

A RESOLUTION determining SUBSTANTIAL COMPLIANCE OR NON-COMPLIANCE with Statement of Benefits (CF-1) form filing for 2026 for Smith Brothers of Berne, Inc. for property at 9107 Yeager Lane, Fort Wayne, IN 46809 under Confirming Resolution R-23-22 with an "Economic Revitalization Area" approved under I.C. 6-1.1-12.1

WHEREAS, Common Council has previously designated and declared by Declaratory Resolution and Confirming Resolution with approved Statement of Benefits (hereinafter "SB-1") forms, certain property for Smith Brothers of Berne, Inc. as an "Economic Revitalization Area" under Sections 153.13-153.24 of the Municipal Code of the City of Fort Wayne, Indiana, and I.C. 6-1.1-12.1; and

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

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

WHEREAS, Smith Brothers of Berne, Inc.'s approved SB-1 form stated that 20 full-time jobs would be retained and 70 full-time jobs would be created by December 31, 2027; and

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

WHEREAS, Smith Brothers of Berne, Inc.'s 2026 CF-1 form filing stated that 20 full-time jobs have been retained and 23 full-time jobs have been created; and

WHEREAS, Smith Brothers of Berne, Inc.'s 2026 CF-1 form filing stated \$877,011 in annual payroll for the 20 full-time jobs retained and \$1,125,381 in annual payroll for the 23 full-time jobs created; and

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

5 **WHEREAS**, Common Council has defined substantial compliance under Section
6 153.21 of the Municipal Code of the City of Fort Wayne as:

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

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

15 **WHEREAS**, meeting 75% of the \$809,266 retained annual payroll means
16 \$606,949 in retained annual payroll and 75% of the \$3,304,050 in created annual payroll
17 means \$2,478,037 in created annual payroll; and

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

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

26 **WHEREAS**, Council directed the Community Development Division to mail written
27 notice to Smith Brothers of Berne, Inc. explaining the reasons for Council's determination
28 and a date, time, place of a hearing to be conducted by Council for the purpose of further
29 considering Smith Brothers of Berne, Inc.'s compliance with Statement of Benefits; and

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

WHEREAS, Smith Brothers of Berne, Inc. [appeared/failed to appear] before
Common Council on September 22, 2026 to provide additional information concerning
compliance.

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

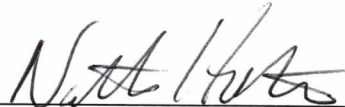
3 **SECTION 1.** That, Common Council finds that the CF-1 forms filed by Smith
4 Brothers of Berne, Inc. with an approved Economic Revitalization Area for 2026 are not
5 in substantial compliance pursuant to I.C. 6-1.1-12.1 and Section 153.21 of the Municipal
6 Code of the City of Fort Wayne for failure to create 75% of the 70 full-time jobs, or 52 full-
7 time jobs, as stated and create 75% of the \$3,304,050, or \$2,478,037 in annual payroll
that was stated that would be generated by the created jobs.

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

14 ~~**SECTION 2b.** That Smith Brothers of Berne, Inc. appeared and testified at the~~
15 ~~hearing and from its testimony it was determined that notwithstanding Smith Brothers of~~
16 ~~Berne, Inc.'s failure to substantially comply as detailed in Section 1 above that Smith~~
17 ~~Brothers of Berne, Inc. did make reasonable efforts to substantially comply with the~~
18 ~~statement of benefits and Smith Brothers of Berne, Inc.'s failure to substantially comply~~
19 ~~was caused by factors beyond the control of Smith Brothers of Berne, Inc. Therefore, the~~
20 ~~continuation of Smith Brothers of Berne, Inc.'s deduction/abatement under R-23-22 is~~
21 ~~hereby approved.~~

22 ~~**SECTION 2c.** That Smith Brothers of Berne, Inc. appeared and testified at the~~
23 ~~hearing and from its testimony it was determined in addition to Smith Brothers of Berne,~~
24 ~~Inc.'s failure to substantially comply as detailed in Section 1 above, that Smith Brothers of~~
25 ~~Berne, Inc. did not make reasonable efforts to substantially comply with the statement of~~
26 ~~benefits and Smith Brothers of Berne, Inc.'s failure to substantially comply was not caused~~
27 ~~by factors beyond the control of Smith Brothers of Berne, Inc. As a result of said failure,~~
28 ~~Smith Brothers of Berne, Inc.'s deduction/abatement under R-23-22 is hereby terminated~~

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

3
4 
5 _____
6 Member of Council

7
8 APPROVED AS TO FORM A LEGALITY

9 
10 _____
11 Malak Heiny, City Attorney

Admn. Appr. _____

DIGEST SHEET

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

DEPARTMENT REQUESTING ORDINANCE: **Community Development Division**

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

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

EFFECT OF NON-PASSAGE:

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

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

**NOTICE OF PUBLIC HEARING
FORT WAYNE COMMON COUNCIL**

RESOLUTION NO. R-26-09-13

NOTICE IS HEREBY GIVEN THAT THE COMMON COUNCIL OF THE CITY OF FORT WAYNE, INDIANA, WILL CONDUCT A PUBLIC HEARING ON SEPTEMBER 22, 2026, AT 5:30 P.M., IN ROOM 035 – COUNCIL COURTROOM – GARDEN LEVEL CITIZENS SQUARE, 200 E. BERRY, FORT WAYNE, INDIANA 46802; DETERMINING SUBSTANTIAL COMPLIANCE OR NON-COMPLIANCE WITH STATEMENT OF BENEFITS (CF-1) APPROVED UNDER R-23-22 FOR A PROPERTY COMMONLY KNOWN AS:

**9107 Yeager Lane, Fort Wayne, IN 46809
Smith Brothers of Berne, Inc.**

ALL INTERESTED PERSONS ARE INVITED TO ATTEND AND BE HEARD AT THE PUBLIC HEARING.

IN ACCORDANCE WITH THE AMERICANS WITH DISABILITIES ACT (ADA), THE CITY OF FORT WAYNE WILL MAKE REASONABLE ACCOMMODATIONS TO PEOPLE WITH DISABILITIES. ANY PERSON WITH SPECIAL NEEDS SHOULD CONTACT THE ADA COORDINATOR, HEATHER VANWAGNER AT 260-427-1176 AT LEAST 72 HOURS BEFORE THE SCHEDULED MEETING TO DISCUSS NECESSARY SPECIAL ACCOMMODATIONS.

**JOHN D. MCGAULEY
CITY CLERK**



INTERIM AD DRAFT

This is the proof of your ad scheduled to run in **Journal Gazette**.

Notice ID: tSLvT1kViGQsq2D5F6m5 | **Proof Updated: Sep. 09, 2026 at 08:15am EDT**
Notice Name: R-26-09-13

This is not an invoice. Below is an estimated price, and it is subject to change. You will receive an invoice with the final price upon invoice creation by the publisher.

FILER

Iliana Phillips
iliana.phillips@cityoffortwayne.org
(260) 427-1221

FILING FOR

Journal Gazette

Columns Wide: 1

Ad Class: Legals

09/11/2026: Government Notice 25.38

Subtotal	\$25.38
Tax %	0
Processing Fee	\$0.00
Total	\$25.38

See Proof on Next Page

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JOHN D. MCGAULEY
CITY CLERK

9-11 hspaxlp

BILL NO. R-26-09-13

REPORT OF COMMITTEE ON FINANCE

September 22, 2026

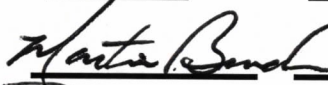
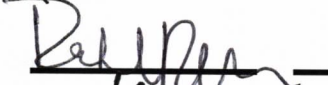
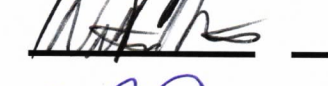
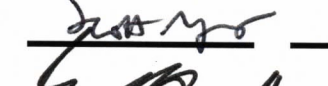
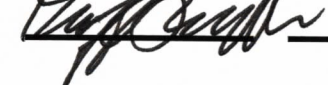
Nathan Hartman Chair

Geoff Paddock Co-Chair

All Council Members

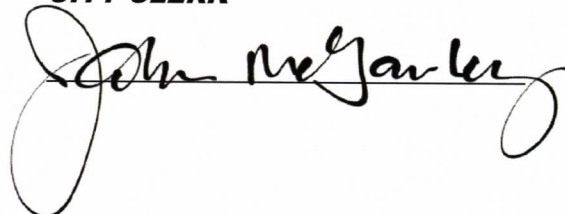
A Resolution determining Substantial Compliance or Non-Compliance with Statement of Benefits (CF-1) form filing for 2026 for Smith Brothers of Berne, Inc. for property at 9107 Yeager Lane, Fort Wayne, IN 46809 under Confirming Resolution R-23-22 with an "Economic Revitalization Area" approved under I.C. 6-1.1-12.1

COMMITTEE ON FINANCE 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>
<u>BENDER</u>			
<u>BOOKER</u>			
<u>CHAMBERS</u>			
<u>ENSLEY</u>			
<u>FREISTROFFER</u>			
<u>HARTMAN</u>			
<u>JEHL</u>			
<u>MYERS</u>			
<u>PADDOCK</u>			

JOHN D. MCGAULEY

CITY CLERK



Public Hearing Date: 09/22/2026

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

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

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

<u>TOTAL VOTES</u>	<u>AYES</u>	<u>NAYS</u>	<u>ABSTAINED</u>	<u>ABSENT</u>
BENDER	☒	☐	☐	☐
BOOKER	☒	☐	☐	☐
CHAMBERS	☒	☐	☐	☐
ENSLEY	☒	☐	☐	☐
FREISTROFFER	☒	☐	☐	☐
HARTMAN	☒	☐	☐	☐
JEHL	☒	☐	☐	☐
MYERS	☒	☐	☐	☐
PADDOCK	☒	☐	☐	☐

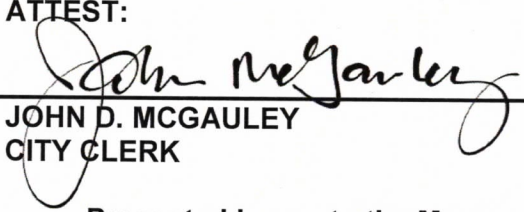
DATED: September 22, 2026

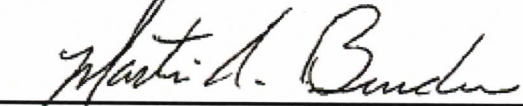

JOHN D. MCGAULEY, CITY CLERK

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

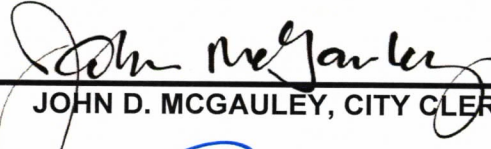
Resolution No. R-26-09-13 on the 22nd day of September, 2026

ATTEST:

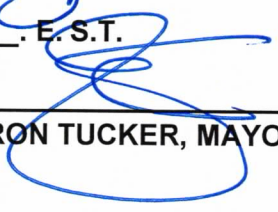

JOHN D. MCGAULEY
CITY CLERK


PRESIDING OFFICER

Presented by me to the Mayor of the City of Fort Wayne, Indiana, on the 23rd
of September 2026, at the hour of 1:10 o'clock P.M. E.S.T.


JOHN D. MCGAULEY, CITY CLERK

Approved and signed by me this 23rd day of September 2026, at the
hour of 4:00 o'clock P.M. E.S.T.


SHARON TUCKER, MAYOR

Fort Wayne Indiana
Office of the City Clerk

SEP 23 2026

RECEIVED