC 6-1.1-12.1 and Section 153.21 of the Municipal Code
8 of the City of Fort Wayne as detailed in Section 1 above. Council therefore finds that HDS,
9 LLC has failed to substantially comply and said failure was not caused by factors outside
of HDS, LLC's control. As a result of said failure, HDS, LLC's deduction/abatement under
R-27-22 is hereby terminated

10 **SECTION 2b.** That HDS, LLC appeared and testified at the hearing and from its
11 testimony it was determined that notwithstanding HDS, LLC's failure to substantially
12 comply as detailed in Section 1 above that HDS, LLC did make reasonable efforts to
13 substantially comply with the statement of benefits and HDS, LLC's failure to substantially
14 comply was caused by factors beyond the control of HDS, LLC Therefore, the continuation
of HDS, LLC's deduction/abatement under R-27-22 is hereby approved.

15 **SECTION 2c.** That HDS, LLC appeared and testified at the hearing and from its
16 testimony it was determined in addition to HDS, LLC's failure to substantially comply as
17 detailed in Section 1 above, that HDS, LLC did not make reasonable efforts to
18 substantially comply with the statement of benefits and HDS, LLC's failure to substantially
19 comply was not caused by factors beyond the control of HDS, LLC As a result of said
failure, HDS, LLC's deduction/abatement under R-27-22 is hereby terminated.

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

22
23 _____
Member of Council

24
25 APPROVED AS TO FORM A LEGALITY

26
27
28 _____
Malak Heiny, City Attorney
29
30

Admn. Appr. _____

DIGEST SHEET

TITLE OF ORDINANCE: **Resolution Determining Substantial Compliance or Non-Compliance with a Statement of Benefits (SB-1) for 2026**

DEPARTMENT REQUESTING ORDINANCE: **Community Development Division**

SYNOPSIS OF ORDINANCE: **This resolution determines that Compliance with Statement of Benefits (CF-1) Form filings made by HDS, LLC in May 2026 with an approved economic revitalization area are either in substantial compliance or non-compliance pursuant to both Council policy and Indiana law.**

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

EFFECT OF NON-PASSAGE:

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

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