

4 **A DECLARATORY RESOLUTION designating an “Economic**  
5 **Revitalization Area” under I.C. 6-1.1-12.1 for property commonly**  
6 **known as 8645 Aviation Road, Fort Wayne, Indiana 46809**  
7 **(Do Good Foods Fort Wayne, LLC/GH FTW II, LLC)**

8 **WHEREAS**, Petitioner has duly filed its petition dated April 28, 2022 to have the following  
9 described property designated and declared an “Economic Revitalization Area” under Sections  
10 153.13-153.24 of the Municipal Code of the City of Fort Wayne, Indiana, and  
11 I.C. 6-1.1-12.1, to wit:

12 **Attached hereto as “Exhibit A” as if a part herein; and**

13 **WHEREAS**, said project will create 100 full-time permanent jobs with a total additional  
14 annual payroll of \$6,032,000 and an average annual salary of \$60,320.

15 **WHEREAS**, the total estimated project cost is \$96,000,000; and

16 **WHEREAS**, it appears the said petition should be processed to final determination in  
17 accordance with the provisions of said Division 6.

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

20 **SECTION 1.** That, subject to the requirements of Section 6, below, the  
21 property hereinabove described is hereby designated and declared an “Economic Revitalization  
22 Area” under I.C. 6-1.1-12.1. Said designation shall begin upon the effective date of the  
23 Confirming Resolution referred to in Section 6 of this Resolution and shall terminate on  
24 December 31, 2026, unless otherwise automatically extended in five year increments per I.C. 6-  
25 1.1-12.1-9.

26 **SECTION 2.** That, upon adoption of the Resolution:

27 (a) Said Resolution shall be filed with the Allen County Assessor;

28 (b) Said Resolution shall be referred to the Committee on Finance requesting a  
29 recommendation from said committee concerning the advisability of designating the  
30 above area an “Economic Revitalization Area”;

(c) Common Council shall publish notice in accordance with I.C. 6-1.1-12.1-2.5 and I.C.  
5-3-1 of the adoption and substance of this resolution and setting this designation as  
an “Economic Revitalization Area” for public hearing.

**SECTION 3.** That, said designation of the hereinabove described property as an  
“Economic Revitalization Area” shall apply to both a deduction of the assessed value of real  
estate improvements made between June 1, 2022 and December 31, 2024 and personal  
property for new manufacturing and information technology equipment improvements to be made  
between January 1, 2023 and December 31, 2024. 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 redevelopment or rehabilitation and the estimate of the value of  
new manufacturing and information technology 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 redevelopment or rehabilitation and from the installation of new  
manufacturing and information technology equipment.

**SECTION 5.** That, the current year approximate tax rates for taxing units within the  
City would be:

(a) If the proposed development does not occur, the approximate current year tax rates  
for this site would be \$3.02648/\$100.

(b) If the proposed development does occur and no deduction is granted, the  
approximate current year tax rate for the site would be \$3.02648/\$100 (the change  
would be negligible).

- (c) If the proposed development occurs and a deduction percentage of fifty percent (50%) is assumed, the approximate current year tax rate for the site would be \$3.02648/\$100 (the change would be negligible).
- (d) If the proposed new manufacturing and information technology is not installed, the approximate current year tax rates for this site would be \$3.02648/\$100.
- (e) If the proposed new manufacturing and information technology is installed and no deduction is granted, the approximate current year tax rate for the site would be \$3.02648/\$100 (the change would be negligible).
- (f) If the proposed new manufacturing and information technology equipment is installed and a deduction percentage of eighty percent (80%) is assumed, the approximate current year tax rate for the site would be \$3.02648/\$100 (the change would be negligible).

**SECTION 6.** That, this Resolution shall be subject to being confirmed, modified and confirmed, or rescinded after public hearing and receipt by Common Council of the above described recommendations and resolution, if applicable.

**SECTION 7.** That, pursuant to I.C. 6-1.1-12.1, it is hereby determined that the deduction from the assessed value of the real property shall be for a period of ten years, and the deduction from the assessed value of the new manufacturing and information technology equipment shall be for a period of ten years.

**SECTION 8.** The deduction schedule from the assessed value of the real property pursuant to I.C. 6-1.1-12.1-17 shall look like this:

| Year of Deduction | Percentage |
|-------------------|------------|
| 1                 | 100%       |
| 2                 | 95%        |
| 3                 | 80%        |
| 4                 | 65%        |
| 5                 | 50%        |
| 6                 | 40%        |
| 7                 | 30%        |
| 8                 | 20%        |
| 9                 | 10%        |
| 10                | 5%         |
| 11                | 0%         |

**SECTION 9.** The deduction schedule from the assessed value of new manufacturing and information technology equipment pursuant to I.C. 6-1.1-12.1-17 shall look like this:

| Year of Deduction | Percentage |
|-------------------|------------|
| 1                 | 100%       |
| 2                 | 90%        |
| 3                 | 80%        |
| 4                 | 70%        |
| 5                 | 60%        |
| 6                 | 50%        |
| 7                 | 40%        |
| 8                 | 30%        |
| 9                 | 20%        |
| 10                | 10%        |
| 11                | 0%         |

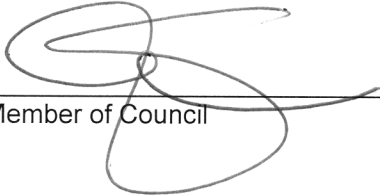
**SECTION 10.** That, the benefits described in the Petitioner's Statement of Benefits can be reasonably expected to result from the project and are sufficient to justify the applicable deductions.

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


1                   **SECTION 12.** That, pursuant to I.C. 6-1.1-12.1-12 et al, any property owner that has  
2 received a deduction under section 3 or 4.5 of this chapter may be required to repay the  
3 deduction amount as determined by the county auditor in accordance with section 12 of said  
4 chapter if the property owner ceases operations at the facility for which the deduction was  
5 granted and if the Common Council finds that the property owner obtained the deduction by  
6 intentionally providing false information concerning the property owner's plans to continue  
7 operation at the facility.

8                   **SECTION 13.** That, this Resolution shall be in full force and effect from and after its  
9 passage and any and all necessary approval by the Mayor.

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\_\_\_\_\_  
Member of Council

APPROVED AS TO FORM AND LEGALITY

  
\_\_\_\_\_  
Malak Heiny, City Attorney

DIGEST SHEET

TITLE OF ORDINANCE: **Declaratory Resolution**

DEPARTMENT REQUESTING ORDINANCE: **Community Development Division**

SYNOPSIS OF ORDINANCE: **Do Good Foods Fort Wayne, LLC/GH FTW II, LLC is requesting the designation of an Economic Revitalization Area for eligible real and personal property improvements. GH FTW II, LLC will complete a previously approved speculative building project and Do Good Foods Fort Wayne, LLC will purchase and install new personal property equipment.**

EFFECT OF PASSAGE: **Investment of \$96,000,000, and the creation of 100 new full-time permanent positions with a new annual payroll of \$6,032,000 and an average annual salary of \$60,320.**

EFFECT OF NON-PASSAGE: **Potential loss of investment, and the creation of 100 new full-time permanent positions with a new annual payroll of \$6,032,000 and an average annual salary of \$60,320.**

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

ASSIGNED TO COMMITTEE (CO-CHAIRS): **Sharon Tucker and Russ Jehl**

# MEMORANDUM



**To:** City Council  
**FROM:** Carman Young, Economic Development Specialist  
**DATE:** May 5, 2022  
**RE:** Request for designation by Do Good Foods Fort Wayne, LLC/GH FTW II, LLC as an ERA for real and personal property improvements.

## BACKGROUND

|                  |                     |                         |     |
|------------------|---------------------|-------------------------|-----|
| PROJECT ADDRESS: | 8645 Aviation Drive | PROJECT LOCATED WITHIN: | N/A |
| PROJECT COST:    | \$96,000,000        | COUNCILMANIC DISTRICT:  | 4   |

|                             |                                                                                                                                                                  |
|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| COMPANY PRODUCT OR SERVICE: | <b>Do Good Foods Fort Wayne, LLC produces animal feed from surplus food after any food bank donations. GH FTW II, LLC is a commercial real estate developer.</b> |
| PROJECT DESCRIPTION:        | <b>Do Good Foods Fort Wayne, LLC will occupy, initiating the completion of, a speculative building constructed by GH FTW II, LLC.</b>                            |

| CREATED                         |             | RETAINED                             |   |
|---------------------------------|-------------|--------------------------------------|---|
| JOBS CREATED (FULL-TIME):       | 100         | JOBS RETAINED (FULL-TIME):           | 0 |
| JOBS CREATED (PART-TIME):       | 0           | JOBS RETAINED (PART-TIME):           | 0 |
| TOTAL NEW PAYROLL:              | \$6,032,000 | TOTAL RETAINED PAYROLL:              | 0 |
| AVERAGE SALARY (FULL-TIME NEW): | \$60,320    | AVERAGE SALARY (FULL-TIME RETAINED): | 0 |

## COMMUNITY BENEFIT REVIEW

Yes  No  N/A

Project will encourage vacant or under-utilized land appropriate for commercial or industrial use?

**Explain: This project will initiate the completion of a previously approved 150,000 square foot speculative building project that was completed in 2021 and not yet occupied.**

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 I2, 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 and information technology 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

Construction will result in Leadership in Energy and Environmental Design (LEED) certification by the U.S. Green Building Council?

Yes  No  N/A

Construction will use techniques to minimize impact on combined sewer overflows? (i.e. rain gardens, bio swales, etc.)

Yes  No  N/A

ERA designation induces employment opportunities for Fort Wayne area residents?

**Explain: Project will create 100 new full-time permanent positions with a new annual payroll of \$6,032,000 and an average annual salary of \$60,320.**

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 real property improvements is ten years.
2. The period of deduction for personal property improvements is ten years.

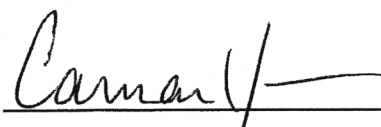
Under Fort Wayne Common Council's tax abatement policies and procedures, Do Good Foods Fort Wayne, LLC/GH FTW II, LLC is eligible for a recommended ten year deduction on both real and personal property improvements. Attached is a calculation of property taxes saved/paid with the deduction.

**PREVIOUSLY APPROVED PHASE-INS**

Do Good Foods Fort Wayne, LLC has not previously applied, or been approved, for a tax phase-in.

GH FTW II, LLC applied, and was approved under resolution R-33-20, for a tax phase-in for a 150,000 square foot speculative building project at this location. This building was completed to shell finish in 2021.

Signed:




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Economic Development Specialist

**POOL #2 FORT WAYNE COMMUNITY DEVELOPMENT DIVISION  
TAX ABATEMENT - ESTIMATE OF SAVINGS**

\*New tax abatement percentages have been changed to reflect change in state law

**Do Good Foods Fort Wayne, LLC/GH FTW II, LLC**

**PERSONAL PROPERTY TAX ABATEMENT - 10 yr Schedule**

| Year | True Cash Value | "Pool 2" Value | True Tax Value | Assessed Value | Abate % | Tax       | Tax Paid % | Deduction    | Taxable A V  | Tax Rate | Tax Paid  | Tax Saved |
|------|-----------------|----------------|----------------|----------------|---------|-----------|------------|--------------|--------------|----------|-----------|-----------|
| 1    | \$45,000,000    | 40%            | \$18,000,000   | \$18,000,000   | 100%    | \$0       | 0%         | \$18,000,000 | \$0          | 0.032648 | \$0       | \$587,664 |
| 2    | \$45,000,000    | 56%            | \$25,200,000   | \$25,200,000   | 90%     | \$82,273  | 10%        | \$22,680,000 | \$2,520,000  | 0.032648 | \$82,273  | \$740,457 |
| 3    | \$45,000,000    | 42%            | \$18,900,000   | \$18,900,000   | 80%     | \$123,409 | 20%        | \$15,120,000 | \$3,780,000  | 0.032648 | \$123,409 | \$493,638 |
| 4    | \$45,000,000    | 32%            | \$14,400,000   | \$14,400,000   | 70%     | \$141,039 | 30%        | \$10,080,000 | \$4,320,000  | 0.032648 | \$141,039 | \$329,092 |
| 5    | \$45,000,000    | 30%            | \$13,500,000   | \$13,500,000   | 60%     | \$176,299 | 40%        | \$8,100,000  | \$5,400,000  | 0.032648 | \$176,299 | \$264,449 |
| 6    | \$45,000,000    | 30%            | \$13,500,000   | \$13,500,000   | 50%     | \$220,374 | 50%        | \$6,750,000  | \$6,750,000  | 0.032648 | \$220,374 | \$220,374 |
| 7    | \$45,000,000    | 30%            | \$13,500,000   | \$13,500,000   | 40%     | \$264,449 | 60%        | \$5,400,000  | \$8,100,000  | 0.032648 | \$264,449 | \$176,299 |
| 8    | \$45,000,000    | 30%            | \$13,500,000   | \$13,500,000   | 30%     | \$308,524 | 70%        | \$4,050,000  | \$9,450,000  | 0.032648 | \$308,524 | \$132,224 |
| 9    | \$45,000,000    | 30%            | \$13,500,000   | \$13,500,000   | 20%     | \$352,598 | 80%        | \$2,700,000  | \$10,800,000 | 0.032648 | \$352,598 | \$88,150  |
| 10   | \$45,000,000    | 30%            | \$13,500,000   | \$13,500,000   | 10%     | \$396,673 | 90%        | \$1,350,000  | \$12,150,000 | 0.032648 | \$396,673 | \$44,075  |
| 11   | \$45,000,000    | 30%            | \$13,500,000   | \$13,500,000   | 0%      | \$440,748 | 100%       | \$0          | \$13,500,000 | 0.032648 | \$440,748 | \$0       |

TOTAL TAX SAVED (10 yrs on 10 yr deduction) **\$3,076,421**  
TOTAL TAX PAID (10 yrs on 10 yr deduction) **\$2,506,387**

**REAL PROPERTY TAX ABATEMENT - 10 yr Schedule**

| Year | Cash Value   | True Tax Value | Assessed Value | Tax Abate % | Tax Paid % | Taxable AV   | Tax Rate | Tax Paid    | Tax Saved   |
|------|--------------|----------------|----------------|-------------|------------|--------------|----------|-------------|-------------|
| 1    | \$51,000,000 | \$51,000,000   | \$51,000,000   | 100%        | 0%         | \$0          | 0.032648 | \$0         | \$1,665,048 |
| 2    | \$51,000,000 | \$51,000,000   | \$51,000,000   | 95%         | 5%         | \$2,550,000  | 0.032648 | \$83,252    | \$1,581,796 |
| 3    | \$51,000,000 | \$51,000,000   | \$51,000,000   | 80%         | 20%        | \$10,200,000 | 0.032648 | \$333,010   | \$1,332,038 |
| 4    | \$51,000,000 | \$51,000,000   | \$51,000,000   | 65%         | 35%        | \$17,850,000 | 0.032648 | \$582,767   | \$1,082,281 |
| 5    | \$51,000,000 | \$51,000,000   | \$51,000,000   | 50%         | 50%        | \$25,500,000 | 0.032648 | \$832,524   | \$666,019   |
| 6    | \$51,000,000 | \$51,000,000   | \$51,000,000   | 40%         | 60%        | \$30,600,000 | 0.032648 | \$999,029   | \$499,514   |
| 7    | \$51,000,000 | \$51,000,000   | \$51,000,000   | 30%         | 70%        | \$35,700,000 | 0.032648 | \$1,165,534 | \$333,010   |
| 8    | \$51,000,000 | \$51,000,000   | \$51,000,000   | 20%         | 80%        | \$40,800,000 | 0.032648 | \$1,332,038 | \$166,505   |
| 9    | \$51,000,000 | \$51,000,000   | \$51,000,000   | 10%         | 90%        | \$45,900,000 | 0.032648 | \$1,498,543 | \$83,252    |
| 10   | \$51,000,000 | \$51,000,000   | \$51,000,000   | 5%          | 95%        | \$48,450,000 | 0.032648 | \$1,581,796 | \$0         |
| 11   | \$51,000,000 | \$51,000,000   | \$51,000,000   | 0%          | 100%       | \$51,000,000 | 0.032648 | \$1,665,048 | \$0         |

TOTAL TAX SAVED REAL PROPERTY (10 yrs on 10 yr deduction) **\$8,241,988**  
TOTAL TAX PAID REAL PROPERTY (10 yrs on 10 yr deduction) **\$10,073,540**

TOTAL TAX SAVED PERSONAL & REAL **\$11,318,409**  
TOTAL TAX PAID PERSONAL & REAL **\$12,579,927**

NOTE: Above calculations assume a constant tax rate over the abatement period. Time value of money is not considered.

## Real Property Abatements

Tax Abatement Review System

Do Good Foods, LLC/GH FTW II, LLC

| Points<br>Possible | Points<br>Awarded |
|--------------------|-------------------|
|--------------------|-------------------|

### INVESTMENT (30 points possible)

Total new investment in real property (new structures and/or rehabilitation)

|                        |    |    |
|------------------------|----|----|
| Over \$1,000,000       | 10 | 10 |
| \$500,000 to \$999,999 | 8  |    |
| \$100,000 to \$499,999 | 6  |    |
| Under \$100,000        | 4  |    |

Investment per employee (both jobs created and retained)

|                      |    |    |
|----------------------|----|----|
| \$35,000 or more     | 10 | 10 |
| \$18,500 to \$34,999 | 8  |    |
| \$6,250 to \$18,499  | 6  |    |
| \$1,250 to \$6,249   | 4  |    |
| less than \$1,249    | 2  |    |

Estimated local income taxes generated from jobs retained

|                      |   |  |
|----------------------|---|--|
| \$80,000 or more     | 5 |  |
| \$30,000 to \$79,999 | 4 |  |
| \$10,000 to \$29,999 | 3 |  |
| \$5,000 to \$9,999   | 2 |  |
| less than \$5,000    | 1 |  |

Estimated local income taxes generated from jobs created  
(Double points for start-up)

|                      |   |    |
|----------------------|---|----|
| \$30,000 or more     | 5 | 10 |
| \$10,000 to \$29,999 | 4 |    |
| \$5,000 to \$9,999   | 3 |    |
| \$3,000 to \$4,999   | 2 |    |
| less than \$3,000    | 1 |    |

### ECONOMIC BASE (20 points possible)

Location Quotient in designated Occupation Code  
(use majority Occupation Code of all created and retained jobs)  
Greater than 1.0

5

Estimated Percent of Business done outside

Allen County

|                  |    |    |
|------------------|----|----|
| Greater than 75% | 15 | 15 |
| 50% to 74%       | 10 |    |
| 25% to 49%       | 5  |    |

### JOBS (20 points possible)

Total number of permanent jobs retained

|            |    |  |
|------------|----|--|
| Over 250   | 10 |  |
| 100 to 249 | 8  |  |
| 50 to 99   | 6  |  |
| 25 to 49   | 4  |  |
| 10 to 24   | 2  |  |
| 1 to 9     | 1  |  |

Total number of permanent jobs created (Double for start-up)

|          |    |    |
|----------|----|----|
| Over 100 | 10 | 20 |
| 50-99    | 8  |    |
| 25-49    | 6  |    |
| 10-24    | 4  |    |
| 1 to 9   | 2  |    |

### WAGES (20 points possible)

Median salary of the jobs created and/or retained

|                      |    |    |
|----------------------|----|----|
| Over \$47,999        | 20 | 20 |
| \$43,000 to \$47,999 | 16 |    |
| \$38,000 to \$42,999 | 12 |    |
| \$33,000 to 37,999   | 8  |    |
| \$28,000 to \$32,999 | 4  |    |
| under \$28,000       | 0  |    |

**BENEFITS (10 points possible)**

|                                                                   |   |   |
|-------------------------------------------------------------------|---|---|
| Major Medical Plan                                                | 7 | 7 |
| Pension, Tuition Reimbursement, Life Insurance, Dental Insurance, |   |   |
| Disability Insurance,                                             | 3 | 3 |

**SUSTAINABILITY**

|                                                                                    |   |   |
|------------------------------------------------------------------------------------|---|---|
| Construction uses green building techniques (ie LEED Certification)                | 5 | 5 |
| Construction uses techniques to minimize impact on Combined Sewer Overflows (CSOs) | 5 | 5 |

**Total** 105

| Length of Abatement                  |
|--------------------------------------|
| 20 to 39 points - 3 year abatement   |
| 40 to 59 points - 5 year abatement   |
| 60 to 69 points - 7 year abatement   |
| 70 to 100 points - 10 year abatement |

\* If average annual salary of the full-time jobs created by listed occupation is 10% or greater than the current average salary for Allen County and is eligible for a 7 or 10 year abatement, then the applicant is eligible for an alternate deduction schedule.

| Real Property Deduction Schedules | Alternative Deduction Real Property Schedules |
|-----------------------------------|-----------------------------------------------|
| <b>10 year</b>                    | <b>10 Year</b>                                |
| Year 1: 100%                      | Year 1: 100%                                  |
| Year 2: 95%                       | Year 2: 100%                                  |
| Year 3: 80%                       | Year 3: 100%                                  |
| Year 4: 65%                       | Year 4: 100%                                  |
| Year 5: 50%                       | Year 5: 100%                                  |
| Year 6: 40%                       | Year 6: 90%                                   |
| Year 7: 30%                       | Year 7: 80%                                   |
| Year 8: 20%                       | Year 8: 65%                                   |
| Year 9: 10%                       | Year 9: 50%                                   |
| Year 10: 5%                       | Year 10: 40%                                  |
| Year 11: 0%                       |                                               |
| <b>7 year</b>                     | <b>7 Year</b>                                 |
| Year 1: 100%                      | Year 1: 100%                                  |
| Year 2: 85%                       | Year 2: 100%                                  |
| Year 3: 71%                       | Year 3: 100%                                  |
| Year 4: 57%                       | Year 4: 100%                                  |
| Year 5: 43%                       | Year 5: 100%                                  |
| Year 6: 29%                       | Year 6: 71%                                   |
| Year 7: 14%                       | Year 7: 43%                                   |
| Year 8: 0%                        |                                               |
| <b>5 year</b>                     |                                               |
| Year 1: 100%                      |                                               |
| Year 2: 80%                       |                                               |
| Year 3: 60%                       |                                               |
| Year 4: 40%                       |                                               |
| Year 5: 20%                       |                                               |
| Year 6: 0%                        |                                               |
| <b>3 year</b>                     |                                               |
| Year 1: 100%                      |                                               |
| Year 2: 66%                       |                                               |
| Year 3: 33%                       |                                               |
| Year 4: 0%                        |                                               |

## Personal Property Abatements

Tax Abatement Review System

Do Good Foods, LLC/GH FTW II, LLC

|                                                                                                                        | Points<br>Possible | Points<br>Awarded |
|------------------------------------------------------------------------------------------------------------------------|--------------------|-------------------|
| <b>INVESTMENT (30 points possible)</b>                                                                                 |                    |                   |
| <b>Total new investment in equipment</b>                                                                               |                    |                   |
| Over \$5,000,000                                                                                                       | 10                 | 10                |
| \$1,000,000 to \$4,999,999                                                                                             | 8                  |                   |
| \$500,000 to \$999,999                                                                                                 | 6                  |                   |
| \$0 to \$499,999                                                                                                       | 4                  |                   |
| <b>Investment per employee (both jobs created and retained)</b>                                                        |                    |                   |
| \$35,000 or more                                                                                                       | 10                 | 10                |
| \$18,500 to \$34,999                                                                                                   | 8                  |                   |
| \$6,250 to \$18,499                                                                                                    | 6                  |                   |
| \$1,250 to \$6,249                                                                                                     | 4                  |                   |
| less than \$1,249                                                                                                      | 2                  |                   |
| <b>Estimated local income taxes generated from jobs retained</b>                                                       |                    |                   |
| \$80,000 or more                                                                                                       | 5                  |                   |
| \$30,000 to \$79,999                                                                                                   | 4                  |                   |
| \$10,000 to \$29,999                                                                                                   | 3                  |                   |
| \$5,000 to \$9,999                                                                                                     | 2                  |                   |
| less than \$5,000                                                                                                      | 1                  |                   |
| <b>Estimated local income taxes generated from jobs created (Double points for start-up)</b>                           |                    |                   |
| \$30,000 or more                                                                                                       | 5                  | 10                |
| \$10,000 to \$29,999                                                                                                   | 4                  |                   |
| \$5,000 to \$9,999                                                                                                     | 3                  |                   |
| \$3,000 to \$4,999                                                                                                     | 2                  |                   |
| less than \$3,000                                                                                                      | 1                  |                   |
| <b>ECONOMIC BASE (20 points possible)</b>                                                                              |                    |                   |
| <b>Location Quotient in designated Occupation Code (use majority Occupation Code of all created and retained jobs)</b> |                    |                   |
| Greater than 1.0                                                                                                       | 5                  |                   |
| <b>Estimated Percent of Business done outside Allen County</b>                                                         |                    |                   |
| Greater than 75%                                                                                                       | 15                 | 15                |
| 50% to 74%                                                                                                             | 10                 |                   |
| 25% to 49%                                                                                                             | 5                  |                   |
| <b>JOBS (20 points possible)</b>                                                                                       |                    |                   |
| <b>Total number of permanent jobs retained</b>                                                                         |                    |                   |
| Over 250                                                                                                               | 10                 |                   |
| 100 to 249                                                                                                             | 8                  |                   |
| 50 to 99                                                                                                               | 6                  |                   |
| 25 to 49                                                                                                               | 4                  |                   |
| 10 to 24                                                                                                               | 2                  |                   |
| 1 to 9                                                                                                                 | 1                  |                   |
| <b>Total number of permanent jobs created (Double for start-up)</b>                                                    |                    |                   |
| Over 100                                                                                                               | 10                 | 20                |
| 50-99                                                                                                                  | 8                  |                   |
| 25-49                                                                                                                  | 6                  |                   |
| 10-24                                                                                                                  | 4                  |                   |
| 1 to 9                                                                                                                 | 2                  |                   |
| <b>WAGES (20 points possible)</b>                                                                                      |                    |                   |
| <b>Median salary of the jobs created and/or retained</b>                                                               |                    |                   |
| Over \$47,999                                                                                                          | 20                 | 20                |
| \$43,000 to \$47,999                                                                                                   | 16                 |                   |
| \$38,000 to \$42,999                                                                                                   | 12                 |                   |
| \$33,000 to 37,999                                                                                                     | 8                  |                   |
| \$28,000 to \$32,999                                                                                                   | 4                  |                   |
| under \$28,000                                                                                                         | 0                  |                   |

**BENEFITS (10 points possible)**

|                                                                                         |   |   |
|-----------------------------------------------------------------------------------------|---|---|
| Major Medical Plan                                                                      | 7 | 7 |
| Pension, Tuition Reimbursement, Life Insurance, Dental Insurance, Disability Insurance, | 3 | 3 |

**SUSTAINABILITY**

|                                                                                    |   |
|------------------------------------------------------------------------------------|---|
| Construction uses green building techniques (ie LEED Certification)                | 5 |
| Construction uses techniques to minimize impact on Combined Sewer Overflows (CSOs) | 5 |

**Total** 95

| Length of Abatement                  |
|--------------------------------------|
| 20 to 39 points - 3 year abatement   |
| 40 to 59 points - 5 year abatement   |
| 60 to 69 points - 7 year abatement   |
| 70 to 100 points - 10 year abatement |

\* If average annual salary of the full-time jobs created by listed occupation is 10% or greater than the current average salary for Allen County and is eligible for a 7 or 10 year abatement, then the applicant is eligible for an alternate deduction schedule.

| Personal Property Deduction Schedules | Alternative Deduction Personal Property Schedules |
|---------------------------------------|---------------------------------------------------|
| <b>10 year</b>                        | <b>10 Year</b>                                    |
| Year 1: 100%                          | Year 1: 100%                                      |
| Year 2: 90%                           | Year 2: 100%                                      |
| Year 3: 80%                           | Year 3: 100%                                      |
| Year 4: 70%                           | Year 4: 100%                                      |
| Year 5: 60%                           | Year 5: 100%                                      |
| Year 6: 50%                           | Year 6: 90%                                       |
| Year 7: 40%                           | Year 7: 80%                                       |
| Year 8: 30%                           | Year 8: 65%                                       |
| Year 9: 20%                           | Year 9: 50%                                       |
| Year 10: 10%                          | Year 10: 40%                                      |
| Year 11: 0%                           |                                                   |
| <b>7 year</b>                         | <b>7 Year</b>                                     |
| Year 1: 100%                          | Year 1: 100%                                      |
| Year 2: 85%                           | Year 2: 100%                                      |
| Year 3: 71%                           | Year 3: 100%                                      |
| Year 4: 57%                           | Year 4: 100%                                      |
| Year 5: 43%                           | Year 5: 100%                                      |
| Year 6: 29%                           | Year 6: 71%                                       |
| Year 7: 14%                           | Year 7: 43%                                       |
| Year 8: 0%                            |                                                   |
| <b>5 year</b>                         |                                                   |
| Year 1: 100%                          |                                                   |
| Year 2: 80%                           |                                                   |
| Year 3: 60%                           |                                                   |
| Year 4: 40%                           |                                                   |
| Year 5: 20%                           |                                                   |
| Year 6: 0%                            |                                                   |
| <b>3 year</b>                         |                                                   |
| Year 1: 100%                          |                                                   |
| Year 2: 66%                           |                                                   |
| Year 3: 33%                           |                                                   |
| Year 4: 0%                            |                                                   |



APR 28 2022  
CBS

COMMUNITY DEVELOPMENT APPLICATION

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:                        | \$51,000,000        |
| Total cost of manufacturing equipment improvements:            | \$43,000,000        |
| Total cost of research and development equipment improvements: | n/a                 |
| Total cost of logistical distribution equipment improvements:  | n/a                 |
| Total cost of information technology equipment improvements:   | \$2,000,000         |
| <b>TOTAL OF ABOVE IMPROVEMENTS:</b>                            | <b>\$96,000,000</b> |

**GENERAL INFORMATION**

Real property taxpayer's name: GH FTW II, LLC

Personal property taxpayer's name: Do Good Foods Fort Wayne LLC

Telephone number: 908-532-4170 (Melissa)

Address listed on tax bill: 5000 AIRPORT EXPY (BLK OF) FORT WAYNE, IN 46809

Name of company to be designated, if applicable: Do Good Foods Fort Wayne LLC

Year company was established: 2022

Address of property to be designated: 8645 Aviation Dr, Fort Wayne, IN 46809

Real estate property identification number: 02-12-32-300-007.003-074

Contact person name: Melissa Sungela

Contact person telephone number: 908-532-4170 Contact email: melissa.sungela@dogoodfoods.com

Contact person address: 1545 US Highway 206, Suite 100, Bedminster, NJ, 07921

List company officer and/or principal operating personnel

| NAME           | TITLE                   | ADDRESS                                               | PHONE NUMBER |
|----------------|-------------------------|-------------------------------------------------------|--------------|
| Matthew Kamine | Co-CEO                  | 1545 US Highway 206, Suite 100, Bedminster, NJ, 07921 |              |
| Justin Kamine  | Co-CEO                  | 1545 US Highway 206, Suite 100, Bedminster, NJ, 07921 |              |
| Hal Kamine     | Executive Chairman      | 1545 US Highway 206, Suite 100, Bedminster, NJ, 07921 |              |
| David Buffa    | General Counsel         | 1545 US Highway 206, Suite 100, Bedminster, NJ, 07921 |              |
| Zahir Ibrahim  | Chief Financial Officer | 1545 US Highway 206, Suite 100, Bedminster, NJ, 07921 | 908-249-0393 |

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

| NAME                                  | PERCENTAGE |
|---------------------------------------|------------|
| Do Good Foods Facility Management LLC | 100%       |
|                                       |            |
|                                       |            |
|                                       |            |
|                                       |            |

- 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? 100%

What is the company's primary North American Industrial Classification Code (NAICs)? 311119

Describe the nature of the company's business, product, and/or service: Production of animal feed from surplus food after any food bank donations.

Additional details can be provided upon request.

Dollar amount of annual sales for the last three years:

| Year | Annual Sales |
|------|--------------|
| 2019 | \$0          |
| 2020 | \$0          |
| 2021 | \$0          |

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

| Customer Name       | City/State | Annual Gross Sales |
|---------------------|------------|--------------------|
| Do Good Chicken LLC | TBD        | TBD                |
|                     |            |                    |
|                     |            |                    |

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

| Supplier Name       | City/State | Annual Gross Purchases |
|---------------------|------------|------------------------|
| N/A - New Operation |            |                        |
|                     |            |                        |
|                     |            |                        |

List the company's top three competitors:

| Competitor Name | City/State |
|-----------------|------------|
| TBD             |            |
|                 |            |
|                 |            |

Describe the product or service to be produced or offered at the project site: Production of animal feed from surplus food after any food bank donations.

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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?  
The property to be designated has previously been designated for a speculative building project, the purpose of which is to encourage development and investment.

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**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: 150,000 square foot shell building with the capacity for expanding to 250,000 square feet.

Describe the condition of the structure(s) listed above: New

Describe the improvements to be made to the property to be designated for tax phase-in purposes: Completion of the shell building to the specifications/needs of the tenant.

Projected construction start (month/year): June 2022

Projected construction completion (month/year): December 2024

Yes  No Will construction result in Leadership in Energy and Environmental Design (LEED) certification by the U.S. Green Building Council?

Yes  No Will construction use techniques to minimize impact on combined sewer overflows? (i.e. rain gardens, bio swales, etc.)

**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)

Manufacturing equipment for the processing and production of animal feed from surplus food after any food bank donations. Information technology equipment to support the processing and production of animal feed from surplus food after any food bank donations.

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): January 2023  
Date last piece of equipment will be installed (month/year): December 2024

Please provide the depreciation schedule term for equipment under consideration for personal property tax phase-in:  
The equipment will likely have a useful life for federal income tax purposes of 5 to 8 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](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 |
|------------|-----------------|----------------|---------------|
| None       |                 |                |               |
|            |                 |                |               |
|            |                 |                |               |
|            |                 |                |               |
|            |                 |                |               |

**Retained Full-Time Employment**

| Occupation | Occupation Code | Number of Jobs | Total Payroll |
|------------|-----------------|----------------|---------------|
| None       |                 |                |               |
|            |                 |                |               |
|            |                 |                |               |
|            |                 |                |               |
|            |                 |                |               |

**Additional Full-Time Employment**

| Occupation            | Occupation Code | Number of Jobs | Total Payroll |
|-----------------------|-----------------|----------------|---------------|
| Plant Management      | 11-3051         | 13             | \$1,183,000   |
| Engineering           | 17-2199         | 9              | \$876,600     |
| Operators/Technicians | 51-3099         | 78             | \$3,972,400   |
|                       |                 |                |               |
|                       |                 |                |               |

**PUBLIC BENEFIT INFORMATION**

**Current Part-Time or Temporary Jobs**

| Occupation | Occupation Code | Number of Jobs | Total Payroll |
|------------|-----------------|----------------|---------------|
| None       |                 |                |               |
|            |                 |                |               |
|            |                 |                |               |
|            |                 |                |               |
|            |                 |                |               |

**Retained Part-Time or Temporary Jobs**

| Occupation | Occupation Code | Number of Jobs | Total Payroll |
|------------|-----------------|----------------|---------------|
| None       |                 |                |               |
|            |                 |                |               |
|            |                 |                |               |
|            |                 |                |               |
|            |                 |                |               |

**Additional Part-Time or Temporary Jobs**

| Occupation | Occupation Code | Number of Jobs | Total Payroll |
|------------|-----------------|----------------|---------------|
| None       |                 |                |               |
|            |                 |                |               |
|            |                 |                |               |
|            |                 |                |               |
|            |                 |                |               |

Check the boxes below if the existing jobs and the jobs to be created will provide the listed benefits:

- |                                                |                                                        |                                                          |
|------------------------------------------------|--------------------------------------------------------|----------------------------------------------------------|
| <input type="checkbox"/> Pension Plan          | <input checked="" type="checkbox"/> Major Medical Plan | <input checked="" type="checkbox"/> Disability Insurance |
| <input type="checkbox"/> Tuition Reimbursement | <input checked="" type="checkbox"/> Life Insurance     | <input checked="" type="checkbox"/> Dental Insurance     |

List any benefits not mentioned above: \_\_\_\_\_

When will you reach the levels of employment shown above? (month/year): December 2024

**REQUIRED ATTACHMENTS**

The following must be attached to the application.

1. **Statement of Benefits Form(s) (first page/front side completed)**
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 \$1,000 |
| ERA filing fee (both real and personal property improvements)  | .1% of total project cost not to exceed \$1,500 |
| ERA filing fee (vacant commercial or industrial building)      | \$500                                           |
| ERA filing fee in an EDTA                                      | \$200                                           |
| Amendment to extend designation period                         | \$300                                           |
| Waiver of non-compliance with ERA filing                       | \$1,000 + 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 and installed 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.

Matthew Kamine  
 Signature of Taxpayer/Owner  
**Matthew Kamine - Co-CEO**  
 Printed Name and Title of Applicant  
4/28/2022  
 Date

Return completed application to Community Development staff at 200 E. Berry Street Suite 320 Fort Wayne, IN 46802

## EXHIBIT A

### LEGAL DESCRIPTION OF PROPERTY

Part of the Southwest Quarter of Section 32, Township 30 North, Range 12 East, Allen County, Indiana, more particularly described as follows:

COMMENCING at the Southwest corner of the Southwest Quarter of said Section 32, Township 30 North, Range 12 East; thence North 89 degrees 52 minutes 25 seconds East, along the South line of said Southwest Quarter and within the right-of-way of Airport Expressway, a distance of 2550.79 feet; thence North 00 degrees 09 minutes 11 seconds West, a distance of 60.00 feet to the Northerly right-of-way line of Airport Expressway and the Southeast corner of a 20.317 acre tract of land conveyed to Tuthill Corporation by deed recorded in Document Number 202069050; thence North 00 degrees 09 minutes 11 seconds West, along the Easterly line of said 20.317 acre tract, a distance of 871.00 feet to the Northeast corner thereof; thence South 89 degrees 52 minutes 25 seconds West, along the Northerly line of said 20.317 acre tract, a distance of 228.40 feet to the Southwest corner of a certain 6.00 acre tract of land, this being the Point of Beginning; thence North 00 degrees 09 minutes 11 seconds West, along the Westerly line of said 6.00 acre tract of land, a distance of 1143.10 feet to the Southerly line of a 100 foot wide AEP easement recorded in Document Number 2017014328 in the Office of the Recorder of Allen County, Indiana; thence South 89 degrees 16 minutes 10 seconds West, along the Southerly line of said easement, a distance of 774.66 feet; thence South 88 degrees 35 minutes 48 seconds West, continuing along said Southerly line, a distance of 76.99 feet to the Northeast corner of a 7.56 acre tract of land conveyed to Old Dominion Freight Line, Inc. by deed recorded in Document No. 2018021449 in the Office of the Recorder of Allen County, Indiana; thence South 00 degrees 09 minutes 11 seconds East, a distance of 238.25 feet to the Northwest corner of Aviation Drive per Document No. 2013014050; thence North 89 degrees 50 minutes 49 seconds East, along the Northerly line of said Aviation Drive, a distance of 60.00 feet to the Northeast corner thereof; thence South 00 degrees 09 minutes 11 seconds East, along the Easterly line of said Aviation Drive, a distance of 894.99 feet to the Northwest corner of the aforesaid 20.317 acre tract of land; thence North 89 degrees 52 minutes 25 seconds East, along the Northerly line of said 20.317 acre tract, a distance of 791.60 feet to the Point of Beginning, containing 21.03 acres of land, subject to and/or together with all easements of record.

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**EXHIBIT B**  
**OWNER'S CERTIFICATION**

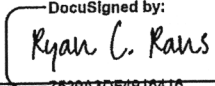
CITY OF FT. WAYNE  
APR 28 2022  
CPH  
COMMUNITY DEVELOPMENT

**Owner's Certification**

GH FTW II, LLC, the owner of the building at 8645 Aviation Drive, Fort Wayne, Indiana 46809, may lease the building to Do Good Foods Fort Wayne LLC ("Do Good Foods") for a potential new operation. Do Good Foods will be applying for a real and personal property tax abatement via the Economic Revitalization Act ("ERA") program should the project proceed at this location. GH FTW II, LLC does not object to Do Good Foods applying for a real or personal property tax abatement via the ERA program (provided GH FTW II, LLC must approve in writing any such real property application that will change its rights or expand its obligations with respect to the property). Do Good Foods potential project is contingent upon receiving a real and personal property tax abatement from the City of Fort Wayne via the ERA program, as well as other incentives offered by the State of Indiana and other parties.

Owner: GH FTW II, LLC

Representative Name (Print): Ryan C. Rans                      Manager

Signature:  7528A3DF4910416...

Date: 3/23/2022



**STATEMENT OF BENEFITS  
REAL ESTATE IMPROVEMENTS**

State Form 51767 (R7 / 1-21)

Prescribed by the Department of Local Government Finance

CITY OF FT. WAYNE  
APR 28 2022  
COMMUNITY DEVELOPMENT

|                                                                                                                                                                     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 20__ PAY 20__                                                                                                                                                       |
| FORM SB-1 / Real Property                                                                                                                                           |
| <b>PRIVACY NOTICE</b>                                                                                                                                               |
| 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. |

This statement is being completed for real property that qualifies under the following Indiana Code (check one box):

- Redevelopment or rehabilitation of real estate improvements (IC 6-1.1-12.1-4)
- Residentially distressed area (IC 6-1.1-12.1-4.1)

**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** the redevelopment or rehabilitation of real property 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 initiation of the redevelopment or rehabilitation for which the person desires to claim a deduction.
3. To obtain a deduction, a Form 322/RE must be filed with the county auditor before May 10 in the year in which the addition to assessed valuation is made or not later than thirty (30) days after the assessment notice is mailed to the property owner if it was mailed after April 10. A property owner who failed to file a deduction application within the prescribed deadline may file an application between January 1 and May 10 of a subsequent year.
4. A property owner who files for the deduction must provide the county auditor and designating body with a Form CF-1/Real Property. The Form CF-1/Real Property should be attached to the Form 322/RE when the deduction is first claimed and then updated annually for each year the deduction is applicable. IC 6-1.1-12.1-5.1(b)
5. For a Form SB-1/Real Property 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/Real Property 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<br><b>GH FTW II, LLC</b>                                                                                         |                                             |                                                        |
| Address of taxpayer (number and street, city, state, and ZIP code)<br><b>127 W. Wayne Street, Suite 400, Fort Wayne, IN 46802</b> |                                             |                                                        |
| Name of contact person<br><b>David Arnold</b>                                                                                     | Telephone number<br><b>( 260 ) 755-7885</b> | E-mail address<br><b>darnold@greatlakescapital.com</b> |

**SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT**

|                                                                                                                                                                                                        |                                                                          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|
| Name of designating body<br><b>Fort Wayne Common Council</b>                                                                                                                                           | Resolution number                                                        |
| Location of property<br><b>8645 Aviation Dr, Fort Wayne, IN 46809</b>                                                                                                                                  | County<br><b>Allen</b>                                                   |
| Description of real property improvements, redevelopment, or rehabilitation (use additional sheets if necessary)<br><b>Completion of the shell building to the specifications/needs of the tenant.</b> | DLGF taxing district number<br><b>02-074</b>                             |
|                                                                                                                                                                                                        | Estimated start date (month, day, year)<br><b>June 1, 2022</b>           |
|                                                                                                                                                                                                        | Estimated completion date (month, day, year)<br><b>December 31, 2024</b> |

**SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT**

| Current Number | Salaries | Number Retained | Salaries | Number Additional | Salaries       |
|----------------|----------|-----------------|----------|-------------------|----------------|
| 0.00           | \$0.00   | 0.00            | \$0.00   | 100.00            | \$6,032,000.00 |

**SECTION 4 ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT**

|                                                 | REAL ESTATE IMPROVEMENTS |                |
|-------------------------------------------------|--------------------------|----------------|
|                                                 | COST                     | ASSESSED VALUE |
| Current values                                  | 0.00                     |                |
| Plus estimated values of proposed project       | 51,000,000.00            |                |
| Less values of any property being replaced      | 0.00                     |                |
| Net estimated values upon completion of project | 51,000,000.00            |                |

**SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER**

|                                                |                                                          |
|------------------------------------------------|----------------------------------------------------------|
| Estimated solid waste converted (pounds) _____ | Estimated hazardous waste converted (pounds) <b>0.00</b> |
|------------------------------------------------|----------------------------------------------------------|

Other benefits  
Please note, the proposed new employees included in this application would be created by Do Good Foods Fort Wayne, LLC.

**SECTION 6 TAXPAYER CERTIFICATION**

I hereby certify that the representations in this statement are true.

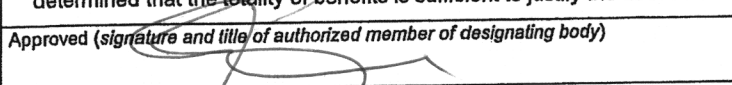
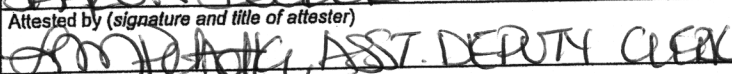
|                                                                     |                                                         |
|---------------------------------------------------------------------|---------------------------------------------------------|
| Signature of authorized representative<br><i>David J. Arnold</i>    | Date signed (month, day, year)<br><b>April 28, 2022</b> |
| Printed name of authorized representative<br><b>David J. Arnold</b> | Title<br><b>Managing Director</b>                       |

**FOR USE OF THE DESIGNATING BODY**

We find that the applicant meets the general standards in the resolution adopted or to be adopted by this body. Said resolution, passed or to be passed under IC 6-1.1-12.1, provides for the following limitations:

- 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. Redevelopment or rehabilitation of real estate improvements  Yes  No  
 2. Residentially distressed areas  Yes  No
- C. The amount of the deduction applicable is limited to \$ unlimited.
- D. Other limitations or conditions (specify) N/A
- E. Number of years allowed:  Year 1  Year 2  Year 3  Year 4  Year 5 (\* see below)  
 Year 6  Year 7  Year 8  Year 9  Year 10
- F. 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.

We have also 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 (signature and title of authorized member of designating body)          | Telephone number         | Date signed (month, day, year) |
|  | (765) 427-1221           | 8/24/22                        |
| Printed name of authorized member of designating body                            | Name of designating body |                                |
| SHARON TUCKER                                                                    | CITY COUNCIL             |                                |
| Attested by (signature and title of attester)                                    | Printed name of attester |                                |
|  | USA PETRETTA             |                                |

\* 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.

- A. For residentially distressed areas where the Form SB-1/Real Property was approved prior to July 1, 2013, the deductions established in IC 6-1.1-12.1-4.1 remain in effect. The deduction period may not exceed five (5) years. For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. Except as provided in IC 6-1.1-12.1-18, the deduction period may not exceed ten (10) years. (See IC 6-1.1-12.1-17 below.)
- B. For the redevelopment or rehabilitation of real property where the Form SB-1/Real Property was approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. (See IC 6-1.1-12.1-17 below.)

**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.



**STATEMENT OF BENEFITS  
PERSONAL PROPERTY**

State Form 51764 (R5 / 1-21)

Prescribed by the Department of Local Government Finance

CITY OF FT. WAYNE

APR 28 2022  
CR-1

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<br><b>Do Good Foods Fort Wayne LLC</b>                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                            | Name of contact person<br><b>Melissa Sungela</b>                 |                                |                 |                       |                |              |                |
| Address of taxpayer (number and street, city, state, and ZIP code)<br><b>1545 US Highway 206, Suite 100, Bedminster, NJ, 07921</b>                                                                                                                                                                                                                                                                                                                                                        |                                            | Telephone number<br><b>( 908 ) 532-4170</b>                      |                                |                 |                       |                |              |                |
| SECTION 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                            | LOCATION AND DESCRIPTION OF PROPOSED PROJECT                     |                                |                 |                       |                |              |                |
| Name of designating body<br><b>Fort Wayne Common Council</b>                                                                                                                                                                                                                                                                                                                                                                                                                              |                                            | Resolution number (s)                                            |                                |                 |                       |                |              |                |
| Location of property<br><b>8645 Aviation Dr, Fort Wayne, IN 46809</b>                                                                                                                                                                                                                                                                                                                                                                                                                     |                                            | County<br><b>Allen</b>                                           |                                |                 |                       |                |              |                |
| Description of manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment.<br>(Use additional sheets if necessary.)<br><b>Manufacturing equipment for the processing and production of animal feed from surplus food after any food bank donations. Information technology equipment to support the processing and production of animal feed from surplus food after any food bank donations.</b> |                                            | ESTIMATED                                                        |                                |                 |                       |                |              |                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                            |                                                                  | START DATE                     | COMPLETION DATE |                       |                |              |                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                            | Manufacturing Equipment                                          | 01/01/2023                     | 12/31/2024      |                       |                |              |                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                            | R & D Equipment                                                  |                                |                 |                       |                |              |                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                            | Logist Dist Equipment                                            |                                |                 |                       |                |              |                |
| IT Equipment                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 01/01/2023                                 | 12/31/2024                                                       |                                |                 |                       |                |              |                |
| SECTION 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                            | ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT |                                |                 |                       |                |              |                |
| Current Number<br><b>0</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Salaries<br><b>0</b>                       | Number Retained<br><b>0</b>                                      | Salaries<br><b>0</b>           |                 |                       |                |              |                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                            | Number Additional<br><b>100</b>                                  | Salaries<br><b>\$6,032,000</b> |                 |                       |                |              |                |
| 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                             |                                                                  |                                |                 |                       |                | 0            |                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Plus estimated values of proposed project  |                                                                  | 43,000,000                     |                 |                       |                | 2,000,000    |                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Less values of any property being replaced |                                                                  | 0                              |                 |                       |                | 0            |                |
| Net estimated values upon completion of project                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                            | 43,000,000                                                       |                                |                 |                       | 2,000,000      |              |                |
| SECTION 5                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                            | WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER      |                                |                 |                       |                |              |                |
| Estimated solid waste converted (pounds) _____                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                            | Estimated hazardous waste converted (pounds) <b>n/a</b>          |                                |                 |                       |                |              |                |
| Other benefits:                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                            |                                                                  |                                |                 |                       |                |              |                |
| SECTION 6                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                            | TAXPAYER CERTIFICATION                                           |                                |                 |                       |                |              |                |
| I hereby certify that the representations in this statement are true.                                                                                                                                                                                                                                                                                                                                                                                                                     |                                            |                                                                  |                                |                 |                       |                |              |                |
| Signature of authorized representative<br><i>Matthew Kamine</i>                                                                                                                                                                                                                                                                                                                                                                                                                           |                                            | Date signed (month, day, year)<br><b>4/28/2022</b>               |                                |                 |                       |                |              |                |
| Printed name of authorized representative<br><b>Matthew Kamine</b>                                                                                                                                                                                                                                                                                                                                                                                                                        |                                            | Title<br><b>Co-CEO</b>                                           |                                |                 |                       |                |              |                |

**FOR USE OF THE DESIGNATING BODY**

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;            | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No            | <input type="checkbox"/> Enhanced Abatement per IC 6-1.1-12.1-18<br>Check box if an enhanced abatement was approved for one or more of these types. |
| 2. Installation of new research and development equipment; | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |                                                                                                                                                     |
| 3. Installation of new logistical distribution equipment.  | <input type="checkbox"/> Yes            | <input checked="" type="checkbox"/> No |                                                                                                                                                     |
| 4. Installation of new information technology equipment;   | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> 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 \$ unlimited cost with an assessed value of \$ unlimited. (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:

|                                 |                                 |                                 |                                 |                                             |                                                                                                                                                                              |
|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> Year 1 | <input type="checkbox"/> Year 2 | <input type="checkbox"/> Year 3 | <input type="checkbox"/> Year 4 | <input type="checkbox"/> Year 5             | <input type="checkbox"/> Enhanced Abatement per IC 6-1.1-12.1-18<br>Number of years approved: _____<br>(Enter one to twenty (1-20) years; may not exceed twenty (20) years.) |
| <input type="checkbox"/> Year 6 | <input type="checkbox"/> Year 7 | <input type="checkbox"/> Year 8 | <input type="checkbox"/> Year 9 | <input checked="" type="checkbox"/> Year 10 |                                                                                                                                                                              |

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<br><u>(219) 427-1221</u>       | Date signed (month, day, year)<br><u>05/24/22</u> |
| Printed name of authorized member of designating body<br><u>SHARON TUCKER</u>           | Name of designating body<br><u>CITY COUNCIL</u> |                                                   |
| Attested by: (signature and title of attester)<br><u>AMIE BUELL, ASST. DEPUTY CLERK</u> | Printed name of attester<br><u>AMIE BUELL</u>   |                                                   |

\* 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.

**A CONFIRMING RESOLUTION designating an "Economic Revitalization Area" under I.C. 6-1.1-12.1 for property commonly known as 8645, Fort Wayne, Indiana 46809 (Do Good Foods Fort Wayne, LLC/GH FTW II, LLC)**

**WHEREAS**, Common Council has previously designated and declared by Declaratory Resolution the following described property 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 100 full-time permanent jobs with a total additional annual payroll of \$6,032,000 and an average annual salary of \$60,320.

**WHEREAS**, the total estimated project cost is \$96,000,000; and

**WHEREAS**, a recommendation has been received from the Committee on Finance concerning 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.

**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 both a deduction of the assessed value of real estate improvements made between June 1, 2022 and December 31, 2024 and personal property for new manufacturing and information technology equipment improvements to be made between January 1, 2023 and December 31, 2024. 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 redevelopment or rehabilitation and estimate of the value of the new manufacturing and information technology 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 instillation of the new research and development and information technology equipment

**SECTION 5.** The current year approximate tax rates for taxing units within the City would be:

- (a) If the proposed development does not occur, the approximate current year tax rates for this site would be \$3.2648/\$100.
- (b) If the proposed development does occur and no deduction is granted, the approximate current year tax rate for the site would be \$3.2648/\$100 (the change would be negligible).
- (c) If the proposed development occurs, and a deduction percentage of fifty percent (50%) is assumed, the approximate current year tax rate for the site would be \$3.2648/\$100 (the change would be negligible).
- (d) If the real estate and personal property for new manufacturing and information technology equipment is not installed, the approximate current year tax rates for this site would be \$3.2648/\$100.
- (e) If the real estate and proposed personal property for new manufacturing and information technology equipment is installed and no deduction is granted, the approximate current year tax rate for the site would be \$3.2648/\$100 (the change would be negligible).

- (f) If the real estate and proposed personal property for new manufacturing and information technology equipment is installed and a deduction percentage of eighty percent (80%) is assumed, the approximate current year tax rate for the site would be \$3.2648/\$100 (the change would be negligible).

**SECTION 6.** That, pursuant to I.C. 6-1.1-12.1, it is hereby determined that the deduction from the assessed value of the real property shall be for a period of ten years, and that the deduction from the assessed value of the new manufacturing and information technology equipment shall be for a period of ten years.

**SECTION 7.** The deduction schedule from the assessed value of the real property and personal property pursuant to I.C. 6-1.1-12.1-17 shall look like this:

| Year of Deduction | Percentage |
|-------------------|------------|
| 1                 | 100%       |
| 2                 | 95%        |
| 3                 | 80%        |
| 4                 | 65%        |
| 5                 | 50%        |
| 6                 | 40%        |
| 7                 | 30%        |
| 8                 | 20%        |
| 9                 | 10%        |
| 10                | 5%         |
| 11                | 0%         |

**SECTION 8.** The deduction schedule from the assessed value of new personal property manufacturing and information technology equipment pursuant to I.C. 6-1.1-12.1-17 shall look like this:

| Year of Deduction | Percentage |
|-------------------|------------|
| 1                 | 100%       |
| 2                 | 90%        |
| 3                 | 80%        |
| 4                 | 70%        |
| 5                 | 60%        |
| 6                 | 50%        |
| 7                 | 40%        |
| 8                 | 30%        |
| 9                 | 20%        |
| 10                | 10%        |
| 11                | 0%         |

**SECTION 9.** That, 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 10.** For personal property, manufacturing and information technology 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 ten subsequent years, the performance report must be updated and submitted along with the deduction application at the time of filing.

**SECTION 11.** For real property, 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 in the deduction application. For ten subsequent years, the performance report must be updated each year in which the deduction is applicable at the same time the property owner is required to file a personal

property tax return in the taxing district in which the property for which the deduction was granted is located. If the taxpayer does not file a personal property tax return in the taxing district in which the property is located, the information must be provided by May 15.

**SECTION 12.** The performance report must contain the following information:

- A. The cost and description of real property improvements and/or purchase of real estate and new personal property for new manufacturing, logistical distribution, and information technology equipment.
- 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 13.** That, the taxpayer is non-delinquent on any and all property tax due to jurisdictions within Allen County, Indiana.

**SECTION 14.** 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 this chapter may be required to repay the deduction amount as determined by the county auditor in accordance with section 10 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 15.** 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

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Malak Heiny, City Attorney

**BILL NO. R-22-05-30**

**REPORT OF COMMITTEE ON FINANCE**

**May 24, 2022**

**Sharon Tucker Chair**


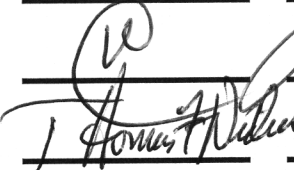
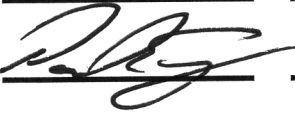
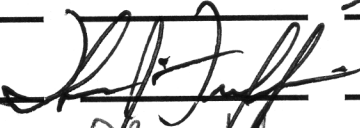
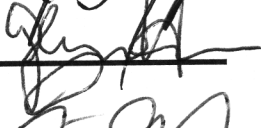
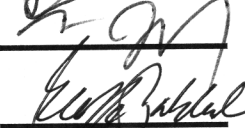
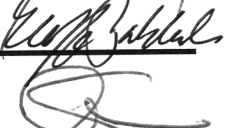

**Russ Jehl Co-Chair**

**All Council Members**

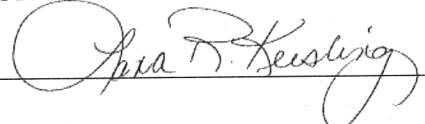
A Declaratory Resolution designating an "Economic Revitalization Area" under I.C. 6-1.1-12.1 for property commonly known as 8645 Aviation Road, Fort Wayne, Indiana 46809 (Do Good Foods Fort Wayne, LLC/GH FTW II, LLC)

*This is to be Introduced, Discussed and voted for Passage in the same evening*

**COMMITTEE ON REGULATIONS HAVE HAD SAID Ordinance under consideration and beg leave to report back to the Common Council that said Ordinance**

| <u>COUNCIL MEMBER</u> | <u>DO PASS</u>                                                                      | <u>DO NOT PASS</u>                                                                   | <u>ABSTAIN</u> |
|-----------------------|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|----------------|
| ARP                   |                                                                                     |  |                |
| CHAMBERS              |                                                                                     |                                                                                      |                |
| DIDIER                |  |                                                                                      |                |
| ENSLEY                |                                                                                     |  |                |
| FREISTROFFER          |  |                                                                                      |                |
| HINES                 |  |                                                                                      |                |
| JEHL                  |  |                                                                                      |                |
| PADDOCK               |  |                                                                                      |                |
| TUCKER                |  |                                                                                      |                |

**LANA R. KEESLING  
CITY CLERK**



Public Hearing Date: N/A

Read the first time in full and on motion by Councilperson Tucker.

Read the second time by title and referred to the Finance Committee.

Read the third time in full and on motion by Councilperson Tucker, placed on passage by the following vote:

| <u>TOTAL VOTES</u> | <u>AYES</u>                         | <u>NAYS</u>                         | <u>ABSTAINED</u>         | <u>ABSENT</u>            |
|--------------------|-------------------------------------|-------------------------------------|--------------------------|--------------------------|
| ARP                | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| CHAMBERS           | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> |
| DIDIER             | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> |
| ENSLEY             | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| FREISTROFFER       | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> |
| HINES              | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> |
| JEHL               | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> |
| PADDOCK            | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> |
| TUCKER             | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> |

DATED: May 24, 2022

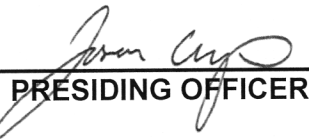
  
 \_\_\_\_\_  
 LANA R. KEESLING, CITY CLERK

Passed and adopted by the Common Council of the City of Fort Wayne, Indiana, as

Resolution No. R-22-05-30 on the 24th day of May, 2022

ATTEST:

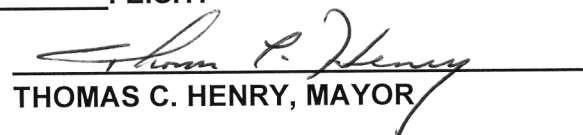
  
 \_\_\_\_\_  
 LANA R. KEESLING  
 CITY CLERK

  
 \_\_\_\_\_  
 PRESIDING OFFICER

Presented by me to the Mayor of the City of Fort Wayne, Indiana, on the 25th of May 2022, at the hour of 11:15 o'clock A.M. E.S.T.

  
 \_\_\_\_\_  
 LANA R. KEESLING, CITY CLERK

Approved and signed by me this 31<sup>ST</sup> day of MAY 2022, at the hour of 12:30 o'clock PM E.S.T.

  
 \_\_\_\_\_  
 THOMAS C. HENRY, MAYOR

