AGENDA

May 02, 2022

Wellness Pet
Compliance Report Review
6:00PM

Meetings of Standing Committees
Council Conference Room
6:45PM

REGULAR MEETING OF THE MISHAWAKA COMMON COUNCIL
COUNCIL CHAMBERS/CITY HALL
7:00PM

WebEx Telephone Number:1-408-418-9388
Meeting Number (access code): 2349 397 4868
Meeting Password: vP3nD8zyMN6

Livestream #1: https://www.facebook.com/cityofmishawaka/
Livestream #2: @MichianaAccessTV on Facebook
Livestream #3: Michiana Access TV
(Comcast and AT&T U-Verse Channel 99)

To connect on-line join using Microsoft Lync or Microsoft Skype for Business

Dial: 23493974868@mishawaka.webex.com

1. Call to Order

2. Pledge of Allegiance

3. Roll Call

4. Approval of the Minutes of the Regular Meeting of April 19, 2022

5. Petitions, Communications, Remonstrance and Memorial

Appeal No. 2022-10	Use Variance to allow Self storage in C-1 General Commercial- 1010 S. Merrifield
Appeal No. 2022-13	Use Variance to allow Micro blading Services within a Multi-tenant Commercial Strip Center (C-1 District) – 4125 Grape Rd.

Petition No. 2022-03 Rezone from I-1 Light Industrial to R-1 Single family Residential- 1816 W. Sixth St.

6. Report of Special Committee

7. Ordinances on First Reading

8. Resolutions

R2022-10 Amending R2021-30AA the American Rescue Plan

9. Ordinances on Second Reading

10. Privilege of the Floor – Non-Agenda Items

11. Unfinished Business

R2022-07 Tax Abatement Compliance Report

12. New Business

13. Adjournment –

This meeting will be aired via live stream:

An archived version of the livestream video can be viewed on the city of Mishawaka's Facebook page, **https://www.facebook.com/cityofmishawaka/** and on the Michiana Access TV Facebook page, **https://www.facebook.com/MichianaAccessTV**

Council Packet Link:

https://civicclerk.blob.core.windows.net/stream/MISHAWAKAIN/11a25f72-79f8-4cb6-8ef3-f1137754a988.pdf?sv=2015-12-11&sr=b&sig=nDSW75XMdPrP4GfhgFOXPJNcvK%2FiU1kTvjM9DCkEUAE%3D&st=2022-04-29T16%3A05%3A57Z&se=2023-04-29T16%3A10%3A57Z&sp=r&rscc=no-cache&rsct=application%2Fpdf

At this time, I know of no other business to come before the Council.

Deborah S. Block, IAMC, MMC, City Clerk

The City of Mishawaka acknowledges its responsibility to comply with the Americans with Disabilities Act of 1990. In order to assist individuals with disabilities who require special services (i.e. sign interpretative services, alternative audio/visual devices, and amanuenses) for participation in or access to City sponsored public programs, services and/or meetings, the City requests that individuals make requests for these services forty-eight (48) hours ahead of the scheduled program, service and/or meeting. To make arrangements contact Susan Kile, ADA Coordinator, at (574) 258-1615.

REGULAR MEETING OF THE MISHAWAKA COMMON COUNCIL

April 19, 2022

Be it remembered that the Common Council of the City of Mishawaka, Indiana met in the Council Chambers of the Mishawaka City Hall and via telephone on Tuesday, April 19, 2022 at 7:00PM. The meeting was called to order by Council President Gregg Hixenbaugh. All were asked to stand for the Pledge of Allegiance.

Clerk Block called the roll.

Roll Call.
Present: Mrs. DeMaegd (P), Mr. Banicki (P), Mr. Hazen (P), Mr. Mammolenti (P), Mr. Emmons (P), Mr. Bellovich (P), Mr. Compton (A), Mrs. Voelker (P), Mr. Hixenbaugh (P)
P: Present E: Electronically Participating A: Absent

Others Present: Clerk Block, Mike Trippel

Members attending virtually do so by WebEx. Public that attend can participate by WebEx or observe meetings by YouTube or Facebook live. The Council meetings are also streamed live on Michiana Access on Comcast/AT&T U-verse Channel 99.

Minutes for the Regular Meeting of April 11, 2022 were approved as received from the Clerk's Office.

Clerk Block read a letter from the Board of Zoning Appeals regarding their recommendations from their April 12, 2022 meeting.

APPEAL #22-05 An appeal submitted by Mishawaka Commons LLC requesting a Use Variance for 502 West McKinley Avenue (former CVS) to permit an event center (assembly hall) with bingo in C-2 Shopping Center Commercial zoning district.

The Board, with a vote of 5-0, forwarded a favorable recommendation to the Common Council subject to the following conditions of approval:

- Exterior grease interceptor will be required if any food service is proposed
- Occupancy permit and inspections by the Building Department
- Life safety issues will need to be updated

APPEAL #22-07 An appeal submitted by Topview Holding Group LLC requesting a Use Variance for 309 Bittersweet Road to allow three (3) tenants in a building in the C-1 General Commercial District.

The Board, with a vote of 5-0, forwarded a favorable recommendation.

Clerk Block read the following resolutions by title and opened the public hearing.

RESOLUTION R2022-08

A RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF MISHAWAKA, INDIANA APPROVING A PETITON OF THE MISHAWAKA BOARD OF ZONING APPEALS FOR THE PROPERTY LOCATED AT: 502 W MCKINLEY AVE Use Variance to permit an Event Center (Assembly Hall) IN C-2 Shopping Center Commercial – 502 W. McKinley Ave.

Terry Harper, 10231 Conover Drive, spoke in favor of **RESOLUTION R2022-08**. Mr. Harper stated he currently had the Celebrations Palace on 5th and Laurel in Mishawaka and they were doing a non-for-profit organization there and were looking for more parking and space. Mr. Harper stated that was the sole reason why they wanted to move the place to the old CVS over there to run Assembly Hall. Mr. Harper stated Celebrations would still be open, but they would move the operation so it would not be so congested for public safety.

Mr. Banicki stated there had been some concerns with the parking lot and asked if he would be responsible for the repairs or if there would an owner of the property taking care of that. Mr. Harper stated he would be working with the owner of the property and would do a walkthrough on Thursday to make sure the parking lot was remedied.

Mrs. Voelker stated she had read that they would be hosting bingo at the Assembly Hall and asked what other events would be held there. Mr. Harper stated they would hold events such as luncheons and gatherings for organizations. Mrs. Voelker asked if his business was nonprofit or if he hosted nonprofits and what exactly he meant by that. Mr. Harper stated one of the businesses that rented from Celebrations was non-for-profit and they ran the bingo hall, which he was involved in with his brother. Mr. Harper stated they wanted to move it so it would not be so crowded over there.

Mr. Mammolenti thanked Mr. Harper for the work he had done with Celebrations and once they took over, a lot of cosmetic improvements were made and it was refreshing to see that at some of the events he had gone to. Mr. Mammolenti thanked him once again.

Question was called for at 7:08PM for **RESOLUTION R2022-08 Vote: Motion carried by unanimous roll call vote (summary: Yes = 8).**
Yes: Mrs. DeMaegd, Mr. Hazen, Mr. Mammolenti, Mr. Banicki, Mr. Emmons, Mr. Bellovich, Mrs. Voelker, Mr. Hixenbaugh. The resolution passed 8-0.

RESOLUTION R2022-09

A RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF MISHAWAKA, INDIANA, APPROVING A PETITION OF THE MISHAWAKA BOARD OF ZONING APPEALS FOR THE PROPERTY LOCATED AT: 309 BITTERSWEET ROAD, MISHAWAKA, INDIANA

Use Variance to allow 3 tenant in 1 Building in C-1 General Commercial District – 309 Bittersweet Rd.

Michael Hewlett, 51301 Golden Oak Court Granger, Indiana, spoke in favor of **RESOLUTION R2022-09**. Mr. Hewlett stated the property they were speaking about was the former Family Dollar across from Martin's at the corner of Lincolnway and Bittersweet. Mr. Hewlett stated they made some significant changes to the exterior and interior of the building. Mr. Hewlett stated there was a dental in the north side of the building that they occupied for the last year and they had two spaces for two tenants that were looking to lease in the remaining suites in the building. Mr. Hewlett stated the tenants had submitted their letters of intent to lease the property and they began seeking this variance to allow for the two additional tenants in the building.

Mr. Hixenbaugh asked if he was at liberty to tell them who the tenants in the building were. Mr. Hewlett stated one was a medical group, specifically a physical therapist group and the other was a telephone retail company.

Question was called for at 7:11PM for **RESOLUTION R2022-09 Vote: Motion carried by unanimous roll call vote (summary: Yes = 8).**
Yes: Mrs. DeMaegd, Mr. Hazen, Mr. Mammolenti, Mr. Banicki, Mr. Emmons, Mr. Bellovich, Mrs. Voelker, Mr. Hixenbaugh. The resolution passed 8-0.

Clerk Block read the following proposed ordinance by title and opened the public hearing.

PROPOSED ORDINANCE NO. 2022-08

AN ORDINANCE OF THE COMMON COUNCIL OF THE CITY OF MISHAWAKA AMENDING THE UNIFORM SCHEDULE OF FEES

Mr. Banicki reported the Committee of Budget and Finance recommended this proposed ordinance should be adopted. This was signed by the entire committee and upon a second by Mrs. Voelker, the motion carried.

Brian Thomas, EMS Chief from the Mishawaka Fire Department, spoke in favor of **PROPOSED ORDINANCE NO. 2022-08**. Chief Thomas stated around 10 years ago when they did a substantial increase, they tried to base them on a percentage of Medicare allowable, so it would make it easier as they moved forward. Chief Thomas stated as Medicare had increased their fees over the last 10 years, they were just asking to have that increased to follow along with that.

Mr. Hixenbaugh asked Chief Thomas to summarize the fees that they accrued for ambulance service and how were those used within their budget and what did they do with the other money they collected for those fees. Chief Thomas stated he could not speak to the specific percentages or exact amounts, but there was some that went towards the general fund and they also had a reverting vehicle fund that it went towards. Mr. Hixenbaugh asked for clarification that if it was used to replace and upgrade their equipment, particularly vehicles, as they aged. Chief Thomas stated that was correct.

Mr. Mammolenti thanked Chief Thomas for his presentation and asked if someone was on Medicare, would their price of service increase. Chief Thomas stated it would not and it was all very confusing, very hard which was why they hired a firm to help them with this. Chief Thomas stated there were some Medicare, Medicaid, Blue Cross Blue Shield and all those fees were set. Chief Thomas stated they could build someone $10,000 and Medicare would give them the amount that they give them. Chief Thomas stated they just used that as a basis and Medicare set most of the billing rules out there. Chief Thomas stated they tagged onto their increases for inflation and such. Mr. Mammolenti asked for layman's purposes that Medicare was raising their rates and they were below that, so they were just kind of raising theirs to meet that same threshold. Chief Thomas stated that was correct and he did not remember the exact date, but it had been about 10 years since they had done that. Chief Thomas stated they all knew from the news and such that their expenses had gone up greatly with medical supplies and they were just trying to follow with inflation there.

Mrs. Voelker asked a follow-up to question to Mammolenti asking if Medicare had to change their prices annually. Chief Thomas stated they did and most of the time they went up. Chief Thomas stated he knew over the last 10, 12 years there was actually one time that it had decreased. Chief Thomas stated most of the time it was not very substantial and as far as Blue Cross Blue Shield Indiana Medicaid they made some more than just annually and during COVID they made an increase during that time as well. Mrs. Voelker asked if this was something he looked at on an annual basis and decide if it was worth it to go through the process of increasing the fees or how did he decide when to do that. Chief Thomas stated he thought so and if it was going to make them one extra dollar then he did not know if that was worthwhile, but they would be there again sometime in the future.

Mr. Bellovich asked Chief Thomas if every 10 years was frequent enough to look at this or if they should be looking at it maybe every 4 to 5 years. Chief Thomas stated that would probably be more realistic and they should do it more often. Chief Thomas stated they did sit down with their vender and evaluate it every year and they gave them recommendations for where the felt their fee should be and they were still within that ranged. Chief Thomas said now, though, they were at the lower end of the range instead of the higher end and they would be leaving money on the table.

Mayor Wood spoke in favor of **PROPOSED ORDINACE NO. 2022-08**. Mayor Wood stated first of all, he wanted to thank Chief Thomas for his outstanding leadership and all of the crew who operated their EMS division provided incredible service, especially throughout the pandemic. Mayor Wood stated he would put their service up against anyone, anywhere that they provided to their citizens. Mayor Wood stated their calls were going up quite substantially with an increase of 17% just last year alone and that continued a trend where they kept going up and often in double digit percentages. Mayor Wood stated their general fund was also quite tight and between their obligations, bringing in a little less money than what they were spending and what they had obligated, he asked rhetorically how you squared those two. Mayor Wood stated they needed to hire police officers and firefighters and they had a general fund that could not support hiring that. Mayor Wood stated in his State of the City, he announced a plan to hire 6 new firefighters, 3 new police officers but since they could not necessarily support that out of their general fund, he asked rhetorically how they could support that. Mayor Wood stated the average citizen may look to downtown and see there was $15 million being spent on a park or see road improvements and wonder why the city could not hire police or firemen. Mayor Wood stated those were TIF funds and by state law, they were dedicated to capital projects and had to be used within a certain district and they could not hire police and fire out of those same funds, which led them back to the general fund. Mayor Wood stated they were tight, so he outlined a plan to use ARP funding for a 3 year commitment to hire 3 officers, increase their shift strength from 10 to 11 and also to hire 3 of the 6 firefighters they needed. Mayor Wood stated they wanted to increase their rates and although they had not done it in 10 years, but they could look at it more often and try to compare themselves with what their neighbors are spending. Mayor Wood stated these funds went into their general fund and that's where their payroll came out of. Mayor Wood stated it was going to the same place where they were paying for salaries for their firefighters and police officers. Mayor Wood stated 75% plus of their general fund went to paying payroll for their publics and most of their payroll was for Public Safety and they made up the highest amount of their payroll. Mayor Wood stated this was their plan to bring on and get the 6 firemen on and they wanted to do that with next year's budget. Mayor Wood stated this would help them to start saving for it now and they would work through the collective bargaining process perhaps with a memorandum of understanding so that they could do this with the union. Mayor Wood stated they had to also hire the firefighters and police officers and they could not just snap their fingers and have that done. Mayor Wood stated it took the better part of a year to bring a firefighter or police officer on board with all of the training and especially going to places like the academy. Mayor Wood stated they also had retirements that were upcoming and they had to fill the retirements before they could hire new people so they were planning to add the staff and it would happen. Mayor Wood stated it would not happen overnight, but they were committed to doing those things in a growing city that demanded more and more of their incredible service. Mayor Wood stated they would begin the process of right now if the rates were approved and would start working on the rest of the plan they had outlined.

Mr. Mammolenti thanked Mayor Wood for his presentation and went back to his State of the City where he recalled him mentioning that some of this would require some negotiations with the FOP and he did not know if those discussions had commenced yet or not. Mayor Wood stated it was a collective bargaining year for the FOP, so they would have those discussions as part of the collective bargaining process. Mayor Wood stated as far as fire went, this was not collective bargaining year, so they would first talk to the membership there and they would have to come to some sort of agreement there that hopefully they could do it through a memorandum of understanding or something along those lines. Mayor Wood stated the goal was to add a fourth full-time ambulance and they had three full-time now. Mayor Wood stated they had a need for that fourth ambulance and they had mutual aid agreements throughout the county and with other departments, so as their officers or firefighters go out and make some calls in some cases outside of the city of Mishawaka, they would still be capturing those fees as well.

Mr. Hazen stated he believed they needed to share with the public and everyone that they could say their shift strength could be 15, but that did not mean it would be 15 and that had to be agreed on by the FOP. Mr. Hazen stated a lot of people did not understand that and sometimes the policemen wanted more officers on the road but they also wanted more time off too. Mr. Hazen stated they could not hire more men just to give time off and it was a difficult situation to navigate through. Mr. Hazen stated he just wanted everyone to know that. Mayor Wood stated that was exactly right and they could hire more officers today but that did not mean they were going to be on the road tomorrow and they needed to negotiate it with the FOP getting those extra officers on the street. Mayor Wood stated for him, conditionally, would be that if they were going to hire and go through the process of adding more officers to their budget, they would then want to make sure they get those officers out by contract on the street and that was the process they would be doing.

Mr. Hixenbaugh thanked Mayor Wood for his comments and stated none of them, him included, liked to consider raising any fees at any time, but if they were going to do it to remain market competitive and be compensated in a fair manner for the services they provided, that certainly made sense and he applauded the creativity to use the revenue to directly support those who were providing the service. Mr. Hixenbaugh stated he was confident Mayor Wood would be able to work through all of the negotiations with the public safety unions and bring this to fruition. Mr. Hixenbaugh thanked Mayor Wood and his administration for they work they did to bring this to the council.

Question was called for at 7:24PM for **PROPOSED ORDINANCE NO. 2022-08 Vote: Motion carried by unanimous roll call vote (summary: Yes = 8).**
Yes: Mrs. DeMaegd, Mr. Hazen, Mr. Mammolenti, Mr. Banicki, Mr. Emmons, Mr. Bellovich, Mrs. Voelker, Mr. Hixenbaugh. The proposed ordinance passed 8-0, thus becoming **ORDINANCE NO**. **5785**.

NEW BUSINESS

Mr. Mammolenti made a reminder that the neighborhood watch meeting for Twin Branch and the entire were welcome to attend a meeting on April 20th at 7PM at Fire Station #4. Mr. Mammolenti stated he was proud to announce their speaker tomorrow evening would be their Council President Mr. Hixenbaugh who would be discussing the rules and authority of the council. Mr. Mammolenti stated he heard him speak at Mr. Emmons' meeting and it would be very informative. Mr. Mammolenti stated he believed everyone would enjoy it. Mr. Mammolenti stated their next speaker for their May 18th would be their very own Mayor Wood who would be giving a condensed State of the City at 7PM also at Fire Station #4. Mr. Mammolenti stated all were welcome.

Mr. Emmons made a reminder that the first district neighborhood meeting would be held on Thursday April 21st and their speaker would be Representative Maureen Bauer to talk about what happened down at the legislative session that year as far as the good news and bad news of legislation that was passed and why. Mr. Emmons stated she would answer questions following her presentation about the legislation issues that were passed in Indianapolis. Mr. Emmons stated he would hope to see everyone at 7PM at St. Bavos and would have refreshments provided by West End Bakery. Mr. Emmons stated all were welcome.

ADJOURNMENT 7:28PM

Deborah S. Block /s/
Deborah S. Block, IAMC, MMC, City Clerk

Gregg A. Hixenbaugh /s/
Gregg A. Hixenbaugh, President

AP 22-10

Date: April 20, 2022

To: Board of Zoning Appeals
City of Mishawaka, Indiana

The undersigned appellant respectfully shows the Board:

1. I, Brad Beer, owner of the following described real estate located within the City of Mishawaka, Penn Township, St. Joseph County, State of Indiana, to-wit:
    a. Please refer to parcel 1 description in the attached deed.
    b. Commonly known as 1010 S Merrifield Ave, Mishawaka, 46544
2. The above-described real estate presently has a zoning classification of C-1 (General Commercial) District under the Zoning Ordinance of the City of Mishawaka.
3. Appellant presently occupies (or proposes to occupy) the above-described property as a vacant bingo hall. It is the largest of three buildings on site. Adjacent retail property owners occupy a pawn shop, and firework store.
4. Appellant desires to utilize this main building as an indoor climate-controlled self-storage unit facility. The building footprint will not change.
5. Per the Zoning Ordinance of the City of Mishawaka the C-1 Zoning District is identified as follows:
    a. **Sec. 137-300. - Intent.**
        i. The purpose of this general commercial district is to provide convenient retail and service establishments for the day-to-day needs of a large area with minimum impact on surrounding residential areas. This district is designed to provide for freestanding commercial uses which require limited comparison shopping. Customers usually arrive by automobile, making a separate stop for each errand.
    b. **Sec. 137-301.** - Uses.
        i. *Permitted uses.*
            1. Indoor climate-controlled self-storage facility is not listed as one of the more than 134 permitted uses.
6. Strict adherence to the Ordinance would not allow for the proposed use of the existing vacant bingo hall to be redeveloped into the desired use and future plan for this commercial development. As part of this use variance petition, appellant will be rezoning and platting an outlot west of this proposed indoor storage facility, at the northeast corner of the 12th Street and Merrifield Avenue intersection.
7. Responses to Questions for a Use Variance
    a. *Will approval be injurious to the public health, safety, morals or general welfare of the community?* Approval of this Use Variance request will not be injurious to the health, safety, morals, or general welfare of the community since this proposed use will be repurposing the existing structure for a safe and reputable self-storage business.
    b. *Will the use and value of the area adjacent to the property included in the variance be affected in a substantially adverse manner?* No, the value of the adjacent property will

not be affected in a substantially adverse manner. The proposed use will not cause an increase in vehicular traffic, and it will be minimal at any one-time. Furthermore, there will be no visual evidence of the personal storage from S Merrifield Avenue or 12th Street since it will be indoors.

c. *Does the need for the variance arise from some condition peculiar to the property involved?* The client is interested in renovating the existing building because of its amenability to redeveloping as an indoor storage facility. In this instance, the existing vacant bingo hall is of a size and floor plan conducive to repurposing as an indoor self-storage facility. The existing building is to remain, but will be renovated to standards for the desired use. The adjacent retail uses will also remain.

d. *Does strict application of the terms of this chapter constitute an unnecessary hardship if applied to the property for which the variance is sought?* The development of this existing property and future outlot development is dependent upon approval of this petition. Therefore, strict application of the terms of this chapter will constitute an unnecessary hardship if applied to this property.

e. *Will approval interfere substantially with the Mishawaka 2000 Comprehensive Plan?* We believe that the approval of this Use Variance request will not substantially interfere with the Mishawaka 2000 Comprehensive Plan.

Wherefore, Appellant respectfully requests a hearing on this appeal and that after such hearing, the Board grant the requested variance.

AuthentiSIGN
Brad Beer
4/19/2022 2:10:20 AM GMT

Brad Beer, Owner/Developer
MCC Self Storage, LLC.

Contact Person:
Austin Blomeke
Jones Petrie Rafinski
325 South Lafayette Blvd.
South Bend, Indiana, 46601
Phone: 574-232-4388
Email: ablomeke@jpr1source.com

April 20, 2022

Board of Zoning Appeals, City of Mishawaka, Indiana

Dear Board of Zoning Appeals Members,

Please allow this letter to serve as authorization to allow representatives from Jones Petrie Rafinski to apply for and seek your approval for a use variance to allow an indoor climate controlled self-storage facility for the property located at 1006 South Merrifield Avenue, currently zoned C1.

Property Owner

Brad Beer

Printed Name:

Owner, Member

Title:

Authentisign
Brad Beer
4/19/2022 2:10:18 AM GMT

Signature:

April 20, 2022

H:\2022 Projects\2022-0058\Submittal

Hold Morris Keen

MAIL DEED TO: **MAIL TAX BILLS TO:** Yeshiva Rabbi Naftali Riff, Inc.
3207-B South High Street
South Bend, In.
46614

AUDITOR'S RECORD

Transfer No. 10053
Taxing Unit Mish
Date 12.19.00
Key No. 16-1125-493710

WARRANTY DEED

MORRIS SALES, INC., an Indiana Corporation, the Grantor

Conveys and Warrants to

YESHIVA RABBI NAFTALI RIFF, INC., an Indiana Not for Profit Corporation, its successors and assigns, the Grantee

for and in consideration of Ten ($10.00) Dollars and other good and valuable consideration, the receipt of which is hereby acknowledged, Real Estate in St. Joseph County, in the State of Indiana, described as follows:

Parcel I: A parcel of land being a part of the Southeast Quarter of Section 15, Township 37 North, Range 3 East, Penn Township, St. Joseph County, Indiana, and being more particularly described as follows:

Commencing at the South Quarter corner of said Section 15; thence South 89 degrees 53' 00" East along the South line of said Section 15, a distance of 306.72 feet; thence North 0 degrees 07'00" East, a distance of 139.77 feet to the place of beginning; thence North 2 degrees 33'03" East, a distance of 177.06 feet; thence South 87 degrees 26'57" East, a distance of 175.00 feet; thence South 2 degrees 33'03" West, a distance of 34.06 feet; thence South 87 degrees 26'57" East, a distance of 36.00 feet; thence South 2 degrees 33'03" West, a distance of 143.00 feet; thence North 87 degrees 26'57" West, a distance of 211.00 feet to the place of beginning containing 36,133.50 square feet, more or less.

Parcel II: An undivided 79% interest in a parcel of land being a part of the Southeast Quarter of Section 15, Township 37 North, Range 3 East, Penn Township, St. Joseph County, Indiana, and being more particularly described as follows:

Beginning at the South Quarter corner of said Section 15; thence North 00 degrees 00' 00" East (bearing assumed) along the North-South centerline of said Section 15, a distance of 449.05 feet; thence South 89 degrees 53' 00" East

DULY ENTERED FOR TAXATION
JOSEPH F. NAGY
AUDITOR
ST. JOSEPH CO. INDIANA

December 31, 1992, in the Office of the Recorder of St. Joseph County, Indiana, as Instrument No. 9248758, and further terms and provisions as contained in such mortgage. (Collateral Assignment of Mortgage dated March 18, 1997, and recorded April 8, 1997, as Instrument No. 9712390.)

Signed and dated on the 18 day of December, 2000.

MORRIS SALES, INC.,
an Indiana Corporation

By: Charles A. Long
Charles A. Long, President

State of Indiana, St. Joseph County, ss:

Before me, the undersigned, a Notary Public in and for said County and State, personally appeared Charles A. Long, President, Morris Sales, Inc., an Indiana Corporation, and acknowledged the execution of the foregoing Deed on the 18th day of December, 2000.

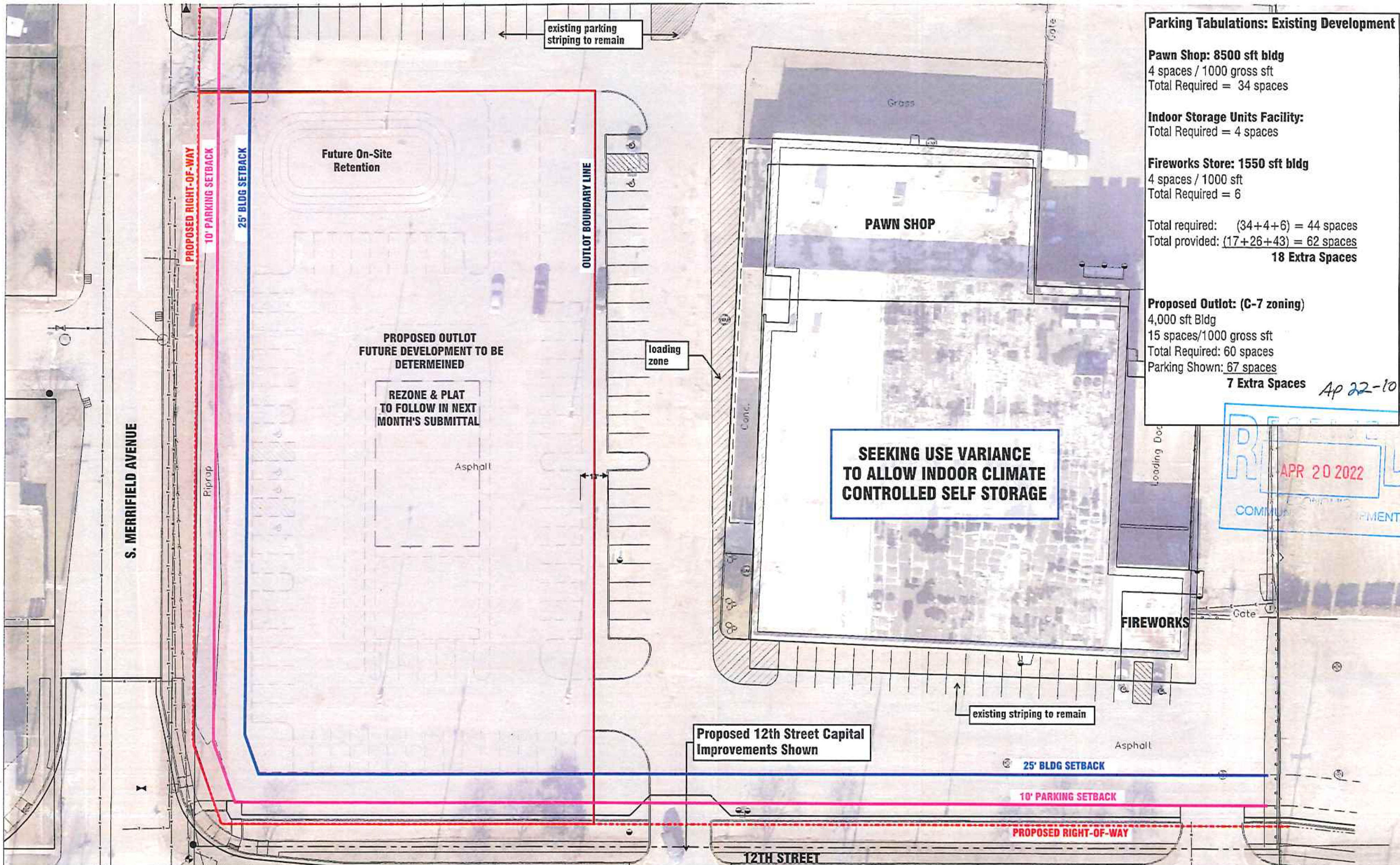
NOTARY PUBLIC SEAL

My Commission Expires:
May 28, 2007

Amy A. Chartier
Amy A. Chartier, Notary Public
Residing in St. Joseph County,
Indiana

0057894
RECORDED ON
12-19-2000 9:27:34
TERRI J. RETHLAKE
ST. JOSEPH COUNTY
RECORDER
REC. FEE: 18.00
PAGES: 3

Prepared by: Morris Rosen, Attorney at Law, 112 W. Jefferson Blvd., Suite 501, South Bend, IN 46601 (phone: 219-232-1419), Attorney #6197-71



Parking Tabulations: Existing Development

Pawn Shop: 8500 sft bldg
4 spaces / 1000 gross sft
Total Required = 34 spaces

Indoor Storage Units Facility:
Total Required = 4 spaces

Fireworks Store: 1550 sft bldg
4 spaces / 1000 sft
Total Required = 6

Total required: (34+4+6) = 44 spaces
Total provided: (17+26+43) = 62 spaces
18 Extra Spaces

Proposed Outlot: (C-7 zoning)
4,000 sft Bldg
15 spaces/1000 gross sft
Total Required: 60 spaces
Parking Shown: 67 spaces
7 Extra Spaces

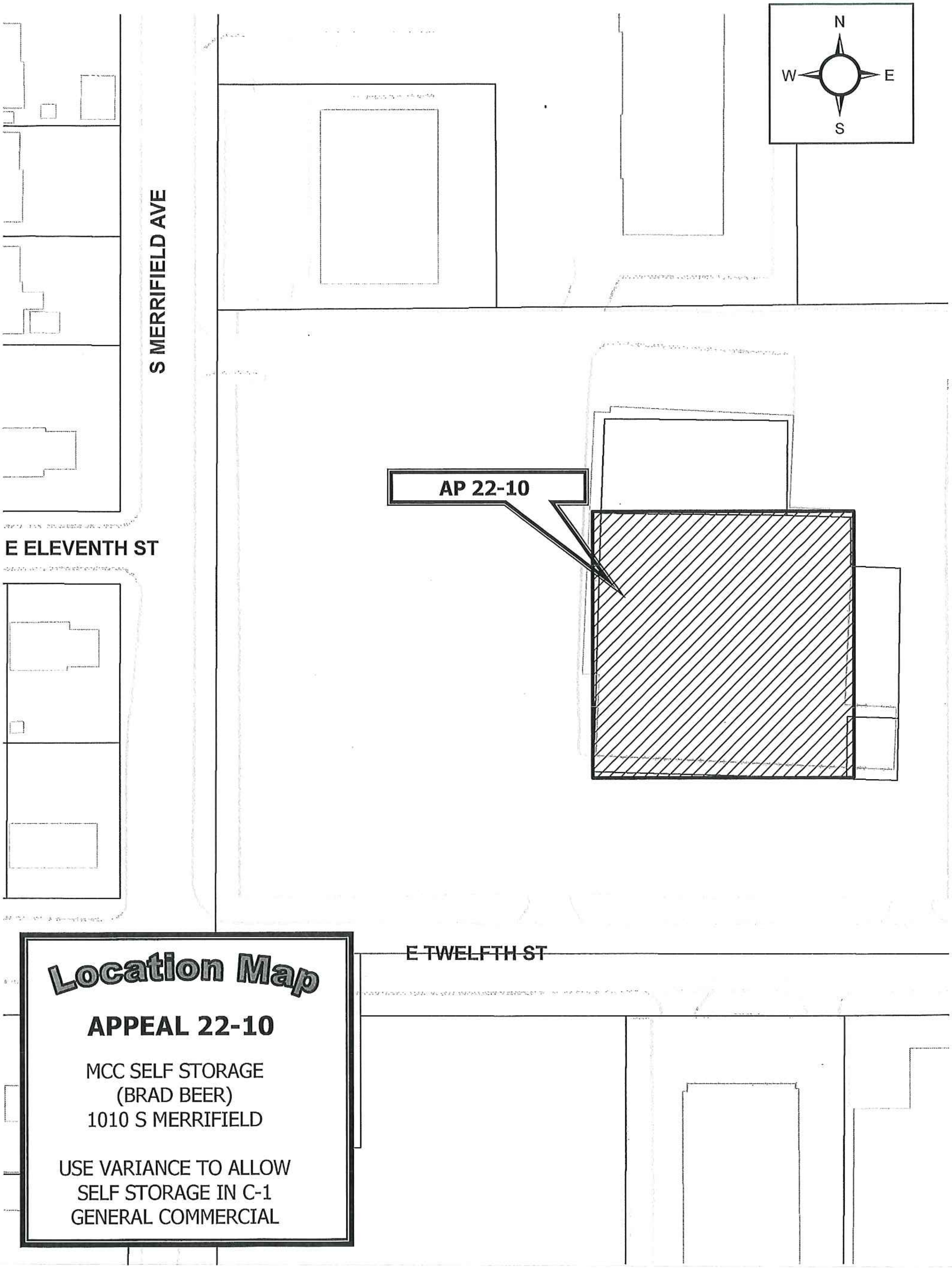
Ap 22-10

Merrifield Indoor Self Storage & Outlot

Conceptual Site Plan
APRIL 2022

JONES PETRIE RAFINSKI

Elkhart, IN p: 574.293.7762 South Bend, IN p: 574.232.4388 Fort Wayne, IN p: 260.422.2522


N
W
E
S
S MERRIFIELD AVE
AP 22-10
E ELEVENTH ST
E TWELFTH ST
Location Map
APPEAL 22-10
MCC SELF STORAGE
(BRAD BEER)
1010 S MERRIFIELD
USE VARIANCE TO ALLOW
SELF STORAGE IN C-1
GENERAL COMMERCIAL

AP 22-13

Deborah S. Block, IAMC, MMC

APR 28 2022

City Clerk
Mishawaka, IN

RECEIVED

APR 20 2022

COMMUNITY DEVELOPMENT
PLANNING

To: Board of Zoning Appeals

City of Mishawaka, In

Salon Studio Suites LLC respectfully shows the Board:

Property owner Ronald Joers, Joers Partnership LLC 4125 Grape Rd Mishawaka ,In 46545 in Clay township.

Pt Se Sw Sec 33-38-3c Beg Ne Cor S 396.91' W 659.34 N 395.72 E 658.43

Appellant presently occupies the above property in the following manner: Salon Studio Suites

Appellant desires to offer Microblading services in this location.

Use variance:

1. Will approval be injurious to the public health and safety, morals or general welfare of the community? No this service is strictly for semi permanent tattooing makeup.
2. Will the use and value of the area adjacent to the property include the variance be affected in a substantially adverse manner? No it will not effect other tenants.
3. Does the need for the variance arise from some condition peculiar to the property involved? No there is a no tattooing ordinance in Mishawaka
4. Does strict application of the terms of this chapter constitute an unnecessary hardship if applied? No it does not. It is simply to allow us to do PMU
5. Will approval interfere with Mishawaka 2000 comprehensive plan? No several other companies have been approved for this.

Ronald Joers Owner of Property

Contact Person:
Kelly Reynolds
4125 Grape Rd.
239-603-2807
Blownawayindiana@yahoo.com

Joers Partnership
4119 Grape Road
Mishawaka, Indiana 46545

Phone 574-277-9711
Fax 574-277-9724

April 19,2022

TO: City of Mishawaka, In Board of Zoning Appeals

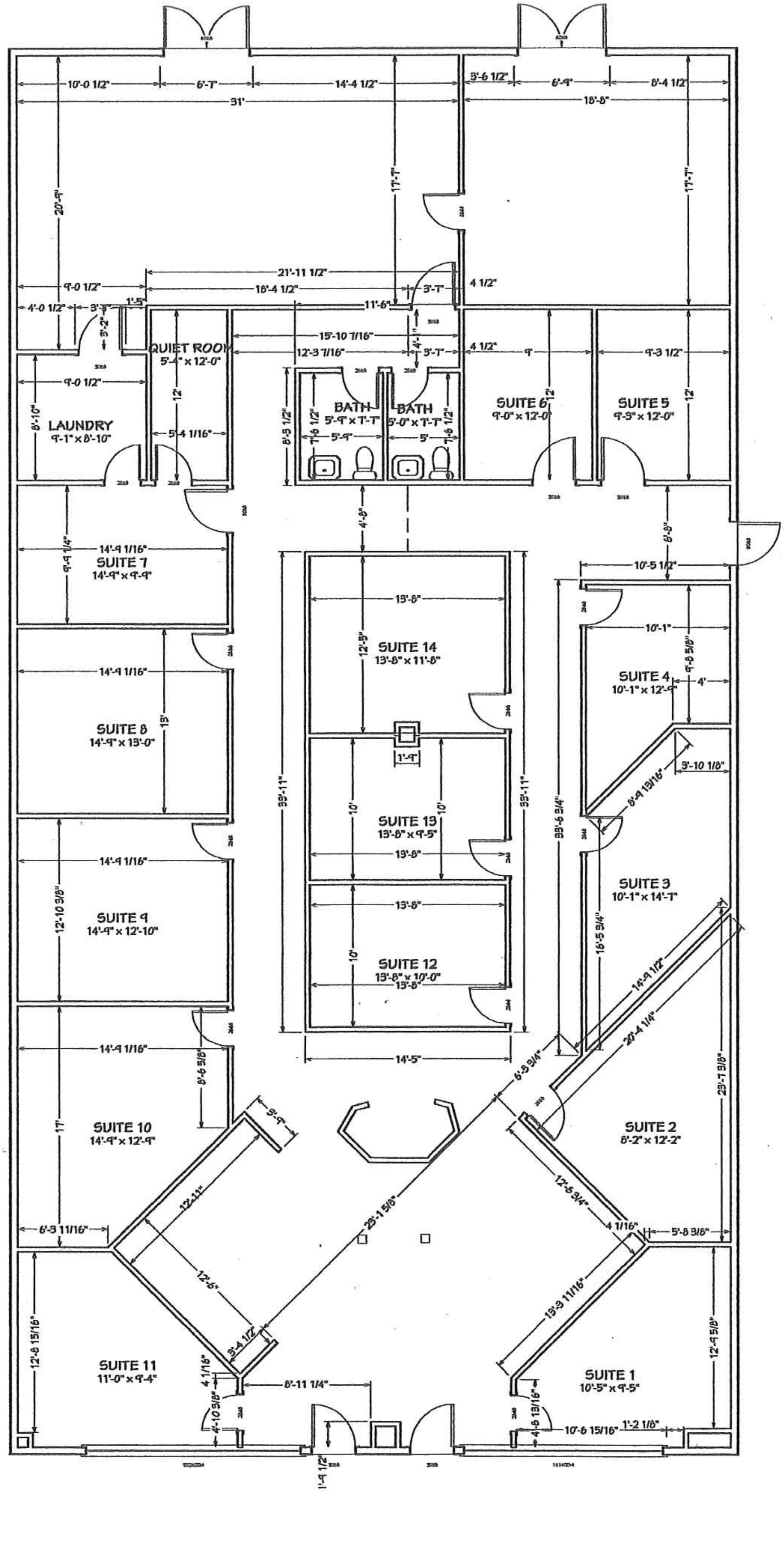
RE: Microblading Services Zoning for Salon Studio Suites

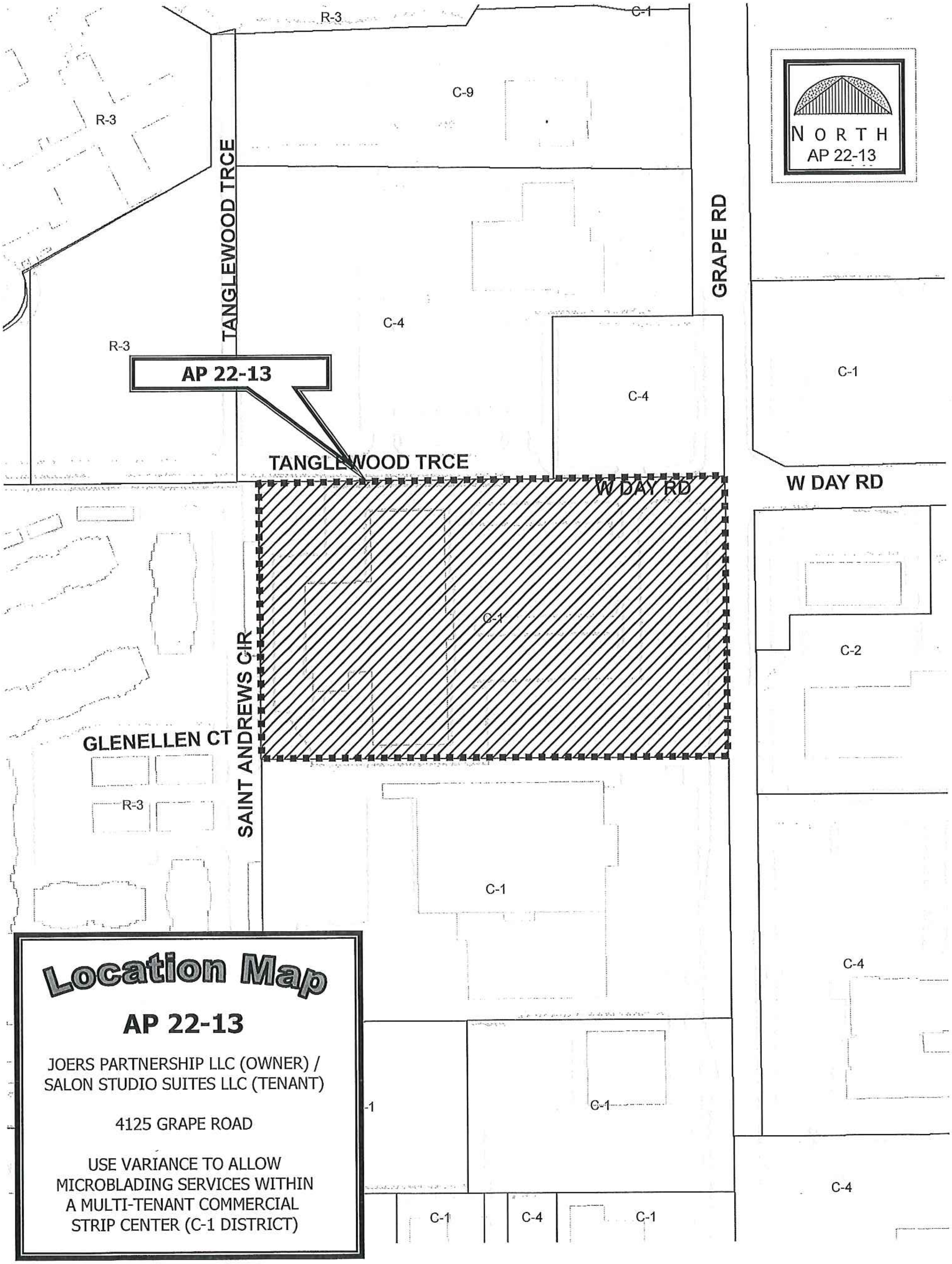
Kelly Reynolds representing her business Salon Studio Suites, the Lessee at 4125 Grape Road, Mishawaka, Indiana 46545, has our approval to represent Joers Partnership the Lessor, the owners of the location, for a zoning permit, to permit a Microblading Service at the location.

Lessor: Joers Partnership

By ______________________

Ronald Joers Partner


QUIET ROOM
5'-4" x 12'-0"
LAUNDRY
9'-1" x 8'-10"
BATH
5'-9" x 7'-7"
BATH
5'-0" x 7'-7"
SUITE 6
9'-0" x 12'-0"
SUITE 5
9'-3" x 12'-0"
SUITE 7
14'-9" x 9'-9"
SUITE 14
13'-8" x 11'-8"
SUITE 4
10'-1" x 12'-9"
SUITE 8
14'-9" x 13'-0"
SUITE 13
13'-8" x 9'-5"
SUITE 3
10'-1" x 14'-7"
SUITE 9
14'-9" x 12'-10"
SUITE 12
13'-8" x 10'-0"
SUITE 10
14'-9" x 12'-9"
SUITE 2
8'-2" x 12'-2"
SUITE 11
11'-0" x 9'-4"
SUITE 1
10'-5" x 9'-5"


NORTH
AP 22-13
R-3
C-1
C-9
C-4
R-3
TANGLEWOOD TRCE
GRAPE RD
C-1
R-3
AP 22-13
C-4
TANGLEWOOD TRCE
W DAY RD
W DAY RD
C-1
C-2
SAINT ANDREWS CIR
GLENELLEN CT
R-3
C-1
C-4
C-1
C-4
C-1
C-4
C-1
Location Map
AP 22-13
JOERS PARTNERSHIP LLC (OWNER) /
SALON STUDIO SUITES LLC (TENANT)
4125 GRAPE ROAD
USE VARIANCE TO ALLOW
MICROBLADING SERVICES WITHIN
A MULTI-TENANT COMMERCIAL
STRIP CENTER (C-1 DISTRICT)

Ord 22-03

DATE: 4/19/22

Deborah S. Block, IAMC, MMC
APR 2 8 2022
City Clerk
Mishawaka, IN

Honorable Members of the
Common Council
City of Mishawaka, Indiana
and
Mishawaka City Plan Commission
City of Mishawaka, Indiana

RE: PETITION TO REZONE

The undersigned Evan Forslund respectfully show they are the owners of the following described real estate located in the City of Mishawaka, County of St. Joseph, State of Indiana, to-wit:

Lot 71 Milburn Place
Commonly known as 1816 W Sixth ST.

Petitioner(s) own one hundred (100%) percent of the above described parcel of land which carries a zoning classification of I-1 Light Industrial District. Said property is a single family home.

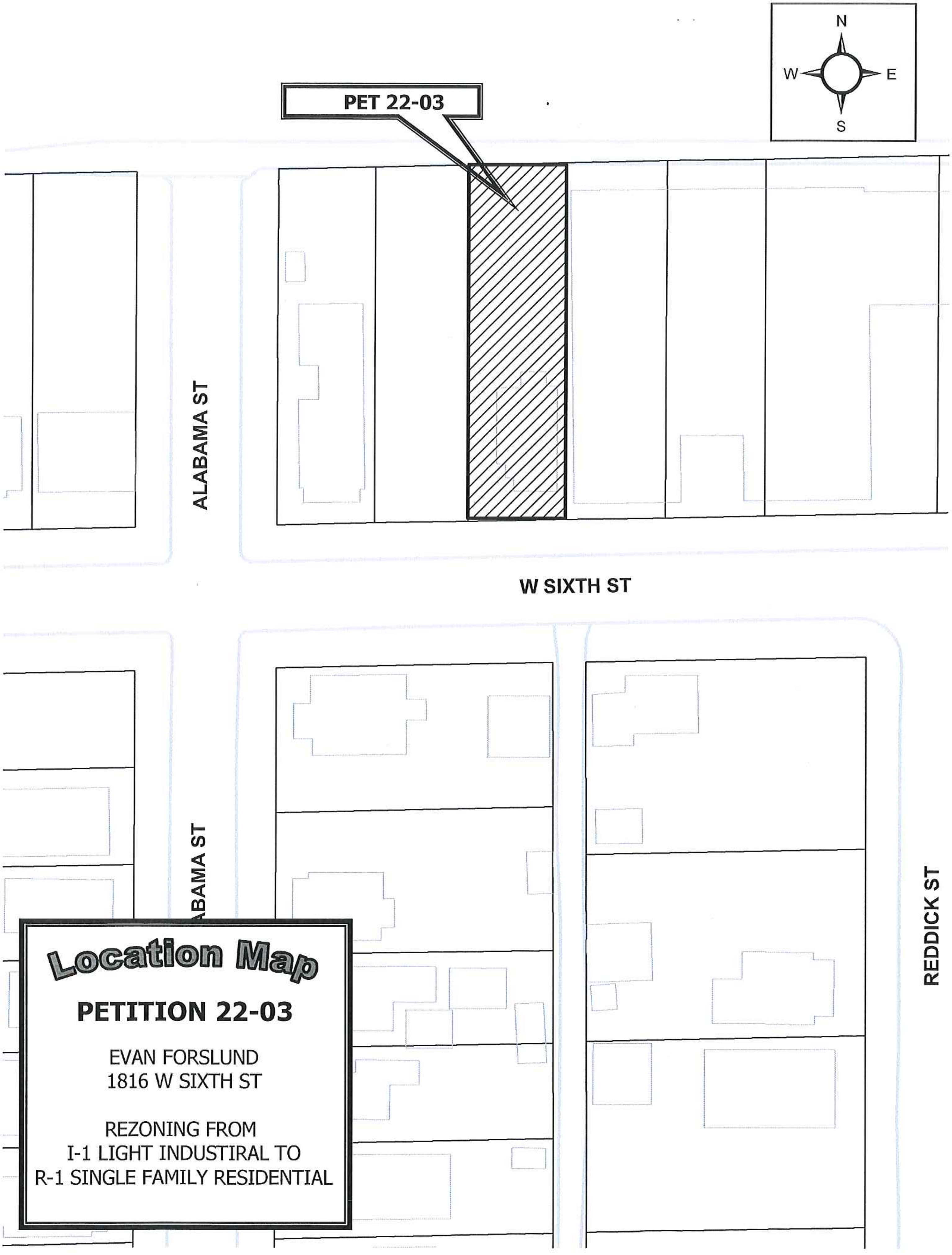
Petitioner(s) desire said real estate to be rezoned to R-1 Single Family District. Petitioner(s) further state that they intend to utilize said land to match the exiting use.

Wherefore, the petitioner(s) pray and respectfully request that the Common Council of the City of Mishawaka refer this matter to the Mishawaka City Plan Commission and that after hearing, an appropriate ordinance be enacted rezoning the above described parcel of land located in the City of Mishawaka.

Signature(s) of Property Owner(s)

Typewritten name also

CONTACT PERSON:
NAME Evan Forslund
ADDRESS 2526 Riviera Dr. Mishawaka IN
PHONE NUMBER 574-340-2234
FAX
EMAIL ForslundRealEstate@gmail.com


PET 22-03
N
W
E
S
ALABAMA ST
W SIXTH ST
ALABAMA ST
REDDICK ST
Location Map
PETITION 22-03
EVAN FORSLUND
1816 W SIXTH ST
REZONING FROM
I-1 LIGHT INDUSTIRAL TO
R-1 SINGLE FAMILY RESIDENTIAL

RESOLUTION NO. 2022 – 10

A Resolution of the Common Council of the City of Mishawaka amending Resolution R2021-30, As Amended which Adopted a Plan for Distribution of the Proceeds of the City of Mishawaka's Grant from the American Rescue Plan Act of 2021

WHEREAS, the federal government enacted the American Rescue Plan Act of 2021 (ARPA) on or about March 11, 2021; and

WHEREAS, on or about May 17, 2021, the Common Council of the City of Mishawaka adopted Ordinance 2021-16, thereby establishing the ARPA Coronavirus Local Fiscal Grant Fund #180 in order to hold and receive ARPA monies allocated to the City in 2021 and 2022; and

WHEREAS, the terms of Ordinance 2021-16 and the relevant requirements of the ARPA require the Common Council to adopt a plan that details the use of ARPA funds.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Mishawaka as follows:

Section I – General Terms

A. The City's distribution of the ARPA funds detailed in this Plan and any future amendments to this Plan shall be limited to the following uses of the funds authorized by the ARPA statute:
   1. To respond to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19) or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
   2. To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers of the City that are performing such essential work, or by providing grants to eligible employers that have eligible workers who perform essential work;
   3. For the provision of government services to the extent of the reduction in revenue of the City due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year of the City prior to the emergency, that being 2019; or
   4. To make necessary investments in water, sewer, or broadband infrastructure.
B. The Common Council may amend this Plan to comply with ARPA, any subsequent amendments to ARPA, and the rules adopted by the United States Treasury Department to implement ARPA, including the Interim Final Rule (31 CFR Part 35).
C. Prior to the disbursement of any ARPA funds, the Common Council, as the fiscal body, must appropriate said funds for a use that is consistent with the statutory purposes set out above.

D. The Plan's procedures and designated uses for distribution of ARPA funds are stated in the following sections below, as from time to time may be amended.

Section II – Premium Pay to Eligible Employees

A. The Common Council finds that all employees of the City of Mishawaka, including employees of the Mishawaka Municipal Utilities, who worked for the City of Mishawaka from the start of the COVID-19 public health emergency through November 30, 2021, performed duties that were critical to protecting the health and wellbeing of the community. These City employees put their physical wellbeing at risk to meet the daily needs of the community and to provide care for others. To the extent necessary under the terms of Section 603(g)(2) of the ARPA, the Mayor of Mishawaka has also deemed each employee described above to have performed essential work critical to protect the health and well-being of residents. Therefore, all of the above-described employees who are employed by the City as of November 30, 2021, are hereby designated as "eligible employees" pursuant to Section 603(g)(2) of the ARPA and so shall be eligible to receive premium pay pursuant to the ARPA.

B. The City will issue "premium pay" to all "eligible employees", including department heads, for all hours worked during the relevant time period that constituted "essential work", which is defined by the Interim Final Rule as "work involving regular in-person interactions or regular physical handling of items that were also handled by others." An employee will be deemed to not have engaged in essential work, and accordingly may not receive premium pay, for telework performed from a residence. The term "hours worked", as used in this subsection, does not include vacation time, sick time, COVID-19 time, holiday time, or any other non-worked time. The hours and time records of each "eligible employee" have been reviewed and determined to accurately demonstrate the number of "hours worked" at "essential work" performed by each "eligible employee". All such reviews and any "premium pay" payments to "eligible employees" will be subject to the Internal Controls policy previously adopted by the City of Mishawaka in Ordinance No. 5532, amended by Ordinance No. 5639 .

C. The Common Council finds that the "premium pay" that is established in this Plan responds to the "essential work" performed by "eligible employees" by addressing the heightened risk to essential workers who were required, and continue to be required, to be physically present at their assigned work location during the COVID-19 public health emergency.

D. Eligible employees shall receive premium pay calculated at an hourly rate not to exceed Thirteen and 00/100 Dollars ($13.00) per hour and further capped at the gross amounts set out below:

1.	Lead Medic	$3,000.00
2.	Sworn Fire and Police	$2,500.00
3.	Non-Lead Medic and Advanced EMT	$1,000.00

4. Teamsters and Certain IT Employees $2,000.00
5. Civil City Full Time Employees $1,570.00
(Includes Park, Redevelopment and Utility employees)

E. To the extent that the "premium pay" established by this Plan increases total compensation for certain employees during the relevant time period above One Hundred Fifty Percent (150%) of Indiana's average annual wage for all occupations, as defined by the Bureau of Labor Statistic's Occupational Employment and Wage Statistics, or the employee's residing county's average annual wage, as defined by the Bureau of Labor Statistics' Occupational Employment and Wage Statistics, whichever is higher, on an annual basis, the Common Council finds that the employee's receipt of "premium pay" is justified and responsive to the needs of employees performing essential work during the public health emergency as required by the Interim Final Rule. Specifically, the Common Council has determined that the "premium pay" calculation set forth above is appropriate given the known and potential risks that all eligible employees faced while performing essential work on behalf of the citizens of Mishawaka, given that City services have continued without interruption during the public health emergency. Furthermore, the Common Council has determined that the receipt of "premium pay" by all "eligible employees" serves the best interests of the community by promoting the retention of the highly qualified essential employees that Mishawaka is dependent upon to continue to provide essential services as the public health emergency remains ongoing. Finally, the Common Council finds the receipt of premium pay by all eligible workers serves the best interests of the community by facilitating the maintenance of employee morale and equity between various employee work groups. The Common Council also finds that the varying levels of maximum "premium pay" set forth in Section II.D. are justified and have been set in light of unique risks and duties the applicable employees faced and carried out during the public health emergency.

F. The "premium pay" established by this Plan and received by "eligible employees" shall be reduced by appropriate deductions for any applicable federal, state, or local taxes. Furthermore, the City will use ARPA funds in order to satisfy related social security, Medicare, and mandatory retirement plan contributions that are attributable to "premium pay", as required by Indiana law.

Section III – Reduction in Revenue Due to the COVID-19 Public Health Emergency

A. On January 6, 2022, the U.S. Department of the Treasury adopted a Final Rule implementing the Coronavirus State and Local Fiscal Recovery Funds (SLFRF). By agreement with the Mayor and the Administration, the Common Council elects to use the "Standard Allowance" as indicated in the Final Rule, up to the grant amount, but not to exceed the sum of Ten Million and 00/100 Dollars ($10,000,000.00).

B. Consistent with the terms of the Final Rule and any future guidance issued by the U.S. Department of the Treasury, all sums expended for the replacement of lost revenue via the Standard Allowance must be used to fund allowable "government services."

C. The expenditure of these funds shall remain subject to further amendment of this Resolution and Plan, as well as the approval of an additional appropriation.

Section IV – Conclusion

A. This Plan is subject to amendments as more permitted uses are determined by the ARPA, U.S. Treasury Department guidance, and as priorities for the City develop.

B. This Resolution and the Plan contained shall be in full force and effect upon passage by the Common Council.

PASSED by the Common Council of the City of Mishawaka, Indiana, this _______ day of _______________, 2022, at ___________ o'clock _____.m.

____
Gregg A Hixenbaugh
Presiding Officer

ATTEST:

____
Deborah S. Block, IAMC, MMC, City Clerk

PRESENTED by me to the Mayor this _________ day of ___________________ 2022, at _______ o'clock ____m.

____
Deborah S. Block, IAMC, MMC,
City Clerk

APPROVED by me this ______ day of ____________, 2022, at _______ o'clock ___.m.

____
David A. Wood
Mayor

Deborah S. Block, IAMC, MMC

APR - 6 2022

City Clerk
Mishawaka, IN

RESOLUTION NO. R2022-07

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF MISHAWAKA, INDIANA, APPROVING A REPORT OF COMPLIANCE WITH STATEMENT OF BENEFITS FOR CERTAIN PROPERTY OWNERS

WHEREAS, property owners who have applied for and been granted a tax abatement for either real or personal property on and after July 1, 1991, must file a report with the Mishawaka Common Council and the County Auditor reporting the extent to which there has been compliance with the goals set forth in the Statement of Benefits filed at the time of the action granting the aforesaid abatement, and

WHEREAS, five (5) recipients of the seven (7) active tax abatements that require reporting have been found to be subject to this requirement, and each have submitted the proper reports, which have been reviewed and found to be in order.

NOW THEREFORE, BE IT RESOLVED by the Common Council of the City of Mishawaka, Indiana:

1. That the "Compliance with Statement of Benefits" reports submitted by the following companies are found to be in order:

   - **Barak River Rock, LLC**
   - **Wellness Pet formerly WellPet, LLC (High Speed Packaging Line 2015)**
   - **River Walk Development Group LLC**
   - **Lippert Components Manufacturing Inc.**
   - **Jamil Packaging Corporation (Flexo Folder-Gluer 2019)**
   - **Wellness Pet formerly WellPet, LLC (New Production Line including dryers, odor control equipment, and conveyance systems 2021)**
   - **Wellness Pet formerly WellPet, LLC (Building Expansion 2021)**

2. That the aforesaid property owners are hereby found to be in substantial compliance, and

3. That the President of the Mishawaka Common Council is hereby authorized to approve the aforementioned reports.

ADOPTED by the Common Council of the City of Mishawaka, St. Joseph County, Indiana, on this ________ day of ____________, 2022.

____
Gregg Hixenbaugh
President

ATTEST:

____
Deborah S. Block, IAMC, MMC
City Clerk

PRESENTED by me to the Mayor of the City of Mishawaka, Indiana, on this ______ day of _________________, 2022.

____
Deborah S. Block, IAMC, MMC
City Clerk

APPROVED AND SIGNED by me on this _______day of _____________, 2022 at ______o'clock, ____.m.

____
David A. Wood
Mayor

CITY OF MISHAWAKA

DAVID A. WOOD, MAYOR

DEPARTMENT OF PLANNING AND COMMUNITY DEVELOPMENT

April 6, 2022

Mr. Woody Emmons, 1st District City Council
Mr. Mike Bellovich, 2nd District City Council
Mr. Anthony Hazen, 3rd District City Council
Mrs. Kate Voelker, 4th District City Council
Mr. Michael Compton, 5th District City Council
Mr. Ron Banicki, 6th District City Council
Mr. Gregg Hixenbaugh, At-Large City Council
Mr. Matt Mammolenti, At-Large City Council
Mrs. Maggie DeMaegd, At-Large City Council
Mrs. Deborah Block, City Clerk

RE: Resolution 2022-07
2021 Tax Abatement Compliance Reports

Dear Council Members and Clerk:

Property owners who have applied for and been granted a tax abatement for either real or personal property on or after July 1, 1991, must file a report with the Mishawaka Common Council and the St. Joseph County Auditor's Office reporting the extent of compliance with the goals set forth in the Statement of Benefits filed when granting the aforesaid abatement. The Department of Local Government Finance requires one compliance form per project, thus where applicable, there are separate compliance forms for Real Estate (CF-1/Real Property) and Personal Property (CF-1/PP).

There are currently six active tax abatements in the City of Mishawaka of which all six require reporting for calendar year 2020. All property owners/companies have responded to our request to complete the Compliance with Statement of Benefits form. CF-1 forms/responses have been attached to this letter for your use and reference for the active tax abatement recipients that require reporting.

In summary, all six of the active abatements which require reporting are in compliance and have exceeded, nearly met, or are working toward expectations. Construction for one of the active abatements, being the proposed River Walk multi-family residential project, has not yet begun. A new abatement must be submitted and approved as the existing abatement will expire in May.

Since the prior reporting period for calendar year 2020, two of the previously approved tax abatements have expired, and therefore, no longer require annual compliance reports. The expired abatements include a real property abatement for a medical office building connected to the St. Joseph Regional Medical Center for BD Mishawaka Development LLC, and a real property abatement for BellTower Health & Rehabilitation Center for Long Term Care Investments LLC.

City Hall • 600 East Third Street • Mishawaka IN • 46544-2241
Community Development • Redevelopment • Economic Development Phone: (574) 258-1609 Fax: (574) 968-6999
Planning • Historic Preservation Phone: (574) 258-1625 Fax: (574) 968-6999
E-mail: planning@mishawakacity.com and communitydevelopment@mishawakacity.com

As you are aware, the CF-1 Compliance Forms for Real Estate and Personal Property are due to the County Auditor's Office by May 15th of each year. A copy of the history of the City's tax abatements from 1986 to present has been attached for your use. This summary identifies the current and recently closed abatements and is a beneficial reference tool.

Staff has reviewed the information submitted by all companies. The abatements are listed by the age/date of approval of the abatement oldest to newest.

- **Barak River Rock LLC** – The CF-1 attached is for the abatement approved in 2013 for the first phase of the River Rock Apartments, a mixed use building including apartments and first floor retail space along Mishawaka Avenue. Although approved in 2013, construction did not begin early 2015 with completion in late 2016. This abatement was limited to 5 years for real property. According to the County Auditor, annual reporting will be required through reporting year 2021 since the construction was not completed until 2016. Therefore, this year will conclude reporting to the City. The total employment for the project as indicated on the CF-1 is 5 jobs, which falls within the 5-8 jobs estimated on the SB-1 when the abatement was filed. As indicated in the attached correspondence, Barak River Rock employs 5 people including a managing partner, chief finance operator, regional property director, property manager, and a maintenance technician. All of these employees are based in Mishawaka and are tenants at the River Rock apartment building. Although not reported on the CF-1, approximately three additional employees are based at Tule Spa. Another commercial space, recently vacated by the Bar Method, is anticipated to soon be leased to a new business employing a minimum of 3 people. These businesses are located in the street-level retail/commercial portion of the building. Total payroll, excluding the spa employees, was listed as $230,020 which is higher than the approximate $200,000 listed on the SB-1. The estimated values of the phase one construction project, as indicated on the SB-1, was $14,000,000 to $17,000,000 with actual construction costs being $14,565,233. The current assessed value for the total completed project is $11,360,800. In early 2020, construction started on phase two to include a small addition with 9 studio apartments on the east side of the north building. Phase two did not receive a real property abatement since construction began after December 31, 2018, the expiration date of the property being designated as an Economic Revitalization Area. Since the improvements for the total project as envisioned on the SB-1 are complete and employment and construction cost projections were met, this abatement should be considered in substantial compliance.

- **WellPet LLC (High Speed Packaging Line 2015)** – The CF-1 attached is for the abatement approved in 2015 for equipment associated with a high speed packaging line at WellPet's facility at 1121 W. 11th Street. WellPet is a manufacturer of pet food. Installation of the new equipment included within this abatement request began in 2016 and is in operation. This abatement was limited to 5 years for personal property. According to the County Assessor, annual reporting is required though year 2023. The net values upon completion of the project were estimated at $17,370,388 on the SB-1 when the abatement was filed. The actual net values upon completion of the project is $25,613,556, exceeding the estimated values by $8,243,168. The total employment at the facility has increased beyond what was projected on the SB-1. When the abatement was filed, the total existing employment was listed at 115 with an additional 4 jobs to be added. The total employment reported was 120. Total payroll was listed at $6,544,946, which is 68% higher than the $3,898,000 listed on the SB-1. Given that the investment, employment, and payroll is higher than the projected amounts, this abatement should be considered in substantial compliance.

- **River Walk Development Group LLC** – The CF-1 attached is for the abatement approved in 2017 for a proposed multi-family residential apartment project to be constructed on a 2 acre city-owned area. The site is generally located north of the Riverwalk, east of N. Main Street, south of Mishawaka Avenue, and adjacent to Sarah Street if extended to the river. When originally submitted for consideration, the $12.5-$13.5 million project was to include a 120,000 sq. ft. building with 63 rental units. Over the last several years, the developer has been reevaluating the project due to changes in the

City Hall • 600 East Third Street • Mishawaka IN • 46544-2241
Community Development • Redevelopment • Economic Development Phone: (574) 258-1609 Fax: (574) 968-6999
Planning • Historic Preservation Phone: (574) 258-1625 Fax: (574) 968-6999
E-mail: planning@mishawakacity.com and communitydevelopment@mishawakacity.com

market and the addition of new projects in the downtown area. The project scope and design will be based upon this continuing market and demographic research. The most recent discussions with the developer revealed that the project may become a condominium with owner-occupied units. The developer's original intent was to start construction during the second quarter of 2020. An amended development agreement between the City and the developer extended the project completion and occupancy date to March 2021. The COVID-19 pandemic has further delayed the project. The CF-1 indicates that the project was anticipated to begin in December 2021 with an estimated completion date by the end of 2023. *The development agreement will once again have to be amended and a new real property tax abatement submitted and approved. The current abatement expires in May 2022.* Since construction on the project has yet to begin, total investment, employment, and salary cannot be evaluated at this time. Given that this project is active and progressing with a future abatement required prior to commencing construction, this abatement should be considered in substantial compliance. A more detailed analysis will occur in future years following completion of the project.

- **Lippert Components** – The attached correspondence, which provides an update on the project, and CF-1s are for both real and personal property abatements approved in 2017 for the renovation and improvements of the former AM General Warehousing facility located at 400 S. Byrkit Avenue. Lippert Components occupies the building as a distribution facility, a service center for recreational vehicles, and a call center. The proposed real estate improvements included in this abatement request, originally estimated as a $7.4 million investment, have been completed. These improvements included renovation of the existing building, a 48,000 sq. ft. building addition (less than the anticipated 79,200 sq. ft. addition as identified in the abatement request), and other site improvements such as access drives, drainage, and additional employee and semi-truck parking areas. Actual real estate investment per the CF-1 is $13,324,225. The amount of the deduction applicable to real estate improvements is limited to $7,400,000 per the approved SB-1. The personal property improvements included in this abatement request, originally estimated as a $1.625 million investment, have been purchased. The personal property investment includes new racking and general logistics distribution equipment, and new furniture and fixtures. Actual personal property investment per the CF-1 is $9,795,957. The amount of the deduction applicable to personal property improvements is limited to $1.8 million per the approved SB-1. *In addition to limiting the amount of deductions, the approved abatement request designated the area as an Economic Revitalization Area through July 5, 2018. Therefore, only the additional real and personal property investment completed by this date is applicable.* Since the abatement was approved for 10 years for both the real and personal property, annual reporting will be required through 2028. When the abatement was filed, the total existing employment was listed at 247 with an additional 200 jobs to be added. At present, there are 392 employees, which is a substantial increase from 21 employees in 2017 but similar to the 395 employees reported last year. The 2020 increase was attributable to the relocation of the call center from the Sample Street facility in South Bend. Additional jobs are anticipated based on the company's growth projections and recent acquisition of Furrion LLC, a distributor of appliances and electronics. Distribution of Furrion products out of the Byrkit facility will likely result in an incremental employment growth in 2022. Total payroll was listed at $20,583,576 which is more than the $10,354,808 listed on the SB-1 and an increase from $19,782,513 reported last year. Given that the total investment and payroll exceeds the projected amounts with employment levels increasing annually and anticipated to increase this year, this abatement should be considered in substantial compliance.

- **Jamil Packaging Corporation (Flexo Folder-Gluer 2019)** - The CF-1 attached is for the abatement approved in 2019 for a new folder-gluer for converting corrugated board to be located at Jamil's facility at 1420 Industrial Drive. The proposed equipment, originally estimated at $1,546,591 on the SB-1, was installed and in operation by July 2019. Since the abatement was limited to 3 years for personal property, annual reporting is anticipated to be required through 2022. When the abatement was filed, the total existing employment was listed at 139 with an additional 12 jobs to be added. The total employment reported was 112 which is a decrease of 27 positions and 39 positions less than projected.

City Hall • 600 East Third Street • Mishawaka IN • 46544-2241
Community Development • Redevelopment • Economic Development Phone: (574) 258-1609 Fax: (574) 968-6999
Planning • Historic Preservation Phone: (574) 258-1625 Fax: (574) 968-6999
E-mail: planning@mishawakacity.com and communitydevelopment@mishawakacity.com

However, it should be noted that employment has increased from 108 positions as reported last year. Per the attached correspondence as submitted with this year's CF-1, the COVID-19 pandemic severely disrupted business operations beginning in 2020 and has continued into 2021. While Jamil's production and business has recovered from the initial slowdown with the pandemic, the company has struggled to find and hire employees with the national labor shortage during 2021. Wages for existing employees have been increased to retain talent and starting pay for new employees was increased in an attempt to attract new employees. Even with the drop in employment over the last two years, total payroll was listed at $6,246,829 which is 28% higher than the $4,893,554 listed on the SB-1 and 16% higher than the wages reported on last year's CF-1. Given that total payroll is higher than the projected amount and employment levels, while decreasing over the last two years due to the COVID-19 pandemic but leveling off last year with an increase in 4 positions, this abatement should be considered in substantial compliance.

- **WellPet LLC (Building Expansion & Equipment for New Production Line 2021)** – The attached correspondence, which provides an update on the project, and CF-1s are for both real and personal property abatements approved in 2021 for a new dryer building and manufacturing equipment at WellPet's facility at 1121 W. 11th Street. Construction on the proposed real estate improvements included in this abatement request, which are estimated at $14.7 million, began last September. The proposed improvements include an 8,100 sq. ft. new dryer building, receiving building improvements, a new electrical system, a meat room expansion, and warehouse modifications. A complete list of the improvements covered by the abatement are included following the attached SB-1. After the preliminary engineering and design were completed, a decision was made to put the building construction on hold. To date, actual real estate investment is listed at $719,621 on the CF-1. A complete list of the itemized costs are included following the CF-1. A majority of the personal property improvements included in this abatement request, originally estimated at $27.9 million, are currently on hold with the exception of the purchasing and installation of the new odor control units. The proposed personal property investment includes a new packaging line, dryers, odor abatement equipment, coaters, coolers, conveyance systems, and plant-in bins. A complete list of the equipment covered by the abatement are included following the attached SB-1. Actual personal property investment to date, per the attached correspondence, is $410,263 for the odor control project. The odor control units are scheduled to be delivered this summer with installation anticipated to be complete by Q1 2023. The approved abatement request designated the area as an Economic Revitalization Area for a three year period. Therefore, additional real and personal property investment completed prior to April 2024 will be covered under the approved abatements. Since the abatements were approved for 5 years for both real and personal property, annual reporting will likely be required through 2029 if additional improvements are completed through 2024. When the abatement was filed, the total existing employment was listed at 125 with an additional 5 jobs to be added. The current employment level was listed at 120 which is a decrease from the 125 positions when the abatement filed last April. The decrease is due to lack of available workforce. There are currently 21 open positions that the company is actively recruiting. An open hiring event is scheduled for April 13th where some of the available positions will likely be filled. If all positions are filled, full employment will be 141 positions which is higher than the 130 positions per the SB-1. Although the current employment level as slightly declined, total payroll has increased to $6,544,946, which is 7% higher than the $6,131,000 listed on the SB-1. The higher total payroll is reflected in the $2 per hour raise given to hourly employees in June 2021. Although additional investment is currently on hold, excluding the installation of the odor abatement equipment, and with a recent increase in wages and anticipated increase in employment, this abatement should be considered in substantial compliance.

City Hall • 600 East Third Street • Mishawaka IN • 46544-2241
Community Development • Redevelopment • Economic Development Phone: (574) 258-1609 Fax: (574) 968-6999
Planning • Historic Preservation Phone: (574) 258-1625 Fax: (574) 968-6999
E-mail: planning@mishawakacity.com and communitydevelopment@mishawakacity.com

This compliance review is required to be received by the Auditor no later than May 15th. If additional information is desired, or if the Council would like to review any individual abatement by committee, please contact our office at your earliest convenience so that we can arrange for the necessary participants to attend.

Thank you. Please contact me if you have any questions.

Sincerely,

Derek J. Spier, AICP
City Planner

cc: Kenneth B. Prince, ASLA, AICP, Executive Director of Planning & Community Development
David A. Wood, Mayor

City Hall • 600 East Third Street • Mishawaka IN • 46544-2241
Community Development • Redevelopment • Economic Development Phone: (574) 258-1609 Fax: (574) 968-6999
Planning • Historic Preservation Phone: (574) 258-1625 Fax: (574) 968-6999
E-mail: planning@mishawakacity.com and communitydevelopment@mishawakacity.com

HISTORY OF ALL TAX ABATEMENTS 1986-CURRENT

	Name	Common Council Approval Date	No. of Years Real Estate	No. of Years Machinery	No. of Retained Jobs (Proposed)	No. of New Jobs (Proposed)	No. of Retained Jobs (Actual)	No. of New Jobs (Actual)	Date of Latest CF1 Found	Capital Investment**	Abated Through*** Collect CF-1s*	Pay*	Abatement Complete
1	Patrick Industries	October 20, 1986	10 Years			52			(-)	$ 8,622,845.00	1997	1998	YES
2	Former Baby Place	June 7, 1988	6 Years	0	0	38.5			(-)	$ 2,000,000.00	1995	1996	YES
3	Wheelabrator Area	December 19, 1988	10 Years		338	246			(-)	$ 2,500,000.00	1999	2000	YES
4	National - Standard	February 21, 1989	6 Years	5 Years	15	180			(-)	$ 10,100,000.00	1995	1996	YES
5	Thermoplastics Phase I	November 20, 1989	6 Years	5 Years	151	13			(-)	$ 2,500,000.00	1995	1996	YES
6	Thermoplastics Phase II	November 20, 1989	3 Years	5 Years	155	20			(-)	$ 3,200,000.00	1993	1994	YES
7	Contech Division I	July 2, 1990	6 Years			75			(-)	$ 10,962,483.00	1996	1997	YES
8	Hilti Steel	September 13, 1990	0	5 Years	n/a	14			(-)	$ 578,000.00	1996	1997	YES
9	Penz Products Inc.	September 24, 1990	3	0	76	10			(-)	$ 475,000.00	1994	1995	YES
10	Dodge Reliance Electrical I	January 7, 1991	0	5 Years	10	15			(-)	$ 1,050,000.00	1996	1997	YES
11	Janco Products, Inc.	May 6, 1991		5 Years	10	20			(-)	$ 220,000.00	1996	1997	YES
12	Thermoplastics Phase III	November 4, 1991	0	5 Years	150	19	150	51	Feb-93	$ 2,750,000.00	1996	1997	YES
13	National Steel Corporation	December 16, 1991	10 Years		250	130	250	32	Mar-01	$ 10,346,394.00	2002	2003	YES
14	Maron Products, Inc.	February 3, 1992	0	5 Years	38	10	41	11	Feb-95	$ 610,794.00	1998	1999	YES
15	Dodge Reliance Electrical II	July 6, 1992	0	5 Years	300+	0	300+	0	Mar-96	$ 3,000,000.00	1998	1999	YES
16	Thermoplastic Phase IV	October 19, 1992	6 Years		210	50	210	148	Mar-98	$ 6,812,832.00	1999	2000	YES
17	Contech Division II	April 19, 1993		5 Years	10		15	108	Mar-99	$ 1,206,461.00	1999	2000	YES
18	Dana/Ristance Corp./Standard Motor Products - Wire and Cable Div.	January 3, 1994	10 Years		80	60	42	88	Mar-05	$ 6,067,253.00	2004	2005	YES
19	United Limo	September 6, 1994	6 Years		77	8	77	8	Jan-01	$ 1,262,200.00	2001	2002	YES
20	Dearborn Crane	December 5, 1994	10 Years	5 Years	26	4	26	7	May-99	$ 612,841.00	2005	2006	YES
21	Scott Brass II	December 18, 1995	10 Years		73	31	73	13	Mar-06, Apr-01	$ 11,934,000.00	2006	2007	YES
22	Federal Window (Fedor)	December 18, 1995	6 Years	5 Years	8	8	8	26	Apr-02, Mar-01	$ 1,018,181.00	2002	2003	YES
23	Maron Products, Inc. II	December 18, 1995		5 Years	6	4	2	8	Apr-01	$ 250,000.00	2001	2002	YES
24	Quality Dining	April 15, 1996	10 Years		73	109	73	70	Mar-06	$ 5,087,402.00	2006	2007	YES
25	Baycote Metal Finishing	January 6, 1997	6 Years	5 Years	70	15	79	7	Jul-00	$ 1,300,000.00	2003	2004	YES
26	Krizman International	January 6, 1997	6 Years		225	20	225	20	Jul-00	$ 1,500,000.00	2003	2004	YES
27	Troyer	March 3, 1997	3 Years		60	40		0	(-)	$ 1,100,000.00	2001	2002	YES
28	Nyloncraft Incorporated	May 19, 1997	6 Years	5 Years	378	40	341	58	Feb-02	$ 7,598,531.00	2004	2005	YES
29	Ristance Corporation	October 20, 1997	6 Years	5 Years	139	18		0	(-)	$ 3,600,000.00	2004	2005	YES
30	DeWald Manufac. Inc./Power Gear/Engineered Solutions	October 20, 1997	6 Years	5 Years	62	15	62	40	Mar-05	$ 1,842,833.00	2004	2005	YES
31	Thermoplastic Phase V	December 1, 1997	6 Years	5 Years	299	70	299	19	Mar-00	$ 3,181,310.00	2003	2004	YES
32	Atchison/Dodge	December 1, 1999		5 Years	325	50	230		Mar-05	$ 2,000,000.00	2006	2007	YES
33	Sampson Fiberglass	March 6, 2000	3 Years		15	20	15	5	Feb-01	$ 375,000.00	2004	2005	YES
34	RMG Foundry LLC	March 6, 2000		5 Years	325	50	202	0	Feb-06	$ 2,000,000.00	2006	2007	YES
35	WF Associates (AMG Byrkit Facility)	November 19, 2001	10 Years		285	15	224	0	Apr-11	$ 2,650,000.00	2011	2012	YES
36	Nyloncraft Incorporated	March 20, 2003		5 Years	396	16	320	9	May-09	$ 1,168,064.00	2009	2010	YES
37	Nyloncraft Incorporated	November 6, 2003		5 Years	405	13	329	27	May-09	$ 2,730,304.00	2009	2010	YES
38	Plastimatics Arts Corporation	August 18, 2004		3 Years	31	4	31	16	May-06	$ 1,450,290.00	2007	2008	YES
39	Ironwood Enterprises, LLC	September 6, 2005	5 Years		14	49	27	34	May-09	$ 6,000,000.00	2010	2011	YES
40	Daman Products Company	October 17, 2005		3 Years	95	6	82	23	Feb-07	$ 1,118,980.00	2007	2008	YES
41	Culture Systems, Inc.	December 18, 2006	3 Years	3 Years	12	7	12	2	May-09	$ 1,200,000.00	2009	2010	YES
42	Patrick Industries (Metals Div)	June 19, 2006	5 Years	5 Years	172	26			Apr-10	$ 4,500,000.00	2011	2012	YES
43	Jamil Packaging Corporation	August 21, 2006		3 Years	51	5	51	5	May-10	$ 1,250,000.00	2010	2011	YES
44	Nyloncraft Incorporated	December 6, 2007		5 Years	340	50	291	12	Apr-13	$ 2,185,000.00	2012	2013	YES
45	BD Mishawaka Development LLC	February 4, 2008	10 Years		0	370	0	403	Feb-21	$ 44,000,000.00	2020	2021	YES
46	Jamil Packaging Corporation	May 1, 2008		3 Years	54	5	62	11	Apr-12	$ 1,650,000.00	2011	2012	YES
47	Long Term Care Investments, LLC (Douglas)	June 1, 2009	3 Years		0	120	0	67	Apr-12	$ 18,000,000.00	2012	2013	YES
48	Jamil Packaging Corporation	May 16, 2011		3 Years	73	5	73	29	Apr-16	$ 900,000.00	2014	2015	YES
49	North American Composites (NAC)	March 5, 2012		3 Years	0	10	0	20	Mar-19	$ 1,577,000.00	2018	2019	YES
50	Long Term Care Investments, LLC (Fir)	October 7, 2013	4 Years		0	61	0	72	Feb-21	$ 14,490,000.00	2020	2021	YES
51	Barak River Rock LLC	November 6, 2013	5 Years		0	5 to 8	0	14	Feb-21	$ 14,565,000.00	2021	2022	NO
52	WellPet LLC	January 8, 2014		5 Years	91	6	91	33	Mar-20	$ 1,470,500.00	2019	2020	YES
53	Dearborn Crane	May 19, 2014	3 years		24	3	24	8	Mar-19	$ 859,100.00	2018	2019	YES
54	WellPet LLC	April 20, 2015		5 Years	115	4	115	12	Feb-21	$ 1,800,000.00	2022	2023	NO
55	~~Barak Group LLC (Iron Rock Café)~~	~~September 21, 2015~~	~~5 Years~~						~~Apr-16~~	~~$ 450,000.00~~	~~2020~~	~~2024~~	~~NO~~
56	~~Barak Group LLC (Iron Rock Condominiums)~~	~~September 21, 2015~~	~~5 Years~~						~~Apr-16~~	~~$ 10,000,000.00~~	~~2020~~	~~2024~~	~~NO~~
~~57~~	~~Bayer Heathcare~~	~~October 19, 2015~~	~~10 Years~~		~~474~~	~~30 to 60~~	~~203~~	~~TBD~~	~~Mar-18~~	~~$ 12,500,000.00~~	~~2025/TBD~~	~~2026~~	~~NO~~
58	Patrick Industries	February 15, 2016		3 Years	0	84	0	178	Feb-20	$ 2,048,000.00	2020	2021	YES
59	River Walk Development Group LLC (Mult-Family Residential)	June 5, 2017	5 Years		0	2	0	2	Feb-21	$ 12,500,000.00	2026 or 2027/TBD	2027	NO
60	Lippert Components	July 5, 2017	10 Years	10 Years	247 (relocated)	200	247	148	Feb-21	$ 23,120,182.00	2028	2029	NO
61	Jamil Packaging Corporation	July 24, 2017		3 Years	112	8	112	28	Mar-20	$ 976,000.00	2020	2021	YES
62	Jamil Packaging Corporation	February 18, 2019		3 Years	139	12	108	0	Mar-20	$ 1,088,000.00	2022	2023	NO
63	WellPet LLC	April 12, 2021	5 Years	5 Years	125	5	TBD	TBD		$ 42,592,985.00	2027	2028	NO

* The "Abated through collect CF-1s" and "Pay" column demonstrates the number of years from the completion of the project/final installation of the equipment and not the number of years from the date the abatement was approved.

The tax abatements highlighted above are active requiring the completion of annual compliance forms (CF-1s).

** The capital investment may be the proposed or actual levels of investment based on the current project status.

*** The abated through date was determined by the St. Joseph County Auditor's and/or Assessor's Office on March 30, 2020, and revised on March 16, 2021.

According to the applicants, #58 and #51 have expired so the CF-1s were not collected for 2020 abatement compliance reporting year.

RESOLUTION NO. 2022-07

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF MISHAWAKA, INDIANA, APPROVING A REPORT OF COMPLIANCE WITH STATEMENT OF BENEFITS FOR CERTAIN PROPERTY OWNERS

WHEREAS, property owners who have applied for and been granted a tax abatement for either real or personal property on and after July 1, 1991, must file a report with the Mishawaka Common Council and the County Auditor reporting the extent to which there has been compliance with the goals set forth in the Statement of Benefits filed at the time of the action granting the aforesaid abatement, and

WHEREAS, five (5) recipients of the seven (7) active tax abatements that require reporting have been found to be subject to this requirement, and each have submitted the proper reports, which have been reviewed and found to be in order.

NOW THEREFORE, BE IT RESOLVED by the Common Council of the City of Mishawaka, Indiana:

1. That the "Compliance with Statement of Benefits" reports submitted by the following companies are found to be in order:

   - **Barak River Rock, LLC**
   - **Wellness Pet formerly WellPet, LLC (High Speed Packaging Line 2015)**
   - **River Walk Development Group LLC**
   - **Lippert Components Manufacturing Inc.**
   - **Jamil Packaging Corporation (Flexo Folder-Gluer 2019)**
   - **Wellness Pet formerly WellPet, LLC (New Production Line including dryers, odor control equipment, and conveyance systems 2021)**
   - **Wellness Pet formerly WellPet, LLC (Building Expansion 2021)**

2. That the aforesaid property owners are hereby found to be in substantial compliance, and

3. That the President of the Mishawaka Common Council is hereby authorized to approve the aforementioned reports.

ADOPTED by the Common Council of the City of Mishawaka, St. Joseph County, Indiana, on this ________ day of ____________, 2022.

____
Gregg Hixenbaugh, President

ATTEST:

____
Deborah S. Block, IAMC, MMC, City Clerk

PRESENTED by me to the Mayor of the City of Mishawaka, Indiana, on this ______ day of _________________, 2022.

____
Deborah S. Block, City Clerk

APPROVED AND SIGNED by me on this _______day of ____________, 2022 at ______o'clock, ____.m.

____
David A. Wood, Mayor

COMPLIANCE WITH STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS

State Form 51766 (R3 / 2-13)
Prescribed by the Department of Local Government Finance

20 21 PAY 20 22

FORM CF-1 / Real Property

PRIVACY NOTICE

The cost and any specific individual's salary information is confidential; the balance of the filing is public record per IC 6-1.1-12.1-5.1 (c) and (d).

INSTRUCTIONS:

1. *This form does not apply to property located in a residentially distressed area or any deduction for which the Statement of Benefits was approved before July 1, 1991.*
2. *Property owners must file this form with the county auditor and the designating body for their review regarding the compliance of the project with the Statement of Benefits (Form SB-1/Real Property).*
3. *This form must accompany the initial deduction application (Form 322/RE) that is filed with the county auditor.*
4. *This form must also be updated each year in which the deduction is applicable. It is filed with the county auditor and the designating body before May 15, or by the due date of the real property owner's personal property return that is filed in the township where the property is located. (IC 6-1.1-12.1-5.1(b))*
5. *With the approval of the designating body, compliance information for multiple projects may be consolidated on one (1) compliance form (Form CF-1/Real Property).*

SECTION 1 — TAXPAYER INFORMATION	
Name of taxpayer: Barak River Rock LLC	County: St. Joseph
Address of taxpayer *(number and street, city, state, and ZIP code)*: 117 W Grove St. ste#103, Mishawaka, IN 46545	DLGF taxing district number: 71-023
Name of contact person: Scott Sivan, Managing Partner	Telephone number: (574) 855 2072

SECTION 2 — LOCATION AND DESCRIPTION OF PROPERTY		
Name of designating body: Common Council of the City of Mishawaka	Resolution number: R2013-21	Estimated start date *(month, day, year)*: 09/01/2015
Location of property: 126 W Mishawaka Ave, Mishawaka, IN 46545		Actual start date *(month, day, year)*: 01/04/2016
Description of real property improvements: Construction of a multi-family rental complex		Estimated completion date *(month, day, year)*: 08/31/2016
		Actual completion date *(month, day, year)*: 01/11/2017

SECTION 3 — EMPLOYEES AND SALARIES

EMPLOYEES AND SALARIES	AS ESTIMATED ON SB-1	ACTUAL
Current number of employees	5-8	5
Salaries	200,000.00	230,020.00
Number of employees retained		
Salaries		
Number of additional employees		
Salaries		

SECTION 4 — COST AND VALUES

COST AND VALUES	REAL ESTATE IMPROVEMENTS	
AS ESTIMATED ON SB-1	COST	ASSESSED VALUE
Values before project		
Plus: Values of proposed project		
Less: Values of any property being replaced		
Net values upon completion of project		
ACTUAL	COST	ASSESSED VALUE
Values before project	155,000.00	177,300.00
Plus: Values of proposed project	14,565,233.00	9,360,600.00
Less: Values of any property being replaced	155,000.00	177,300.00
Net values upon completion of project	14,565,233.00	9,360,600.00

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

WASTE CONVERTED AND OTHER BENEFITS	AS ESTIMATED ON SB-1	ACTUAL
Amount of solid waste converted		
Amount of hazardous waste converted		
Other benefits:		

SECTION 6 — TAXPAYER CERTIFICATION

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

Signature of authorized representative	Title	Date signed *(month, day, year)*
	Managing Partner	03/01/2022

OPTIONAL: FOR USE BY A DESIGNATING BODY WHO ELECTS TO REVIEW THE COMPLIANCE WITH STATEMENT OF BENEFITS (FORM CF-1) THAT WAS APPROVED AFTER JUNE 30, 1991

INSTRUCTIONS: (IC 6-1.1-12.1-5.1 and IC 6-1.1-12.1-5.9)

1. *Not later than forty-five (45) days after receipt of this form, the designating body may determine whether or not the property owner has substantially complied with the Statement of Benefits (Form SB-1/Real Property).*
2. *If the property owner is found NOT to be in substantial compliance, the designating body shall send the property owner written notice. The notice must include the reasons for the determination and the date, time and place of a hearing to be conducted by the designating body. The date of this hearing may not be more than thirty (30) days after the date this notice is mailed. A copy of the notice may be sent to the county auditor and the county assessor.*
3. *Based on the information presented at the hearing, the designating body shall determine whether or not the property owner has made reasonable efforts to substantially comply with the Statement of Benefits (Form SB-1/Real Property) and whether any failure to substantially comply was caused by factors beyond the control of the property owner.*
4. *If the designating body determines that the property owner has NOT made reasonable efforts to comply, then the designating body shall adopt a resolution terminating the property owner's deduction. If the designating body adopts such a resolution, the deduction does not apply to the next installment of property taxes owed by the property owner or to any subsequent installment of property taxes. The designating body shall immediately mail a certified copy of the resolution to: (1) the property owner; (2) the county auditor; and (3) the county assessor.*

We have reviewed the CF-1 and find that:

☐ the property owner **IS** in substantial compliance

☐ the property owner **IS NOT** in substantial compliance

☐ other (*specify*) ____________________

Reasons for the determination (*attach additional sheets if necessary*)

Signature of authorized member	Date signed *(month, day, year)*
Attested by:	Designating body

If the property owner is found not to be in substantial compliance, the property owner shall receive the opportunity for a hearing. The following date and time has been set aside for the purpose of considering compliance. (Hearing must be held within thirty (30) days of the date of mailing of this notice.)

Time of hearing ☐ AM ☐ PM	Date of hearing *(month, day, year)*	Location of hearing

HEARING RESULTS *(to be completed after the hearing)*

☐ Approved ☐ Denied (*see instruction 4 above*)

Reasons for the determination (*attach additional sheets if necessary*)

Signature of authorized member	Date signed *(month, day, year)*
Attested by:	Designating body

APPEAL RIGHTS [IC 6-1.1-12.1-5.9(e)]

A property owner whose deduction is denied by the designating body may appeal the designating body's decision by filing a complaint in the office of the Circuit or Superior Court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner.

Derek Spier

From: Andrew Kolomiets <a.kolomiets@insite-dev.com>
Sent: Tuesday, March 22, 2022 4:56 PM
To: Derek Spier
Cc: Scott Sivan
Subject: Re: Tax Abatement Compliance (CF-1s for 2021 pay 2022) - River Rock Apartments & Future River Walk

Hi Derek,

The reduction in RR from 6 to 5 is due to 1 maintenance technician leaving the company. With regards to Tule and Bar method, Tule is operating at the same staffing level as pre-Covid while Bar method went bankrupt, unfortunately. ↳ 3 EMPLOYEES PER APPLICANT

Best regards,

Andrew Kolomiets

On Tue, Mar 22, 2022 at 10:50 AM Derek Spier <dspier@mishawaka.in.gov> wrote:

Good morning Andrew-

For last year's tax abatement compliance reporting, you had provided the below information which was included in our report.

This year's CF-1, as provided, indicated that you have 5 employees with a combined total salary of $230,020.

Can you please update the below information provided last year to reflect the current 5 employees?

We currently employ 6 employees dedicated to RR:

- Managing partner

- CFO
- Regional property director
- Property manager
- 2 maintenance staff

Design and development coordinator left the company.

To the best of my knowledge, Tule Spa and the Bar Method went back to the staffing levels of 2020 pre-pandemic.

Also, can you verify the number of employees at Tule Spa and the Bar Method? Are there any other businesses operating in the commercial spaces, and if so, what is their employment level for each business?

Thanks, and let me know if you have any questions.

Best,

Derek

From: Andrew Kolomiets <a.kolomiets@insite-dev.com>
Sent: Wednesday, March 10, 2021 4:25 PM
To: Derek Spier <dspier@mishawaka.in.gov>
Cc: Scott Sivan <sivan@insite-dev.com>
Subject: Re: Tax Abatement Compliance (CF-1s for 2020 pay 2021) - River Rock Apartments

>>> FROM EXTERNAL SENDER <<<

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Hi Derek,

We currently employ 6 employees dedicated to RR:

Derek Spier

From: Scott Sivan <sivan@insite-dev.com>
Sent: Wednesday, March 23, 2022 11:41 AM
To: Andrew Kolomiets
Cc: Derek Spier
Subject: Re: Tax Abatement Compliance (CF-1s for 2021 pay 2022) - River Rock Apartments & Future River Walk

>>> **FROM EXTERNAL SENDER** <<<

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

hi Derek,

I don't know if this matters for the Compliance but we are in the process of closing a lease with a tenant for the Bar Method space, which will employ 2-3 people, including the owner.

↳ 3 EMPLOYEES IN FORMER BAR METHOD SPACE

All the best,

Scott

On Tue, Mar 22, 2022 at 4:56 PM Andrew Kolomiets <a.kolomiets@insite-dev.com> wrote:

Hi Derek,

The reduction in RR from 6 to 5 is due to 1 maintenance technician leaving the company. With regards to Tule and Bar method, Tule is operating at the same staffing level as pre-Covid while Bar method went bankrupt, unfortunately.

Best regards,

Andrew Kolomiets

On Tue, Mar 22, 2022 at 10:50 AM Derek Spier <dspier@mishawaka.in.gov> wrote:

Good morning Andrew-

For last year's tax abatement compliance reporting, you had provided the below information which was included in our report.

This year's CF-1, as provided, indicated that you have 5 employees with a combined total salary of $230,020.

COMPLIANCE WITH STATEMENT OF BENEFITS PERSONAL PROPERTY State Form 51765 (R6 / 12-21) Prescribed by the Department of Local Government Finance	PRIVACY NOTICE This form contains confidential information pursuant to IC 6-1.1-35-9 and IC 6-1.1-12.1-5.6.	FORM CF-1 / PP JANUARY 1, 2022

INSTRUCTIONS:
1. *Property owners whose Statement of Benefits was approved must file this form with the local Designating Body to show the extent to which there has been compliance with the Statement of Benefits. (IC 6-1.1-12.1-5.6)*
2. *This form must be filed with the Form 103-ERA Schedule of Deduction from Assessed Value between January 1, and May 16, 2022, unless a filing extension under IC 6-1.1-3.7 has been granted. A person who obtains a filing extension must file between January 1, and the extended due date of each year.*
3. *With the approval of the designating body, compliance information for multiple projects may be consolidated on one (1) compliance (CF-1).*

SECTION 1 — TAXPAYER INFORMATION

Name of taxpayer WELLNESS PET	County ST. JOSEPH
Address of taxpayer *(street and number, city, state and ZIP code)* 1011 WEST 11TH ST MISHAWAKA IN 46544	DLGF taxing district number 71-023
Name of contact person TERRY PETERSON	Telephone number 574-259-7834

SECTION 2 — LOCATION AND DESCRIPTION OF PROPERTY

Name of designating body MISHAWAKA COMMON COUNCIL	Resolution number R2015-14	Estimated start date *(month, day, year)* 07/01/2015
Location of property 1121 WEST 11TH STREET MISHAWAKA IN 46544		Actual start date *(month, day, year)* / /
Description of new manufacturing equipment, or new research and development equipment, or new information technology equipment, or new logistical distribution equipment to be acquired. SEE ATTACHED "High Speed Packaging Line Overview 2015"		Estimated completion date *(month, day, year)* 11/01/2015 Actual completion date *(month, day, year)* / /

SECTION 3 — EMPLOYEES AND SALARIES

EMPLOYEES AND SALARIES	AS ESTIMATED ON SB-1	ACTUAL
Current number of employees	115	120
Salaries	3,898,000	6,544,946
Number of employees retained	115	115
Salaries	3,898,000	3,898,000
Number of additional employees	4	5
Salaries	200,000	2,646,946

SECTION 4 — COST AND VALUES

	MANUFACTURING EQUIPMENT		R & D EQUIPMENT		LOGIST DIST EQUIPMENT		IT EQUIPMENT	
AS ESTIMATED ON SB-1	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE
Values before project	15,570,360							
Plus: Values of proposed project	1,800,000							
Less: Values of any property being replaced								
Net values upon completion of project	17,370,360							
ACTUAL	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE
Values before project	23,012,485	7,141,570						
Plus: Values of proposed project	1,801,071	540,321						
Less: Values of any property being replaced								
Net values upon completion of project	24,813,556	7,681,891						

NOTE: The COST of the property is confidential pursuant to IC 6-1.1-12.1-5.6 (c).

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

WASTE CONVERTED AND OTHER BENEFITS	AS ESTIMATED ON SB-1	ACTUAL
Amount of solid waste converted		
Amount of hazardous waste converted		
Other benefits:		

SECTION 6 — TAXPAYER CERTIFICATION

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

Signature of authorized representative	Title	Date signed *(month, day, year)*
Terry Peterson	Controller	3/2/2022

Prepared by: BADEN TAX MANAGEMENT • 6920 POINTE INVERNESS WAY, SUITE 301, FORT WAYNE, IN 46804 • 260-969-2567

OPTIONAL: FOR USE BY A DESIGNATING BODY WHO ELECTS TO REVIEW THE COMPLIANCE WITH STATEMENT OF BENEFITS (FORM CF-1)

INSTRUCTIONS: (IC 6-1.1-12-5.9)

1. *Within forty-five (45) days after receipt of this form, the designating body may determine whether or not the property owner has substantially complied with the Statement of Benefits.*
2. *If the property owner is found NOT to be in substantial compliance, the designating body shall send the property owner written notice. The notice must include the reasons for the determination and the date, time and place of a hearing to be conducted by the designating body. If a notice is mailed to a property owner, a copy of the written notice will be sent to the county assessor and the county auditor.*
3. *Based on the information presented at the hearing, the designating body shall determine whether or not the property owner has made reasonable effort to substantially comply with the Statement of Benefits and whether any failure to substantially compy was caused by factors beyond the control of the property owner.*
4. *If the designating body determines that the property owner has NOT made reasonable effort to comply, then the designating body shall adopt a resolution terminating the deduction. The designating body shall immediately mail a certified copy of the resolution to. (1) the property owner; (2) the county auditor; and (3) the county assessor.*

We have reviewed the CF-1 and find that:

☐ the property owner IS in substantial compliance

☐ the property owner IS NOT in substantial compliance

☐ other *(specify)* ______________________________

Reasons for the determination *(attach additional sheets if necessary)*

Signature of authorized member		Date signed *(month, day, year)*
Attested by:	Designating body	

If the property owner is found not to be in substantial compliance, the property owner shall receive the opportunity for a hearing. The following date and time has been set aside for the purpose of considering compliance.

Time of hearing ☐AM ☐PM	Date of hearing *(month, day, year)*	Location of hearing

HEARING RESULTS *(to be completed after the hearing)*

☐ Approved ☐ Denied *(see insruction 5 above)*

Reasons for determination *(attach additional sheets if necessary)*

Signature of authorized member		Date signed *(month, day, year)*
Attested by:	Designating body	

APPEAL RIGHTS [IC 6-1.1-12.1-5.9(e)]

A property owner whose deduction is denied by the designating body may appeal the designating body's decision by filing a complaint in the office of the Circuit or Superior Court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner.

MAR 04 2022

COMMUN

STATEMENT OF BENEFITS PERSONAL PROPERTY

State Form 51764 (R5 / 12-13)
Prescribed by the Department of Local Government Finance

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 March 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 March 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 WellPet LLC	Name of contact person Michelle Talgenhorst	
Address of taxpayer (number and street, city, state, and ZIP code) 1011 West 11th Street		Telephone number (574) 250-7084

SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Name of designating body Mishawaka Common Council		Resolution number(s)
Location of property 1121 West 11th Street, Mishawaka, IN 46544	County St. Joseph	DLGF taxing district number 71-028

Description of manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment. (Use additional sheets if necessary.)
SEE ATTACHED "High Speed Packaging Line Overview 2016"

	ESTIMATED START DATE	ESTIMATED COMPLETION DATE
Manufacturing Equipment	11/01/2016	11/01/2016
R & D Equipment		
Logist Dist Equipment		
IT Equipment		

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

Current number	Salaries	Number retained	Salaries	Number additional	Salaries
110	$8,000,000	110	$8,000,000	4	$200,000

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 COST	MANUFACTURING EQUIPMENT ASSESSED VALUE	R & D EQUIPMENT COST	R & D EQUIPMENT ASSESSED VALUE	LOGIST DIST EQUIPMENT COST	LOGIST DIST EQUIPMENT ASSESSED VALUE	IT EQUIPMENT COST	IT EQUIPMENT ASSESSED VALUE
Current values	15,570,000.							
Plus estimated values of proposed project	1,800,000.00							
Less values of any property being replaced								
Net estimated values upon completion of project	16,706,039.							

SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER

Estimated solid waste converted (pounds) ______________ Estimated hazardous waste converted (pounds) ______________

Other benefits:

SECTION 6 TAXPAYER CERTIFICATION

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

Signature of authorized representative Michelle Talgenhorst		Date signed (month, day, year) 03/17/2016
Printed name of authorized representative Michelle Talgenhorst	Title Controller	

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 (5) Five calendar years* (see below). The date this designation expires is 12-31-2019.

B. The type of deduction that is allowed in the designated area is limited to:

1. Installation of new manufacturing equipment;	☒ Yes	☐ No
2. Installation of new research and development equipment;	☐ Yes	☒ No
3. Installation of new logistical distribution equipment.	☐ Yes	☒ No
4. Installation of new information technology equipment;	☐ Yes	☒ No

C. The amount of deduction applicable to new manufacturing equipment is limited to $ 1,800,000 cost with an assessed value of $1,800,000 or is determined by the assessor.

D. The amount of deduction applicable to new research and development equipment is limited to $ -------- cost with an assessed value of $ --------.

E. The amount of deduction applicable to new logistical distribution equipment is limited to $ -------- cost with an assessed value of $ --------.

F. The amount of deduction applicable to new information technology equipment is limited to $ -------- cost with an assessed value of $ --------.

G. Other limitations or conditions (specify) None

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:

☒ Year 1 ☒ Year 2 ☒ Year 3 ☐ Year 4 ☐ Year 5 (see below*)
☐ Year 6 ☐ Year 7 ☐ Year 8 ☐ Year 9 ☐ 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	Date signed (month, day, year)
Dale "Woody" Emmons	(574) 258-1616	04-20-2015
Printed name of authorized member of designating body	Name of designating body	
Dale "Woody" Emmons, President	Mishawaka Common Council	
Attested by (signature and title of attester)	Printed name of attester	
Deborah A. Block	Deborah A. Block, City Clerk	

* 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. 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.

COMPLIANCE WITH STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS

State Form 51766 (R3 / 2-13)
Prescribed by the Department of Local Government Finance

20 21 PAY 20 22

FORM CF-1 / Real Property

PRIVACY NOTICE

The cost and any specific individual's salary information is confidential; the balance of the filing is public record per IC 6-1.1-12.1-5.1 (c) and (d).

INSTRUCTIONS:

1. *This form does not apply to property located in a residentially distressed area or any deduction for which the Statement of Benefits was approved before July 1, 1991.*
2. *Property owners must file this form with the county auditor and the designating body for their review regarding the compliance of the project with the Statement of Benefits (Form SB-1/Real Property).*
3. *This form must accompany the initial deduction application (Form 322/RE) that is filed with the county auditor.*
4. *This form must also be updated each year in which the deduction is applicable. It is filed with the county auditor and the designating body before May 15, or by the due date of the real property owner's personal property return that is filed in the township where the property is located. (IC 6-1.1-12.1-5.1(b))*
5. *With the approval of the designating body, compliance information for multiple projects may be consolidated on one (1) compliance form (Form CF-1/Real Property).*

SECTION 1 — TAXPAYER INFORMATION

Name of taxpayer: River Walk Development LLC	County: St. Joseph
Address of taxpayer *(number and street, city, state, and ZIP code)*: 117 W Grove St. ste#103, Mishawaka, IN 46545	DLGF taxing district number: 71023
Name of contact person: Scott Sivan, Managing Partner	Telephone number: (574) 855 2072

SECTION 2 — LOCATION AND DESCRIPTION OF PROPERTY

Name of designating body: Common Council of the City of Mishawaka	Resolution number: 2017-08	Estimated start date *(month, day, year)*: Dec 2021
Location of property: Vacant land at 100 Block of East Mishawaka Ave		Actual start date *(month, day, year)*:
Description of real property improvements: Construction of a multi-family complex		Estimated completion date *(month, day, year)*: Dec 2023
		Actual completion date *(month, day, year)*:

SECTION 3 — EMPLOYEES AND SALARIES

EMPLOYEES AND SALARIES	AS ESTIMATED ON SB-1	ACTUAL
Current number of employees	2	2
Salaries	75,000.00	22,360.00
Number of employees retained		
Salaries		
Number of additional employees		
Salaries		

SECTION 4 — COST AND VALUES

COST AND VALUES	REAL ESTATE IMPROVEMENTS	
AS ESTIMATED ON SB-1	COST	ASSESSED VALUE
Values before project	0.00	
Plus: Values of proposed project	12,500,000.00	
Less: Values of any property being replaced	0.00	
Net values upon completion of project	12,500,000.00	
ACTUAL	COST	ASSESSED VALUE
Values before project		
Plus: Values of proposed project		
Less: Values of any property being replaced		
Net values upon completion of project		

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

WASTE CONVERTED AND OTHER BENEFITS	AS ESTIMATED ON SB-1	ACTUAL
Amount of solid waste converted		
Amount of hazardous waste converted		
Other benefits:		

SECTION 6 — TAXPAYER CERTIFICATION

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

Signature of authorized representative	Title	Date signed *(month, day, year)*
	Managing Partner	03/01/2022

OPTIONAL: FOR USE BY A DESIGNATING BODY WHO ELECTS TO REVIEW THE COMPLIANCE WITH STATEMENT OF BENEFITS (FORM CF-1) THAT WAS APPROVED AFTER JUNE 30, 1991

INSTRUCTIONS: (IC 6-1.1-12.1-5.1 and IC 6-1.1-12.1-5.9)

1. *Not later than forty-five (45) days after receipt of this form, the designating body may determine whether or not the property owner has substantially complied with the Statement of Benefits (Form SB-1/Real Property).*

2. *If the property owner is found NOT to be in substantial compliance, the designating body shall send the property owner written notice. The notice must include the reasons for the determination and the date, time and place of a hearing to be conducted by the designating body. The date of this hearing may not be more than thirty (30) days after the date this notice is mailed. A copy of the notice may be sent to the county auditor and the county assessor.*

3. *Based on the information presented at the hearing, the designating body shall determine whether or not the property owner has made reasonable efforts to substantially comply with the Statement of Benefits (Form SB-1/Real Property) and whether any failure to substantially comply was caused by factors beyond the control of the property owner.*

4. *If the designating body determines that the property owner has NOT made reasonable efforts to comply, then the designating body shall adopt a resolution terminating the property owner's deduction. If the designating body adopts such a resolution, the deduction does not apply to the next installment of property taxes owed by the property owner or to any subsequent installment of property taxes. The designating body shall immediately mail a certified copy of the resolution to: (1) the property owner; (2) the county auditor; and (3) the county assessor.*

We have reviewed the CF-1 and find that:

☐ the property owner **IS** in substantial compliance

☐ the property owner **IS NOT** in substantial compliance

☐ other *(specify)* ______________________________

Reasons for the determination *(attach additional sheets if necessary)*	
Signature of authorized member	Date signed *(month, day, year)*
Attested by:	Designating body

If the property owner is found not to be in substantial compliance, the property owner shall receive the opportunity for a hearing. The following date and time has been set aside for the purpose of considering compliance. (Hearing must be held within thirty (30) days of the date of mailing of this notice.)

Time of hearing ☐ AM ☐ PM	Date of hearing *(month, day, year)*	Location of hearing

HEARING RESULTS *(to be completed after the hearing)*

☐ Approved ☐ Denied *(see instruction 4 above)*

Reasons for the determination *(attach additional sheets if necessary)*	
Signature of authorized member	Date signed *(month, day, year)*
Attested by:	Designating body

APPEAL RIGHTS [IC 6-1.1-12.1-5.9(e)]

A property owner whose deduction is denied by the designating body may appeal the designating body's decision by filing a complaint in the office of the Circuit or Superior Court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner.

LIPPERT

February 22, 2022

Derek J. Spier, Senior Planner & Economic Development Specialist
City of Mishawaka
600 East Third St
Mishawaka, IN 46544

RE: Tax Abatement Compliance
Lippert Components Manufacturing, Inc.
400 S. Byrkit Avenue, Mishawaka, IN

Dear Mr. Spier:

Enclosed are the completed Real Property and Personal Property CF-1s for compliance with the existing tax abatements with the City of Mishawaka.

Included on the CF-1s, you will see a total headcount of 392 employees earning total salaries of $20,583,576. Last year we reported 395 total employees earning $19,782,513. Thus, we have approximately the same number of employees, but have increased total wages by $800k compared to last year. We recently completed an acquisition of Furrion, LLC a distributor of appliances and electronics. We plan to distribute Furrion products out of the Byrkit facility which likely will result in incremental headcount in 2022. We continue to explore opportunities to expand headcount at this facility, including but not limited to expanding our 2nd shift operation and increasing the number of call center employees at this facility.

Lippert's total fixed asset investment at the facility has greatly exceeded the commitments. Through the end of the investment window, we invested $23,120,182 in real and personal property improvements compared to our commitment of $9,025,000. We continue to make more investments as needed to grow the facility and make it a great place to work.

While we understand that we are still short on our employment commitments, we have made great strides to attaining this goal and remain fully committed to our investment in Mishawaka and our continued partnership with the city as we continue to grow.

Upon review, please let me know if you would like to discuss any of the information contained within these reports.

Sincerely,

Thomas J. Bauters, CPA
Assistant Treasurer and Tax Director

Enclosures

COMPLIANCE WITH STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS

State Form 51766 (R5 / 12-21)
Prescribed by the Department of Local Government Finance

20 21 PAY 20 22

FORM CF-1 / Real Property

PRIVACY NOTICE
The cost and any specific individual's salary information is confidential; the balance of the filing is public record per IC 6-1.1-12.1-5.3 (k) and (l).

INSTRUCTIONS:
1. *This form does not apply to property located in a residentially distressed area or any deduction for which the Statement of Benefits was approved before July 1, 1991.*
2. *Property owners must file this form with the county auditor and the designating body for their review regarding the compliance of the project with the Statement of Benefits (Form SB-1/Real Property).*
3. *This form must accompany the initial deduction application (Form 322/RE) that is filed with the county auditor.*
4. *This form must also be updated each year in which the deduction is applicable. It is filed with the county auditor and the designating body before May 16, 2022, or by the due date of the real property owner's personal property return that is filed in the township where the property is located. (IC 6-1.1-12.1-5.3(j))*
5. *With the approval of the designating body, compliance information for multiple projects may be consolidated on one (1) compliance form (Form CF-1/Real Property).*

SECTION 1 — TAXPAYER INFORMATION

Name of taxpayer: Lippert Components Manufacturing, Inc.	County: St. Joseph
Address of taxpayer *(number and street, city, state, and ZIP code)*: 3501 County Road 6E, Elkhart, IN 46514	DLGF taxing district number: 023
Name of contact person: Tom Bauters	Telephone number: (574) 312-6159

SECTION 2 — LOCATION AND DESCRIPTION OF PROPERTY

Name of designating body: City of Mishawaka	Resolution number: 2017-17	Estimated start date *(month, day, year)*: 08/01/2017
Location of property: 400 S Byrkit Ave, Mishawaka, IN 46544		Actual start date *(month, day, year)*: 08/01/2017
Description of real property improvements: Remodeling of existing building, adding new addition, adding paved parking lot.		Estimated completion date *(month, day, year)*: 08/01/2019
		Actual completion date *(month, day, year)*: 08/01/2019

SECTION 3 — EMPLOYEES AND SALARIES

EMPLOYEES AND SALARIES	AS ESTIMATED ON SB-1	ACTUAL
Current number of employees	247	392
Salaries	10,354,808	20,583,576
Number of employees retained	247	247
Salaries	10,354,808	10,354,808
Number of additional employees	200	145
Salaries	7,800,000	10,228,768

SECTION 4 — COST AND VALUES

COST AND VALUES	REAL ESTATE IMPROVEMENTS	
AS ESTIMATED ON SB-1	COST	ASSESSED VALUE
Values before project	1,760,341	
Plus: Values of proposed project	7,400,000	
Less: Values of any property being replaced	0	
Net values upon completion of project	9,160,341	
ACTUAL	COST	ASSESSED VALUE
Values before project	1,760,341	
Plus: Values of proposed project	13,324,225	
Less: Values of any property being replaced	0	
Net values upon completion of project	15,084,566	

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

WASTE CONVERTED AND OTHER BENEFITS	AS ESTIMATED ON SB-1	ACTUAL
Amount of solid waste converted		
Amount of hazardous waste converted		
Other benefits:		

SECTION 6 — TAXPAYER CERTIFICATION

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

Signature of authorized representative	Title	Date signed *(month, day, year)*
[signature] CPA	ASSISTANT TREASURER	02-22-2022

OPTIONAL: FOR USE BY A DESIGNATING BODY WHO ELECTS TO REVIEW THE COMPLIANCE WITH STATEMENT OF BENEFITS (FORM CF-1) THAT WAS APPROVED AFTER JUNE 30, 1991

INSTRUCTIONS: (IC 6-1.1-12.1-5.3 and IC 6-1.1-12.1-5.9)

1. *Not later than forty-five (45) days after receipt of this form, the designating body may determine whether or not the property owner has substantially complied with the Statement of Benefits (Form SB-1/Real Property).*
2. *If the property owner is found **NOT** to be in substantial compliance, the designating body shall send the property owner written notice. The notice must include the reasons for the determination, including the date, time, and place of a hearing to be conducted by the designating body. The date of this hearing may not be more than thirty (30) days after the date this notice is mailed. A copy of the notice may be sent to the county auditor and the county assessor.*
3. *Based on the information presented at the hearing, the designating body shall determine whether or not the property owner has made reasonable efforts to substantially comply with the Statement of Benefits (Form SB-1/Real Property), and whether any failure to substantially comply was caused by factors beyond the control of the property owner.*
4. *If the designating body determines that the property owner has **NOT** made reasonable efforts to comply, the designating body shall adopt a resolution terminating the property owner's deduction. If the designating body adopts such a resolution, the deduction does not apply to the next installment of property taxes owed by the property owner or to any subsequent installment of property taxes. The designating body shall immediately mail a certified copy of the resolution to: (1) the property owner; (2) the county auditor; and (3) the county assessor.*

We have reviewed the CF-1 and find that:

☐ the property owner **IS** in substantial compliance

☐ the property owner **IS NOT** in substantial compliance

☐ other (*specify*) ____________________

Reasons for the determination (*attach additional sheets if necessary*)	
Signature of authorized member	Date signed *(month, day, year)*
Attested by:	Designating body

If the property owner is found not to be in substantial compliance, the property owner shall receive the opportunity for a hearing. The following date and time has been set aside for the purpose of considering compliance. (Hearing must be held within thirty (30) days of the date of mailing of this notice.)

Time of hearing ☐ AM ☐ PM	Date of hearing *(month, day, year)*	Location of hearing

HEARING RESULTS *(to be completed after the hearing)*

☐ Approved ☐ Denied (*see instruction 4 above*)

Reasons for the determination (*attach additional sheets if necessary*)	
Signature of authorized member	Date signed *(month, day, year)*
Attested by:	Designating body

APPEAL RIGHTS [IC 6-1.1-12.1-5.9(e)]

A property owner whose deduction is denied by the designating body may appeal the designating body's decision by filing a complaint in the office of the Circuit or Superior Court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner.

STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS
State Form 51767 (R6 / 10-14)
Prescribed by the Department of Local Government Finance

20___ PAY 20___
FORM SB-1 / Real Property
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.

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 March 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: Lippert Components Manufacturing, Inc.		
Address of taxpayer (*number and street, city, state, and ZIP code*): 3501 County Road 6 East, Elkhart, IN 46514		
Name of contact person: Tom Bauters	Telephone number: (574) 312-6159	E-mail address: tbauters@lci1.com

SECTION 2 — LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Name of designating body: City of Mishawaka		Resolution number:
Location of property: 400 South Byrkit Avenue, Mishawaka, IN 46544	County: St. Joseph	DLGF taxing district number: 023 - Mish
Description of real property improvements, redevelopment, or rehabilitation (*use additional sheets if necessary*): Remodel existing facility 347,000 sq. ft: $3,000,000; Construct new 79,200 sq. ft building addition: $3,200,000; Asphalt parking lot for 380 parking spaces and 40 semi truck spaces: $1,200,000		Estimated start date (*month, day, year*): August 1, 2017 Estimated completion date (*month, day, year*): August 1, 2019

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

Current number	Salaries	Number retained	Salaries	Number additional	Salaries
247.00	$10,354,808.00	247.00	$10,354,808.00	200.00	$7,800,000.00

SECTION 4 — ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT

	REAL ESTATE IMPROVEMENTS	
	COST	ASSESSED VALUE
Current Values	1,760,341.00	4,485,000.00
Plus estimated values of proposed project	7,400,000.00	
Less values of any property being replaced	0.00	
Net estimated values upon completion of project	9,160,341.00	

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

Estimated solid waste converted (*pounds*) ________ Estimated hazardous waste converted (*pounds*) ________

Other benefits

SECTION 6 — TAXPAYER CERTIFICATION

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

Signature of authorized representative: TS Bauters, CPA	Date signed (*month, day, year*): 06/12/2017
Printed name of authorized representative: Tom Bauters	Title: Assistant Treasurer & Tax Director

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 1 calendar years* *(see below)*. The date this designation expires is July 5, 2018.

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 $7,400,000.

D. Other limitations or conditions *(specify)*

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)*
[signature]	(574) 258-1616	7-05-2017
Printed name of authorized member of designating body	Name of designating body	
Ross Deal, President	Mishawaka Common Council	
Attested by *(signature and title of attester)*	Printed name of attester	
Deborah S. Block	Deborah S. Block, City Clerk	

* 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. 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. 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.

COMPLIANCE WITH STATEMENT OF BENEFITS PERSONAL PROPERTY

State Form 51765 (R6 / 12-21)

Prescribed by the Department of Local Government Finance

PRIVACY NOTICE
This form contains confidential information pursuant to IC 6-1.1-35-9 and IC 6-1.1-12.1-5.6.

FORM CF-1 / PP

January 1, 2022

INSTRUCTIONS:

1. *Property owners whose Statement of Benefits was approved must file this form with the local Designating Body to show the extent to which there has been compliance with the Statement of Benefits. (IC 6-1.1-12.1-5.6)*
2. *This form must be filed with the Form 103-ERA Schedule of Deduction from Assessed Value between January 1 and May 16, 2022, unless a filing extension under IC 6-1.1-3.7 has been granted. A person who obtains a filing extension must file between January 1 and the extended due date of each year.*
3. *With the approval of the designating body, compliance information for multiple projects may be consolidated on one (1) compliance (CF-1).*

SECTION 1 — TAXPAYER INFORMATION

Name of taxpayer: Lippert Components Manufacturing, Inc.	County: St. Joseph
Address of taxpayer *(number and street, city, state, and ZIP code)*: 3501 County Road 6E, Elkhart, IN 46514	DLGF taxing district number: 023
Name of contact person: Tom Bauters	Telephone number: (574) 312-6159

SECTION 2 — LOCATION AND DESCRIPTION OF PROPERTY

Name of designating body: City of Mishawaka	Resolution number: 2017-16	Estimated start date *(month, day, year)*: 08/01/2017
Location of property: 400 S Byrkit Ave, Mishawaka, IN 46544		Actual start date *(month, day, year)*: 08/01/2017
Description of new manufacturing equipment, or new research and development equipment, or new information technology equipment, or new logistical distribution equipment to be acquired.: Racking, Equipment, Furniture & Fixtures		Estimated completion date *(month, day, year)*: 08/01/2019
		Actual completion date *(month, day, year)*: 08/01/2019

SECTION 3 — EMPLOYEES AND SALARIES

EMPLOYEES AND SALARIES	AS ESTIMATED ON SB-1	ACTUAL
Current number of employees	247	392
Salaries	10,354,808	20,583,576
Number of employees retained	247	247
Salaries	10,354,808	10,354,808
Number of additional employees	200	145
Salaries	7,800,000	10,228,768

SECTION 4 — COST AND VALUES

	MANUFACTURING EQUIPMENT		R & D EQUIPMENT		LOGIST DIST EQUIPMENT		IT EQUIPMENT	
AS ESTIMATED ON SB-1	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE
Values before project					109,605			
Plus: Values of proposed project					1,625,000			
Less: Values of any property being replaced					0			
Net values upon completion of project					1,734,605			
ACTUAL	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE
Values before project					109,605			
Plus: Values of proposed project					9,795,957			
Less: Values of any property being replaced					0			
Net values upon completion of project					9,905,562			

NOTE: The **COST** of the property is confidential pursuant to IC 6-1.1-12.1-5.6(c).

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

WASTE CONVERTED AND OTHER BENEFITS	AS ESTIMATED ON SB-1	ACTUAL
Amount of solid waste converted		
Amount of hazardous waste converted		
Other benefits:		

SECTION 6 — TAXPAYER CERTIFICATION

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

Signature of authorized representative	Title	Date signed *(month, day, year)*
[signature] CPA	ASSISTANT TREASURER	02-22-2022

OPTIONAL: FOR USE BY A DESIGNATING BODY WHO ELECTS TO REVIEW THE COMPLIANCE WITH STATEMENT OF BENEFITS (FORM CF-1)

INSTRUCTIONS: (IC 6-1.1-12.1-5.9)

1. *Within forty-five (45) days after receipt of this form, the designating body may determine whether or not the property owner has substantially complied with the Statement of Benefits.*
2. *If the property owner is found **NOT** to be in substantial compliance, the designating body shall send the property owner written notice. The notice must include the reasons for the determination, including the date, time and place of a hearing to be conducted by the designating body. If a notice is mailed to a property owner, a copy of the written notice will be sent to the county assessor and the county auditor.*
3. *Based on the information presented at the hearing, the designating body shall determine whether or not the property owner has made reasonable effort to substantially comply with the Statement of Benefits and whether any failure to substantially comply was caused by factors beyond the control of the property owner.*
4. *If the designating body determines that the property owner has **NOT** made reasonable effort to comply, the designating body shall adopt a resolution terminating the deduction. The designating body shall immediately mail a certified copy of the resolution to: (1) the property owner; (2) the county auditor; and (3) the county assessor.*

We have reviewed the CF-1 and find that:

☐ the property owner **IS** in substantial compliance

☐ the property owner **IS NOT** in substantial compliance

☐ other (*specify*) ____________________

Reasons for the determination (*attach additional sheets if necessary*)

Signature of authorized member	Date signed (*month, day, year*)

Attested by:	Designating body

If the property owner is found not to be in substantial compliance, the property owner shall receive the opportunity for a hearing. The following date and time has been set aside for the purpose of considering compliance.

Time of hearing	☐ AM ☐ PM	Date of hearing (*month, day, year*)	Location of hearing

HEARING RESULTS (*to be completed after the hearing*)

☐ Approved ☐ Denied (*see instruction 5 above*)

Reasons for the determination (*attach additional sheets if necessary*)

Signature of authorized member	Date signed (*month, day, year*)

Attested by:	Designating body

APPEAL RIGHTS [IC 6-1.1-12.1-5.9(e)]

A property owner whose deduction is denied by the designating body may appeal the designating body's decision by filing a complaint in the office of the clerk of Circuit or Superior Court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner.

STATEMENT OF BENEFITS
PERSONAL PROPERTY
State Form 51764 (R4 / 11-15)
Prescribed by the Department of Local Government Finance

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: Lippert Components Manufacturing, Inc.	Name of contact person: Tom Bauters
Address of taxpayer (*number and street, city, state, and ZIP code*): 3501 County Road 6 East, Elkhart, IN 46514	Telephone number: (574) 312-6159

SECTION 2 — LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Name of designating body: City of Mishawaka		Resolution number (s):
Location of property: 400 South Byrkit, Mishawaka, IN 46544	County: St. Joseph	DLGF taxing district number: 023 - Mishawaka - Penn

Description of manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment. (*Use additional sheets if necessary.*)

Racking for distribution facility - $500,000
Equipment - $800,000
Furniture & Fixtures - $325,000

	ESTIMATED START DATE	ESTIMATED COMPLETION DATE
Manufacturing Equipment		
R & D Equipment		
Logist Dist Equipment	08/01/2017	08/01/2019
IT Equipment	08/01/2017	08/01/2019

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

Current number	Salaries	Number retained	Salaries	Number additional	Salaries
247	10,354,808	247	10,354,808	200	7,800,000

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 COST	MANUFACTURING EQUIPMENT ASSESSED VALUE	R & D EQUIPMENT COST	R & D EQUIPMENT ASSESSED VALUE	LOGIST DIST EQUIPMENT COST	LOGIST DIST EQUIPMENT ASSESSED VALUE	IT EQUIPMENT COST	IT EQUIPMENT ASSESSED VALUE
Current values					109,605	43,840		
Plus estimated values of proposed project					1,625,000			
Less values of any property being replaced								
Net estimated values upon completion of project					1,734,605			

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

Estimated solid waste converted (*pounds*) ____________ Estimated hazardous waste converted (*pounds*) ____________

Other benefits:

SECTION 6 — TAXPAYER CERTIFICATION

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

Signature of authorized representative: T. Bauters, CTA	Date signed (*month, day, year*): 6/12/2017
Printed name of authorized representative: Tom Bauters	Title: Assistant Treasurer & Tax Director

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 1 calendar years * *(see below)*. The date this designation expires is July 5, 2018. *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; ☒ Yes ☐ No
2. Installation of new research and development equipment; ☒ Yes ☐ No
3. Installation of new logistical distribution equipment. ☒ Yes ☐ No
4. Installation of new information technology equipment; ☒ Yes ☐ No

☐ Enhanced Abatement per IC 6-1.1-12.1-18 *Check box if an enhanced abatement was approved for one or more of these types.*

C. The amount of deduction applicable to new manufacturing equipment is limited to $ 1,800,000 cost with an assessed value of $________. *(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 $ 1,800,000 cost with an assessed value of $________. *(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 $ 1,800,000 cost with an assessed value of $________. *(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 $ 1,800,000 cost with an assessed value of $________. *(One or both lines may be filled out to establish a limit, if desired.)*

G. Other limitations or conditions *(specify)* The total abatement not to exceed $1,800,000

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:

☐ Year 1	☐ Year 2	☐ Year 3	☐ Year 4	☐ Year 5	☐ Enhanced Abatement per IC 6-1.1-12.1-18 Number of years approved: ____ *(Enter one to twenty (1-20) years; may not exceed twenty (20) years.)*
☐ Year 6	☐ Year 7	☐ Year 8	☐ Year 9	☒ 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)* Ross Deal	Telephone number (574)258-1616	Date signed *(month, day, year)* 7-05-2017
Printed name of authorized member of designating body Ross Deal, President	Name of designating body Mishawaka Common Council	
Attested by: *(signature and title of attester)* Deborah S. Block	Printed name of attester Deborah S. Block, City Clerk	

* 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. 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.

Jamil Packaging Corporation

Form CF-1/PP Section 3 Employees and Salaries

The COVID-19 global health emergency disrupted business operations during 2020 that continued into 2021. While Jamil's production and business has recovered from the initial slowdown with the pandemic, the Company has struggled to find and hire employees with the national labor shortage during 2021. Wages for existing employees have been increased to retain talent and starting pay for new employees was increased in an attempt to attract new hires.

COMPLIANCE WITH STATEMENT OF BENEFITS
PERSONAL PROPERTY

State Form 51765 (R6 / 12-21)
Prescribed by the Department of Local Government Finance

PRIVACY NOTICE
This form contains confidential information pursuant to IC 6-1.1-35-9 and IC 6-1.1-12.1-5.6.

FORM CF-1 / PP

JANUARY 1, 2022

INSTRUCTIONS:
1. *Property owners whose Statement of Benefits was approved must file this form with the local Designating Body to show the extent to which there has been compliance with the Statement of Benefits. (IC 6-1.1-12.1-5.6)*
2. *This form must be filed with the Form 103-ERA Schedule of Deduction from Assessed Value between January 1, and May 16, 2022, unless a filing extension under IC 6-1.1-3.7 has been granted. A person who obtains a filing extension must file between January 1, and the extended due date of each year.*
3. *With the approval of the designating body, compliance information for multiple projects may be consolidated on one (1) compliance (CF-1).*

SECTION 1 — TAXPAYER INFORMATION

Name of taxpayer Jamil Packaging Corporation	County St. Joseph
Address of taxpayer *(street and number, city, state and ZIP code)* 1420 Industrial Drive Mishawaka IN 46544	DLGF taxing district number 71-022
Name of contact person David J. Herschberger	Telephone number 574-256-2600

SECTION 2 — LOCATION AND DESCRIPTION OF PROPERTY

Name of designating body City of Mishawaka Common Council	Resolution number R2019-03	Estimated start date *(month, day, year)* 05/01/2019
Location of property 1420 Industrial Drive Mishawaka IN 46544		Actual start date *(month, day, year)* 06/10/2019
Description of new manufacturing equipment, or new research and development equipment, or new information technology equipment, or new logistical distribution equipment to be acquired. Gluer and related Strapper		Estimated completion date *(month, day, year)* 06/01/2019
		Actual completion date *(month, day, year)* 07/10/2019

SECTION 3 — EMPLOYEES AND SALARIES

EMPLOYEES AND SALARIES	AS ESTIMATED ON SB-1	ACTUAL	
Current number of employees	139	112	
Salaries	4,093,554	6,246,929	
Number of employees retained	139	112	***
Salaries	4,093,554	4,093,554	***
Number of additional employees	12		***
Salaries	336,336		***

SECTION 4 — COST AND VALUES

	MANUFACTURING EQUIPMENT		R & D EQUIPMENT		LOGIST DIST EQUIPMENT		IT EQUIPMENT	
AS ESTIMATED ON SB-1	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE
Values before project	9,719,793							
Plus: Values of proposed project	1,546,591							
Less: Values of any property being replaced								
Net values upon completion of project	11,266,384							
ACTUAL	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE
Values before project	10,973,925	2,335,403						
Plus: Values of proposed project	1,088,960	483,383						
Less: Values of any property being replaced								
Net values upon completion of project	12,062,885	3,618,066						

NOTE: The COST of the property is confidential pursuant to IC 6-1.1-12.1-5.6 (c).

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

WASTE CONVERTED AND OTHER BENEFITS	AS ESTIMATED ON SB-1	ACTUAL
Amount of solid waste converted		
Amount of hazardous waste converted		
Other benefits:		

SECTION 6 — TAXPAYER CERTIFICATION

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

Signature of authorized representative [signature]	Title President	Date signed *(month, day, year)* 3-22-22

Prepared by: Kruggel, Lawton & Company, LLC • 311 W. Franklin Street, Elkhart, IN 46516 • 574-264-2247

* see attached

OPTIONAL: FOR USE BY A DESIGNATING BODY WHO ELECTS TO REVIEW THE COMPLIANCE WITH STATEMENT OF BENEFITS (FORM CF-1)

INSTRUCTIONS: (IC 6-1.1-12-5.9)

1. *Within forty-five (45) days after receipt of this form, the designating body may determine whether or not the property owner has substantially complied with the Statement of Benefits.*
2. *If the property owner is found NOT to be in substantial compliance, the designating body shall send the property owner written notice. The notice must include the reasons for the determination and the date, time and place of a hearing to be conducted by the designating body. If a notice is mailed to a property owner, a copy of the written notice will be sent to the county assessor and the county auditor.*
3. *Based on the information presented at the hearing, the designating body shall determine whether or not the property owner has made reasonable effort to substantially comply with the Statement of Benefits and whether any failure to substantially compy was caused by factors beyond the control of the property owner.*
4. *If the designating body determines that the property owner has NOT made reasonable effort to comply, then the designating body shall adopt a resolution terminating the deduction. The designating body shall immediately mail a certified copy of the resolution to, (1) the property owner; (2) the county auditor; and (3) the county assessor.*

We have reviewed the CF-1 and find that:

☐ the property owner **IS** in substantial compliance

☐ the property owner **IS NOT** in substantial compliance

☐ other *(specify)* ______

Reasons for the determination *(attach additional sheets if necessary)*

Signature of authorized member	Date signed *(month, day, year)*

Attested by:	Designating body

If the property owner is found not to be in substantial compliance, the property owner shall receive the opportunity for a hearing. The following date and time has been set aside for the purpose of considering compliance.

Time of hearing ☐AM ☐PM	Date of hearing *(month, day, year)*	Location of hearing

HEARING RESULTS (to be completed after the hearing)

☐ Approved ☐ Denied *(see insruction 5 above)*

Reasons for determination *(attach additional sheets if necessary)*

Signature of authorized member	Date signed *(month, day, year)*

Attested by:	Designating body

APPEAL RIGHTS [IC 6-1.1-12.1-5.9(e)]

A property owner whose deduction is denied by the designating body may appeal the designating body's decision by filing a complaint in the office of the Circuit or Superior Court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner.

SCHEDULE OF DEDUCTION FROM ASSESSED VALUATION PERSONAL PROPERTY IN ECONOMIC REVITALIZATION AREA

State Form 52503 (R19 / 12-21)
Prescribed by the Department of Local Government Finance

JANUARY 1, 2022
FORM 103 - ERA

PRIVACY NOTICE
This form contains information confidential pursuant to IC 6-1.1-35-9.

INSTRUCTIONS:
1. In order to receive a deduction, this schedule must be submitted with a timely filed Form 103-Long.
2. A separate schedule must be completed and attached to Form 103-Long for each approved Form SB-1 / PP for that abatement.
3. Attach a copy of the applicable approved Form CF-1 to this schedule. First-time filings must also include the SB-1 and the Resolution from the designating body.
4. For any acquisitions included herein since the last assessment date, attach a list of the newly included equipment on Form 103-EL.

SECTION 1 — TAXPAYER INFORMATION

Name of taxpayer: Jamil Packaging Corporation		Name of contact person: David J. Herschberger	
Full address (number and street, city, state, and ZIP code): 1420 Industrial Drive Mishawaka IN 46544		E-mail address of contact person:	Telephone number: 574-256-2600
County: St. Joseph	Township: Penn	Taxing district: 71-022	Fax number: 574-256-2605

SECTION 2 — ECONOMIC REVITALIZATION AREA INFORMATION

Name of body designating the Economic Revitalization Area: City of Mishawaka Common Council	Resolution number: R2019-03	Length of abatement (years): 3
Date designation approved *(month, day, year)*: 02/18/2019	Date designation will terminate *(month, day, year)*: 02/18/2021	Does resolution limit dollar amount of deduction? [X] YES - and limit is based on equipment [X] Cost and/or [ ] Assessed Value [ ] NO

SECTION 3 — ABATED EQUIPMENT POOLING SCHEDULE

The total cost of depreciable assets is to be reported on Form 103-Long. This schedule includes only the values attributable to the new manufacturing, research and development, logistical distribution, and/or information technology equipment under abatement per the resolution and IC 6-1.1-12.1.

The Minimum Value Ratio applies if Line 53 is greater than Line 52D on page 2 of the Form 103-Long [IC 6-1.1-12.1-4.5(g)]	Box 1 - Enter amount shown on Line 53 of Form 103-Long	Box 2 - Enter amount shown on Line 52D of Form 103-Long	Box 3 - Divide Box 1 by Box 2 (carry ratio 5 decimal places)
	3,618,866	3,424,069	1.05689

POOL NUMBER 1 (1 TO 4 YEAR LIFE)

		103 Schedule A Column C Adjusted Cost	TTV %	True Tax Value	Minimum Value Ratio (if applicable) (5 decimal places)	Year	Year*	Percent	Deduction Claimed
13	1-2-21 to 1-1-22	$	65%	$	1.05689	1		%	$
14	1-2-20 to 1-1-21		50%		1.05689	2			
15	1-2-19 to 1-1-20		35%		1.05689	3			
16A	1-2-18 to 1-1-19		20%		1.05689	4			
16B	1-2-17 to 1-1-18		20%		1.05689	5			
16C	1-2-16 to 1-1-17		20%		1.05689	6			
16D	3-2-15 to 1-1-16		20%		1.05689	7			
16E	3-2-14 to 3-1-15		20%		1.05689	8			
16F	3-2-13 to 3-1-14		20%		1.05689	9			
16G	3-2-12 to 3-1-13		20%		1.05689	10			
17	TOTAL POOL NUMBER 1	$	--	$	--	--	--	--	$

POOL NUMBER 2 (5 TO 8 YEAR LIFE)

		103 Schedule A Column C Adjusted Cost	TTV %	True Tax Value	Minimum Value Ratio (if applicable) (5 decimal places)	Year	Year*	Percent	Deduction Claimed
18	1-2-21 to 1-1-22	$	40%	$	1.05689	1		100 %	$
19	1-2-20 to 1-1-21		56%		1.05689	2		66	
20	1-2-19 to 1-1-20	1,088,960	42%	457,363	1.05689	3		33	159,516
21	1-2-18 to 1-1-19		32%		1.05689	4			
22	1-2-17 to 1-1-18		24%		1.05689	5			
23	1-2-16 to 1-1-17		18%		1.05689	6			
24A	3-2-15 to 1-1-16		15%		1.05689	7			
24B	3-2-14 to 3-1-15		15%		1.05689	8			
24C	3-2-13 to 3-1-14		15%		1.05689	9			
24D	3-2-12 to 3-1-13		15%		1.05689	10			
25	TOTAL POOL NUMBER 2	$ 1,088,960	--	$ 457,363	--	--	--	--	$ 159,516

SUB-TOTAL - POOLS 1 and 2 *(Total lines 17 and 25. Enter to the right and on Page 2)*	$ 159,516

ClientLoc 03754 JRRALN

SECTION 3 (continued)	ABATED EQUIPMENT POOLING SCHEDULE POOL NUMBER 3 (9 TO 12 YEAR LIFE)								
		103 Schedule A Column C Adjusted Cost	TTV %	True Tax Value	Minimum Value Ratio (if applicable) *(5 decimal places)*	Year	Year*	Percent	Deduction Claimed
26	1-2-21 to 1-1-22	$	40%	$	1.05689	1		%	$
27	1-2-20 to 1-1-21		60%		1.05689	2			
28	1-2-19 to 1-1-20		55%		1.05689	3			
29	1-2-18 to 1-1-19		45%		1.05689	4			
30	1-2-17 to 1-1-18		37%		1.05689	5			
31	1-2-16 to 1-1-17		30%		1.05689	6			
32	3-2-15 to 1-1-16		25%		1.05689	7			
33	3-2-14 to 3-1-15		20%		1.05689	8			
34	3-2-13 to 3-1-14		16%		1.05689	9			
35	3-2-12 to 3-1-13		12%		1.05689	10			
37	TOTAL POOL NUMBER 3	$	--	$	--	--	--	--	$

POOL NUMBER 4 (13 YEAR AND LONGER LIVES)									
		103 Schedule A Column C Adjusted Cost	TTV %	True Tax Value	Minimum Value Ratio (if applicable) *(5 decimal places)*	Year	Year*	Percent	Deduction Claimed
38	1-2-21 to 1-1-22	$	40%	$	1.05689	1		%	$
39	1-2-20 to 1-1-21		60%		1.05689	2			
40	1-2-19 to 1-1-20		63%		1.05689	3			
41	1-2-18 to 1-1-19		54%		1.05689	4			
42	1-2-17 to 1-1-18		46%		1.05689	5			
43	1-2-16 to 1-1-17		40%		1.05689	6			
44	3-2-15 to 1-1-16		34%		1.05689	7			
45	3-2-14 to 3-1-15		29%		1.05689	8			
46	3-2-13 to 3-1-14		25%		1.05689	9			
47	3-2-12 to 3-1-13		21%		1.05689	10			
51	TOTAL POOL NUMBER 4	$	--	$	--	--	--	--	$

SUB-TOTAL- POOLS 3 and 4	*(Total lines 37 and 51. Enter at right and below)*	$

SPECIAL TOOLING									
Round all figures to the nearest $1. Report only the cost of abated special tools, dies, jigs, etc. (50 IAC 4.2-6-2)			True Tax Value *(Included on Form 103-T)*			Abatement			Deduction Claimed
						Year	Year*	Percent	
S1	1-2-21 to 1-1-22	$	30%		The Minimum Value Ratio Is Not Applicable To Special Tooling	1		%	$
S2	1-2-20 to 1-1-21		3%			2			
S3	1-2-19 to 1-1-20		3%			3			
S4	1-2-18 to 1-1-19		3%			4			
S5	1-2-17 to 1-1-18		3%			5			
S6	1-2-16 to 1-1-17		3%			6			
S7	3-2-15 to 1-1-16		3%			7			
S8	3-2-14 to 3-1-15		3%			8			
S9	3-2-13 to 3-1-14		3%			9			
S10	3-2-12 to 3-1-13		3%			10			
S11	TOTAL SPECIAL TOOLS	$	--		--	--	--	--	$

SUB-TOTAL POOLS 1 and 2 (from Page 1)		$ 159,516
SUB-TOTAL POOLS 3 and 4 (from above)		
SUB-TOTAL SPECIAL TOOLING (from above - line S11)		
TOTAL ALL POOLS AND SPECIAL TOOLING		$ 159,516
LIMIT ON AMOUNT OF ABATEMENT STATED IN RESOLUTION	Cost $ 1,546,591	AV $ 1,546,591
AMOUNT OF DEDUCTION CLAIMED - Lesser of resolution limit on abatement or total all pools. (Carry deduction forward to the Summary Section on page 1 of the Form 103-Long.)		$ 159,516

Obsolescence claimed on Form 106? ☐ Yes ☒ No

NOTE: If obsolescence is claimed on depreciable assets, the applicable adjustment must be taken on the Abatement Deduction being claimed. Show calculations on the Form 106. Line numbers on this form match the line numbers on the Form 103-Long. Lines were added to Pools 1 & 2 and deleted from Pools 3 & 4 to reflect the ten (10) year abatement limitation.

* This column may be used when the abatement year does not correlate with the acquisition year within the pool. An example might be when used equipment is moved into Indiana from out of state and it was granted an abatement.

STATEMENT OF BENEFITS
PERSONAL PROPERTY
State Form 51764 (R4 / 11-15)
Prescribed by the Department of Local Government Finance

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: Jamil Packaging Corporation	Name of contact person: David J. Herschberger
Address of taxpayer *(number and street, city, state, and ZIP code)*: 1420 Industrial Dr., Mishawaka, IN 46544	Telephone number: (574) 256-2600

SECTION 2 — LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Name of designating body: City of Mishawaka Common Council		Resolution number (s):
Location of property: 1420 Industrial Dr., Mishawaka, IN 46544	County: St. Joseph	DLGF taxing district number: 71022

Description of manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment. *(Use additional sheets if necessary.)*

	ESTIMATED START DATE	ESTIMATED COMPLETION DATE
Manufacturing Equipment	06/01/2019	06/01/2019
R & D Equipment		
Logist Dist Equipment		
IT Equipment		

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

Current number	Salaries	Number retained	Salaries	Number additional	Salaries
139	4893564	139	4893564	12	336,336

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 COST	MANUFACTURING EQUIPMENT ASSESSED VALUE	R & D EQUIPMENT COST	R & D EQUIPMENT ASSESSED VALUE	LOGIST DIST EQUIPMENT COST	LOGIST DIST EQUIPMENT ASSESSED VALUE	IT EQUIPMENT COST	IT EQUIPMENT ASSESSED VALUE
Current values	9,719,793							
Plus estimated values of proposed project	1,546,591							
Less values of any property being replaced	0							
Net estimated values upon completion of project	11,266,384							

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

Estimated solid waste converted *(pounds)* ______ Estimated hazardous waste converted *(pounds)* ______

Other benefits:

SECTION 6 — TAXPAYER CERTIFICATION

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

Signature of authorized representative: David A. Diroll	Date signed *(month, day, year)*: 1/24/2019
Printed name of authorized representative: David A. Diroll	Title: President

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 2 calendar years * *(see below)*. The date this designation expires is 2-18-2021. *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; ☒ Yes ☐ No
2. Installation of new research and development equipment; ☒ Yes ☐ No
3. Installation of new logistical distribution equipment. ☒ Yes ☐ No
4. Installation of new information technology equipment; ☒ Yes ☐ No

☐ Enhanced Abatement per IC 6-1.1-12.1-18 *Check box if an enhanced abatement was approved for one or more of these types.*

C. The amount of deduction applicable to new manufacturing equipment is limited to $ 1,546,591 cost with an assessed value of $ ______. *(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 $ 1,546,591 cost with an assessed value of $ ______. *(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 $ 1,546,591 cost with an assessed value of $ ______. *(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 $ 1,546,591 cost with an assessed value of $ ______. *(One or both lines may be filled out to establish a limit, if desired.)*

G. Other limitations or conditions *(specify)* $1,546,591 is the total project cost

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:

☒ Year 1 ☒ Year 2 ☒ Year 3 ☐ Year 4 ☐ Year 5
☐ Year 6 ☐ Year 7 ☐ Year 8 ☐ Year 9 ☐ Year 10

☐ Enhanced Abatement per IC 6-1.1-12.1-18 Number of years approved: ______ *(Enter one to twenty (1-20) years; may not exceed twenty (20) years.)*

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. see council resolution R2019-05

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	Date signed *(month, day, year)*
Dale "Woody" Emmons	(574)258-1616	2-18-2019
Printed name of authorized member of designating body	Name of designating body	
Dale "Woody" Emmons	Mishawaka Common Council	
Attested by: *(signature and title of attester)*	Printed name of attester	
Deborah S. Block	Deborah S. Block, City Clerk	

* 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. 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.

DEBORAH A. BLOCK, MMC

JAN 31 2019

CITY CLERK
MISHAWAKA, IN

RESOLUTION NO. 2019-03

A RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF MISHAWAKA, INDIANA DECLARING CERTAIN AREAS WITHIN THE CITY OF MISHAWAKA, INDIANA, KNOWN AS:

1420 INDUSTRIAL DRIVE, MISHAWAKA, IN 46544

TO BE AN ECONOMIC REVITALIZATION AREA
AND ECONOMIC DEVELOPMENT TARGET AREA
FOR PURPOSES OF PERSONAL PROPERTY TAX ABATEMENT FOR

JAMIL PACKAGING CORPORATION

WHEREAS, a petition for personal property tax abatement has been filed with the City Clerk of the City of Mishawaka, Indiana for consideration by the Common Council of the City of Mishawaka, Indiana requesting 1420 Industrial Drive, Mishawaka, Indiana 46544 to be an Economic Revitalization Area and Economic Development Target Area under the provisions of Indiana Code § 6-1.1-12.1-1 et seq. (the "Act"):

A lot or parcels of land described as follows:

> TAX KEY #027-1027-043620 AND 027-1001-026008, AS LEGALLY DESCRIBED IN ATTACHMENT "A" TO THIS RESOLUTION AND HEREBY INCORPORATED HEREIN.

All of the above described property being located within the municipal corporation limits of the City of Mishawaka, Indiana, and

WHEREAS, the City, through its Redevelopment Commission has conducted an investigation and prepared a report with information sufficient for the Common Council to determine that the area qualifies as an Economic Revitalization Area and Economic Development Target Area under Indiana Code § 6-1.1-12.1-1 et seq., and has further prepared maps and plats showing the boundaries and such other information regarding the area in question as required by law; and

WHEREAS, the Redevelopment Commission has reviewed said report and recommended to the Common Council that the area qualifies as an Economic Revitalization Area and Economic Development Target Area.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Mishawaka, Indiana, as follows:

1. The Common Council hereby determines and finds that the Petition for Personal Property Tax Abatement and the Statement of Benefits form completed by the Petitioner meet the requirements under the Act for tax abatement;

2. That the description of the proposed redevelopment or rehabilitation meets the applicable standards for such development;

3. That the estimate of the value of the redevelopment or rehabilitation is reasonable for projects of this nature;

4. That the estimate of the number of individuals who will be employed or whose employment will be retained by the Petitioner can reasonably be expected to result from the proposed described redevelopment or rehabilitation;

5. That the estimate of the annual salaries of those individuals who will be employed or whose employment will be retained by the Petitioner can be reasonably expected to result from the proposed redevelopment or rehabilitation;

6. That the other benefits are sufficient to justify the requested deduction, all of which satisfy the requirements of the Act;

7. The Common Council hereby accepts the report and recommendation of the Redevelopment Commission that the area herein described be designated as an Economic Revitalization Area and Economic Development Target Area, and hereby adopts a Resolution designating this area as an Economic Revitalization Area and Economic Development Target Area for purposes of personal property tax abatement;

8. The designation as an Economic Revitalization Area and Economic Development Target Area shall be limited to three (3) calendar years from the date of the adoption of this Resolution by the Common Council;

9. The Common Council directs the City Clerk to cause notice of the adoption of this Declaratory Resolution for the Personal Property Tax Abatement to be published pursuant to <u>Indiana Code</u> § 5-3-1 and <u>Indiana Code</u> § 6-1.1-12.1-2.5, said publication providing notice of the public hearing before the Common Council on the proposed confirming of said declaration; AND

10. This Resolution shall be in full force and effect from and after its adoption by the Common Council and approval by the Mayor.

ADOPTED by the Common Council of the City of Mishawaka, St. Joseph County, Indiana, this 4th day of February, 2019.

Dale "Woody" Emmons

Dale 'Woody' Emmons, Presiding Officer

ATTEST:

Deborah S. Block

Deborah S. Block, IAMC, MMC, City Clerk

PRESENTED by me to the Mayor of the City of Mishawaka, Indiana, on this 5th day of February, 2019.

Deborah S. Block

Deborah S. Block, IAMC, MMC, City Clerk

APPROVED AND SIGNED by me this 5 day of February, 2019, at 11:49 o'clock A.M.

David A. Wood, Mayor

Exhibit A
Legal Description

A part of the West Half (1/2) of the Northeast Quarter (1/4) of Section Twenty-two (22), Township Thirty seven (37) North, Range Three (3) East, Penn Township, City of Mishawaka, St. Joseph County, Indiana more particularly described as follows:

Beginning at a set pk nail at the East Right-of-Way line of Penn Industrial Drive and the Northwest corner of Parcel III. As Parcel III is recorded in the records of the St. Joseph County, Indiana Recorder's Office as Document Number 9341109, which is South 00°01'18" West (South 00°01'35" East Record) a distance of 834.44 feet and North 90°00'00" East (North 89°57'07" East Record) a distance of 670.45 feet from a found 1" rod at the northwest corner of the Northeast Quarter of said Section Twenty Two (22); thence South 89°51'49" East (South 89°53'09" East Record) Along the north line of said Parcel III a distance of 786.46 feet to a set five eighths (5/8) inch rebar with cap at the Northeast corner of Parcel V as Parcel V is recorded in the records of the St. Joseph County, Indiana Recorder's Office as Document Number 9341109; thence South 00°01'01" West (South 00°00'09" East Record) Along the East line of said Parcel V a distance of 487.26 feet (487.37 feet Record) to a set five-eighths (5/8) rebar with cap at the Southeast corner of Parcel V and South Line of the North Half (1/2) of the Northeast Quarter (1/4) of said section Twenty-Two (22) thence North 89°52'39" West (North 89°55'32" West Record) along the South line of said Parcel V and the South line of the North Half (1/2 of the Northeast Quarter (1/4) of said Section Twenty-Two (22) a distance of 1126.50 Feet to a set five-eighths (5/8) inch rebar with cap at the Southwest Corner of Parcel II as Parcel II is recorded in the records of the St. Joseph County, Indiana Recorder's Office as Document Number 9341109; thence North 00°01'18" East (North 00°01'35" West Record) along the West line of said Parcel II a distance of 331.10 feet to a set five-eighths (5/8) inch rebar with cap at the Northwest corner of said Parcel II; thence North 90°00'00" East (North 89°57'07" East Record) along the North line of said Parcel II a distance of 300.00 feet to a set pk nail at the West right-of-way line of Penn Industrial Drive; thence South 00°01'18" West (South 00°01'35" East Record) along said Right-of-way line and the East line of said Parcel II a distance of 3.60 Feet to a set pk nail at a point on a curve having a radius of 71.00 Feet; thence bearing left along said curve and right-of-way line an arc distance of 77.91 feet (chord bearing and distance = South 31°27'28" West 74.06 Feet) to a set five-eighths (5/8) inch rebar with cap at a point on a curve having a radius of 54.00 feet; thence bearing right along said curve and right-of-way line an arc distance of 144.00 feet (chord bearing and distance= South 13°32'36" East, 104.99 Feet) to a set five-eighths inch rebar with cap at a point on a curve having a radius of 14.00 feet; Thence bearing left along said curve and right-of-way line an arc distance of 21.99 feet (chord bearing and distance= South 04°58'45" East 19.80 Feet) to a set pk nail; thence South 89°52'39" East a distance of 40.00 feet to a set five-eighths inch rebar with cap at the East Right-of-way line of Penn Industrial Drive; thence North 00°01'18" East (North 00°01'35" West Record) a distance of 338.65 feet to the point of beginning, containing 11.07 acres, more or less, subject to public highways and any easements of record, if any.

FEB 14 2019

CITY CLERK
MISHAWAKA, IN

RESOLUTION NO. 2019-05

A RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF MISHAWAKA, INDIANA, MAKING A FINAL DETERMINATION AND CONFIRMING THE DESIGNATION OF AREAS WITHIN THE CITY OF MISHAWAKA, INDIANA, KNOWN AS

1420 INDUSTRIAL DRIVE, MISHAWAKA, IN 46544

AS AN ECONOMIC REVITALIZATION AREA AND ECONOMIC DEVELOPMENT TARGET AREA FOR PURPOSES OF PERSONAL PROPERTY TAX ABATEMENT FOR

JAMIL PACKAGING CORPORATION

WHEREAS, the Common Council of the City of Mishawaka, Indiana, adopted a Declaratory Resolution which designated the area known as 1420 Industrial Drive, Mishawaka, Indiana 46544, to be an Economic Revitalization Area and Economic Development Target Area under the provisions of Indiana Code § 6-1.1-12.1-1 et seq. (the "Act"):

A lot or parcels of land described as follows:

TAX KEY #027-1027-043620 AND 027-1001-026008, AS LEGALLY DESCRIBED IN ATTACHMENT "A" TO THIS RESOLUTION AND HEREBY INCORPORATED HEREIN. (on file in the Clerk's Office)

All of the above described property being located within the municipal corporation limits of the City of Mishawaka, Indiana, and

WHEREAS, notice of the adoption of a Declaratory Resolution and the public hearing before the Council has been published pursuant to Indiana Code § 6-1.1-12.1-2.5; and

WHEREAS, the Council held a public hearing for the purposes of hearing all remonstrances and objections from interested persons; and

WHEREAS, the Council has determined that the qualifications for an economic revitalization area and economic development target area have been met.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Mishawaka, Indiana, as follows:

1. The Common Council hereby confirms its Declaratory Resolution designating the area described herein as an Economic Revitalization Area and Economic Development Target Area for the purposes of tax abatement. Such designations are for personal property tax abatement only and is limited to two (2) calendar

years.

2. The Common Council hereby determines that the property owner is qualified for and is granted a personal property tax deduction; provided the same shall be limited to a period of three (3) years for personal property only in the following applicable deduction percentages:

Year 1:	100.00%
Year 2	66.67%
Year 3	33.33%

3. That the petition for tax abatement, and the Statement of Benefits submitted by Jamil Packaging Corporation comply with Indiana Code § 6-1.1-12.1-1 et seq. and are hereby approved and the President of the Mishawaka Common Council is hereby authorized to execute said "Statement" on behalf of the Common Council; and

4. That this determination is final except that an appeal may be taken and heard as provided under Indiana Code § 6-1.1-12.1-2-5 and subjections (d) and (e) of the Act.

The Common Council of the City of Mishawaka, Indiana hereby confirms its Declaratory Resolution designating the area described herein as an Economic Revitalization Area and Economic Development Target Area for the purposes of tax abatement.

ADOPTED by the Common Council of the City of Mishawaka, Indiana, St. Joseph County, Indiana, this 18th day of February, 2019.

Dale "Woody" Emmons

Dale "Woody" Emmons, Presiding Officer

ATTEST:

Deborah S. Block

Deborah S. Block, IAMC, MMC, City Clerk

PRESENTED by me to the Mayor of the City of Mishawaka, Indiana, on this 18th day of February, 2019.

Deborah S. Block

Deborah S. Block, IAMC, MMC, City Clerk

APPROVED AND SIGNED by me this 18 day of February, 2019, at 8:09 o'clock P M.

David A. Wood, Mayor

Derek Spier

From:	Terry Peterson <tpeterson@wellnesspet.com>
Sent:	Monday, April 4, 2022 1:58 PM
To:	Derek Spier
Cc:	Kathryn Rodela
Subject:	RE: Tax Abatement Compliance Forms 21 pay 22
Attachments:	Personal PRoperty.pdf; CFf RE R2021-08 Amended v1.pdf

>>> FROM EXTERNAL SENDER <<<

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Hello Derek

Please find attached the updated Compliance Statements for the tax abatements. There was an issue with our tax preparer, but it has been corrected now. Regarding the questions that you have about the project, we have spent $719,622 on the building. After the preliminary engineering and design work was completed a decision was made to put the building on hold. Even though the building is on hold, we are proceeding with the purchase and installation of the new odor control units. The units are scheduled to be delivered in the July/August timeframe and installation should be complete by Q1 2023. We have spent $410,263 on the odor control project to date.

Our current employment level of 120 has decreased from the 125 employees when the abatement was filed due to lack of available workforce. We currently have 21 open positions that the company is actively recruiting. We have an open hiring event on Wednesday, April 13th where we hope to fill some of the open positions. This would put our full employment at 141 versus the 130 that was in the abatement application. The company also gave all hourly workers a $2/hour increase in June, 2021 so even though we have less employees currently our actual payroll is higher than estimated on the abatement application.

Please let me know if you have any questions or need any additional information.

Thank you

Terry

Terry Peterson
Plant Controller | Mishawaka
(w) 574-259-5963 (c) 574-303-9034 | tpeterson@wellnesspet.com

WELLNESS PET COMPANY

1011 W. 11th Street Mishawaka, IN 46544
www.wellnesspet.com | LinkedIn

From: Derek Spier <dspier@mishawaka.in.gov>
Sent: Friday, April 1, 2022 10:48 AM
To: Terry Peterson <tpeterson@wellnesspet.com>
Cc: Kathryn Rodela <krodela@wellnesspet.com>
Subject: RE: Tax Abatement Compliance Forms 21 pay 22

Hello again,

Also, it was noticed that when the most recent abatements were filed last year, the SB-1 indicated that you had 125 employees with 5 additional employees to be added. The CF-1 shows that your current employment level is 120. Please explain the decrease. Lack of available work force? Also, how many positions are currently available (unfilled).

Thanks again, and sorry on the multiple emails.

Best,

Derek

From: Derek Spier
Sent: Friday, April 1, 2022 10:39 AM
To: Terry Peterson <tpeterson@wellnesspet.com>
Cc: Kathryn Rodela <krodela@wellnesspet.com>
Subject: RE: Tax Abatement Compliance Forms 21 pay 22

Good morning-

Please provide the below requested information by the end of Monday as the compliance report is being finalized next week.

Thanks,

Derek

From: Derek Spier
Sent: Friday, March 25, 2022 4:56 PM
To: Terry Peterson <tpeterson@wellnesspet.com>
Cc: Kathryn Rodela <krodela@wellnesspet.com>
Subject: RE: Tax Abatement Compliance Forms 21 pay 22

Good afternoon Terry-

In addition to the status of the real and personal property improvements, I noticed that the actual cost information was not included in either of the CF-1s. Do you have what has been currently spent on the project to date?

Thanks,

Derek

From: Derek Spier
Sent: Wednesday, March 23, 2022 3:40 PM
To: Terry Peterson <tpeterson@wellnesspet.com>
Cc: Kathryn Rodela <krodela@wellnesspet.com>
Subject: RE: Tax Abatement Compliance Forms 21 pay 22

Good afternoon-

The SB-1's for both the real and personal property abatement shows completion by September 2022.

Is the building complete and all equipment installed yet? If not, what percentage is completed, and when will the new production line be operational, if not currently operational?

I'd like to include this information in the compliance report that is submitted to the Council.

Thanks,

Derek

From: Terry Peterson <tpeterson@wellnesspet.com>
Sent: Wednesday, March 23, 2022 11:21 AM
To: Derek Spier <dspier@mishawaka.in.gov>
Cc: Kathryn Rodela <krodela@wellnesspet.com>
Subject: RE: Tax Abatement Compliance Forms 21 pay 22

>>> FROM EXTERNAL SENDER <<<

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Hello Derek

Attached is the signed CF-1 for the real property abatement. Please let me know if you need anything else.

Regards

Terry

Terry Peterson
Plant Controller | Mishawaka
(w) 574-259-5963 (c) 574-303-9034 | tpeterson@wellnesspet.com

WELLNESS PET COMPANY

1011 W. 11th Street Mishawaka, IN 46544
www.wellnesspet.com | LinkedIn

COMPLIANCE WITH STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS

State Form 51766 (R6 / 12-21)
Prescribed by the Department of Local Government Finance

2022 PAY 2023
FORM CF-1 / Real Property

PRIVACY NOTICE

The cost and any specific individual's salary information is confidential; the balance of the filing is public record per IC 6-1.1-12.1-5.3 (k) and (l).

INSTRUCTIONS:

1. *This form does not apply to property located in a residentially distressed area or any deduction for which the Statement of Benefits was approved before July 1, 1991.*
2. *Property owners must file this form with the county auditor and the designating body for their review regarding the compliance of the project with the Statement of Benefits (Form SB-1/Real Property).*
3. *This form must accompany the initial deduction application (Form 322/RE) that is filed with the county auditor.*
4. *This form must also be updated each year in which the deduction is applicable. It is filed with the county auditor and the designating body before May 16, 2022, or by the due date of the real property owner's personal property return that is filed in the township where the property is located. (IC 6-1.1-12.1-5.3(j))*
5. *With the approval of the designating body, compliance information for multiple projects may be consolidated on one (1) compliance form (Form CF-1/Real Property).*

SECTION 1 — TAXPAYER INFORMATION

Name of taxpayer WELLNESS PET	County ST. JOSEPH
Address of taxpayer *(number and street, city, state and ZIP code)* 1011 WEST 11TH ST MISHAWAKA IN 46544	DLGF taxing district number 71-023
Name of contact person TERRY PETERSON	Telephone number 574-259-7834

SECTION 2 — LOCATION AND DESCRIPTION OF PROPERTY

Name of designating body MISHAWAKA COMMON COUNCIL	Resolution number R2021-08	Estimated start date *(month, day, year)* 04/01/2021
Location of property 1121 WEST 11TH ST MISHAWAKA IN 46544		Actual start date *(month, day, year)*
Description of real property improvements: SEE ATTACHED		Estimated completion date *(month, day, year)* 09/30/2022
		Actual completion date *(month, day, year)*

SECTION 3 — EMPLOYEES AND SALARIES

EMPLOYEES AND SALARIES	AS ESTIMATED ON SB-1	ACTUAL
Current number of employees	125	120
Salaries	6,131,000	6,544,946
Number of employees retained	125	120
Salaries	6,131,000	6,131,000
Number of additional employees	5	
Salaries	244,800	413,946

SECTION 4 — COST AND VALUES

COST AND VALUES	REAL ESTATE IMPROVEMENTS	
AS ESTIMATED ON SB-1	COST	ASSESSED VALUE
Values before project	15,998,566	2,181,500
Plus: Values of proposed project	14,705,700	13,235,130
Less: Values of any property being replaced		
Net values upon completion of project	30,704,266	15,416,630
ACTUAL	COST	ASSESSED VALUE
Values before project		
Plus: Values of proposed project	719,622	
Less: Values of any property being replaced		
Net values upon completion of project		

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

WASTE CONVERTED AND OTHER BENEFITS	AS ESTIMATED ON SB-1	ACTUAL
Amount of solid waste converted		
Amount of hazardous waste converted		
Other benefits:		

SECTION 6 — TAXPAYER CERTIFICATION

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

Signature of authorized representative	Title	Date signed *(month, day, year)*
Terry Peterson	Controller	4/04/22

OPTIONAL: FOR USE BY A DESIGNATING BODY WHO ELECTS TO REVIEW THE COMPLIANCE WITH STATEMENT OF BENEFITS (FORM CF-1) THAT WAS APPROVED AFTER JUNE 30, 1991

INSTRUCTIONS: (IC 6-1.1-12.1-5.3 and IC 6-1.1-12.1-5.9)

1. *Not later than forty-five (45) days after receipt of this form, the designating body may determine whether or not the property owner has substantially complied with the Statement of Benefits (Form SB-1/Real Property).*
2. *If the property owner is found NOT to be in substantial compliance, the designating body shall send the property owner written notice. The notice must include the reasons for the determination and the date, time and place of a hearing to be conducted by the designating body. The date of this hearing may not be more than thirty (30) days after the date this notice is mailed. A copy of the notice may be sent to the county auditor and the county assessor.*
3. *Based on the information presented at the hearing, the designating body shall determine whether or not the property owner has made reasonable efforts to substantially comply with the Statement of Benefits (Form SB-1/Real Property) and whether any failure to substantially comply was caused by factors beyond the control of the property owner.*
4. *If the designating body determines that the property owner has NOT made reasonable efforts to comply, then the designating body shall adopt a resolution terminating the property owner's deduction. If the designating body adopts such a resolution, the deduction does not apply to the next installment of property taxes owed by the property owner or to any subsequent installment of property taxes. The designating body shall immediately mail a certified copy of the resolution to: (1) the property owner (2) the county auditor,o and (3) the county assessor.*

We have reviewed the CF-1 and find that:

☐ the property owner IS in substantial compliance

☐ the property owner IS NOT in substantial compliance

☐ other *(specify)* ____________________

Reasons for the determination *(attach additional sheets if necessary)*

Signature of authorized member	Date signed *(month, day, year)*

Attested by:	Designating body

If the property owner is found not to be in substantial compliance, the property owner shall receive the opportunity for a hearing. The following date and time has been set aside for the purpose of considering compliance. (Hearing must be held within thirty (30) days of the date of mailing of this notice.)

Time of hearing ☐AM ☐PM	Date of hearing *(month, day, year)*	Location of hearing

HEARING RESULTS *(to be completed after the hearing)*

☐ Approved ☐ Denied *(see insruction 4 above)*

Reasons for determination *(attach additional sheets if necessary)*

Signature of authorized member	Date signed *(month, day, year)*

Attested by:	Designating body

APPEAL RIGHTS [IC 6-1.1-12.1-5.9(e)]

A property owner whose deduction is denied by the designating body may appeal the designating body's decision by filing a complaint in the office of the Circuit or Superior Court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner.

Wellness Pet
01/01/2022 Real Property Additions
R2021-08

Description	Acquisition Date	Cost
Engineering Dryer Coat Building	4/15/2021	3,000.00
Engineering Dryer Coat Building	5/15/2021	8,100.00
Engineering Dryer Coat Building	7/15/2021	280,379.65
Building, Dryer	7/15/2021	256,088.46
Engineering Dryer Coat Building	8/15/2021	67,064.65
Piping Ground Elevations	8/15/2021	1,000.00
Building, Dryer	9/15/2021	4,045.30
Piping Ground Elevations	9/15/2021	1,400.00
Engineering Dryer Coat Building	10/15/2021	23,718.74
Piping Ground Elevations	10/15/2021	1,400.00
Engineering Dryer Coat Building	11/15/2021	34,914.85
Building, Dryer	11/15/2021	18,370.00
Building, Dryer	12/15/2021	3,250.00
Retention Pond Drainage	12/15/2021	16,890.00
		719,621.65

STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS
State Form 51767 (R7 / 1-21)
Prescribed by the Department of Local Government Finance

20 21 PAY 20 22

FORM SB-1 / Real Property

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.

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: Wellpet

Address of taxpayer (*number and street, city, state, and ZIP code*): 1011 West 11th Street Mishawaka IN 46544

Name of contact person	Telephone number	E-mail address
Terry Peterson	(574) 259-7834	tpeterson@wellpet.com

SECTION 2 — LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Name of designating body		Resolution number
Mishawaka Common Council		R2021-08
Location of property	**County**	**DLGF taxing district number**
1121 West 11th Street Mishawaka IN 46544	St Joseph	71-023

Description of real property improvements, redevelopment, or rehabilitation (*use additional sheets if necessary*): See Attached

Estimated start date (*month, day, year*): 04/01/2021

Estimated completion date (*month, day, year*): 09/30/2022

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

Current Number	Salaries	Number Retained	Salaries	Number Additional	Salaries
126.00	$6,131,000.00	126.00	$6,131,000.00	5.00	$244,800.00

SECTION 4 — ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT

	REAL ESTATE IMPROVEMENTS	
	COST	**ASSESSED VALUE**
Current values	15,998,560.00	2,181,500.00
Plus estimated values of proposed project	14,705,700.00	13,235,130.00
Less values of any property being replaced		
Net estimated values upon completion of project	30,704,260.00	15,416,630.00

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

Estimated solid waste converted (*pounds*) ____________ Estimated hazardous waste converted (*pounds*) ____________

Other benefits

SECTION 6 — TAXPAYER CERTIFICATION

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

Signature of authorized representative	Date signed (*month, day, year*)
Terry Peterson	3/10/2021
Printed name of authorized representative	**Title**
Terry Peterson	Controller

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 ______________. *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 $ ______________.

D. Other limitations or conditions *(specify)* ______________

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)
[signature] President	(574) 258-1616	04/12/21
Printed name of authorized member of designating body	Name of designating body	
Gregg A. Hixenbaugh	Mishawaka Common Council	
Attested by (signature and title of attester)	Printed name of attester	
Deborah S. Block	Deborah S. Block	

* 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.

WellPet
Real Estate Abatement Expense Listing

	2021	2022	Total Project
Dryer Building	$ 5,400,000	$ 4,500,000	$ 9,900,000
Receiving Building Improvement	$ 1,000,000	$ 500,000	$ 1,500,000
New Electrical System	$ 500,000	$ -	$ 500,000
Meat Room Expansion	$ -	$ 715,000	$ 715,000
Warehouse Modifications	$ -	$ 550,000	$ 550,000
Gutter between Coating and WHS3	$ -	$ 475,000	$ 475,000
Bulk Receiving Building Improvement	$ 110,000	$ -	$ 110,000
Positive Air Pressure from Packaging	$ -	$ 600,000	$ 600,000
Floor Improvements	$ 118,125	$ 237,570	$ 355,695
Subtotal Building and Bldg Improvements	$ 7,128,125	$ 7,577,570	$ 14,705,695

COMPLIANCE WITH STATEMENT OF BENEFITS PERSONAL PROPERTY

State Form 51765 (R6 / 12-21)
Prescribed by the Department of Local Government Finance

PRIVACY NOTICE
This form contains confidential information pursuant to IC 6-1.1-35-9 and IC 6-1.1-12.1-5.6.

FORM CF-1 / PP

JANUARY 1, 2022

INSTRUCTIONS:

1. *Property owners whose Statement of Benefits was approved must file this form with the local Designating Body to show the extent to which there has been compliance with the Statement of Benefits. (IC 6-1.1-12.1-5.6)*
2. *This form must be filed with the Form 103-ERA Schedule of Deduction from Assessed Value between January 1, and May 16, 2022, unless a filing extension under IC 6-1.1-3.7 has been granted. A person who obtains a filing extension must file between January 1, and the extended due date of each year.*
3. *With the approval of the designating body, compliance information for multiple projects may be consolidated on one (1) compliance (CF-I).*

SECTION 1 — TAXPAYER INFORMATION

Name of taxpayer: WELLNESS PET	County: ST. JOSEPH
Address of taxpayer *(street and number, city, state and ZIP code)*: 1011 WEST 11TH ST MISHAWAKA IN 46544	DLGF taxing district number: 71-023
Name of contact person: TERRY PETERSON	Telephone number: 574-259-7834

SECTION 2 — LOCATION AND DESCRIPTION OF PROPERTY

Name of designating body: Mishawaka Common Council	Resolution number: R-2021-09	Estimated start date *(month, day, year)*: 04/01/2021
Location of property: 1121 WEST 11TH STREET MISHAWAKA IN 46544		Actual start date *(month, day, year)*: / /
Description of new manufacturing equipment, or new research and development equipment, or new information technology equipment, or new logistical distribution equipment to be acquired.		Estimated completion date *(month, day, year)*: 09/30/2022
		Actual completion date *(month, day, year)*: / /

SECTION 3 — EMPLOYEES AND SALARIES

EMPLOYEES AND SALARIES	AS ESTIMATED ON SB-1	ACTUAL
Current number of employees	125	120
Salaries	6,131,000	6,544,946
Number of employees retained	125	120
Salaries	6,131,000	6,131,000
Number of additional employees	5	
Salaries	244,800	413,946

SECTION 4 — COST AND VALUES

	MANUFACTURING EQUIPMENT		R & D EQUIPMENT		LOGIST DIST EQUIPMENT		IT EQUIPMENT	
AS ESTIMATED ON SB-1	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE
Values before project	24,988,362	7,468,427						
Plus: Values of proposed project	23,085,200	16,159,640						
Less: Values of any property being replaced								
Net values upon completion of project	48,073,562	23,628,067						
ACTUAL	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE
Values before project								
Plus: Values of proposed project								
Less: Values of any property being replaced								
Net values upon completion of project								

NOTE: The COST of the property is confidential pursuant to IC 6-1.1-12.1-5.6 (c).

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

WASTE CONVERTED AND OTHER BENEFITS	AS ESTIMATED ON SB-1	ACTUAL
Amount of solid waste converted		
Amount of hazardous waste converted		
Other benefits:		

SECTION 6 — TAXPAYER CERTIFICATION

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

Signature of authorized representative	Title	Date signed *(month, day, year)*
Terry Peterson	Controller	4/04/22

Prepared by: BADEN TAX MANAGEMENT • 6920 POINTE INVERNESS WAY, SUITE 301, FORT WAYNE, IN 46804 • 260-969-2504

OPTIONAL: FOR USE BY A DESIGNATING BODY WHO ELECTS TO REVIEW THE COMPLIANCE WITH STATEMENT OF BENEFITS (FORM CF-1)

INSTRUCTIONS: (IC 6-1.1-12-5.9)

1. *Within forty-five (45) days after receipt of this form, the designating body may determine whether or not the property owner has substantially complied with the Statement of Benefits.*
2. *If the property owner is found **NOT** to be in substantial compliance, the designating body shall send the property owner written notice. The notice must include the reasons for the determination and the date, time and place of a hearing to be conducted by the designating body. If a notice is mailed to a property owner, a copy of the written notice will be sent to the county assessor and the county auditor.*
3. *Based on the information presented at the hearing, the designating body shall determine whether or not the property owner has made reasonable effort to substantially comply with the Statement of Benefits and whether any failure to substantially compy was caused by factors beyond the control of the property owner.*
4. *If the designating body determines that the property owner has **NOT** made reasonable effort to comply, then the designating body shall adopt a resolution terminating the deduction. The designating body shall immediately mail a certified copy of the resolution to. (1) the property owner; (2) the county auditor; and (3) the county assessor.*

We have reviewed the CF-1 and find that:

☐ the property owner **IS** in substantial compliance

☐ the property owner **IS NOT** in substantial compliance

☐ other *(specify)* ______________________________

Reasons for the determination *(attach additional sheets if necessary)*		
Signature of authorized member		Date signed *(month, day, year)*
Attested by:	Designating body	

If the property owner is found not to be in substantial compliance, the property owner shall receive the opportunity for a hearing. The following date and time has been set aside for the purpose of considering compliance.

Time of hearing ☐AM ☐PM	Date of hearing *(month, day, year)*	Location of hearing

HEARING RESULTS *(to be completed after the hearing)*

☐ Approved ☐ Denied *(see insruction 5 above)*

Reasons for determination *(attach additional sheets if necessary)*		
Signature of authorized member		Date signed *(month, day, year)*
Attested by:	Designating body	

APPEAL RIGHTS [IC 6-1.1-12.1-5.9(e)]

A property owner whose deduction is denied by the designating body may appeal the designating body's decision by filing a complaint in the office of the Circuit or Superior Court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner.

EQUIPMENT LIST FOR NEW ADDITIONS TO ERA DEDUCTION PERSONAL PROPERTY IN ECONOMIC REVITALIZATION AREA

State Form 52515 (R4 / 12-21)
Prescribed by the Department of Local Government Finance

JANUARY 1, 2022

FORM 103-EL

PRIVACY NOTICE
The records in this series are confidential according to IC 6-1.1-35-9.

INSTRUCTIONS:

1. *This schedule must be filed when any new manufacturing, research and development, logistical distribution and/or information technology equipment that is claimed on the schedule of deduction from assessed valuation (Form 103-ERA) has been installed after the prior year assessment date.*
2. *A separate list must be completed for EACH APPROVED abatement (Form SB-1 / PP). The equipment list is attached to the corresponding Form 103-ERA and made part of the Business Personal Property Return (103 Long) filed with Assessor not later than May 16, 2022, unless an extension of up to thirty (30) days is granted in writing.*
3. *A taxpayer's internal list maybe attached to this form. Any data omitted from that taxpayer format must be added here, using the Reference Number Column to cross reference to the taxpayer formatted list.*
4. *The purpose column is to describe the item in sufficient detail to assist the assessing official to determine that the item is eligible for abatement as equipment as defined in IC 6-1.1-12.1-1. An entry may be left blank if the item name is self-describing.*

SECTION 1 — TAXPAYER INFORMATION

Name of taxpayer: WELLNESS PET

Name of contact person: TERRY PETERSON

Address of taxpayer *(number and street, city, state and ZIP code)*: 1011 WEST 11TH ST MISHAWAKA IN 46544

Telephone number: 574-259-7834

County: ST. JOSEPH

Township: 010-PENN

DLGF taxing district number: 71-023

SECTION 2 — ECONOMIC REVITALIZATION AREA INFORMATION

Name of body designating the Economic Revitalization Area: Mishawaka Common Council

Resolution number: R-2021-09

Length of abatement *(years)*:

SECTION 3 — ABATED EQUIPMENT LIST

REFERENCE NUMBER [3]	INSTALLATION DATE	ITEM	PURPOSE [4]	COST PER 50 IAC 4.2	POOL LINE NUMBER	ASSESSOR USE ONLY
	08/15/2021	Ion02 Oder Elim		410,263	12	

☐ Check if additional Form 103-EL are attached for this abatement (103-ERA). This is Equipment List ____ of ____.

☐ Check if taxpayer's internal list is attached.

STATEMENT OF BENEFITS
PERSONAL PROPERTY
State Form 51764 (R5 / 1-21)
Prescribed by the Department of Local Government Finance

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	Name of contact person
Wellpet	Terry Peterson

Address of taxpayer (street and number, city, state, ZIP code)	Telephone number
1011 West 11th Street Mishawaka IN 46544	574-259-7834

SECTION 2 — LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Name of designating body	Resolution number (s)
Mishawaka Common Council	R2021-09

Location of property	County	DLGF taxing district number
1101 West 11th Street MISHAWAKA IN 46544	St. Joseph	71-023

Description of manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment *(Use additional sheets if necessary)*		ESTIMATED Start Date	ESTIMATED Completion Date
See Attached	Manufacturing Equipment	04/01/2021	09/30/2022
	R & D Equipment		
	Logist Dist Equipment *		
	IT Equipment *		

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

Current number	Salaries	Number retained	Salaries	Number additional	Salaries
125	6,131,000	125	6,131,000	5	244,800

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 Cost	MANUFACTURING EQUIPMENT Assessed Value	R & D EQUIPMENT Cost	R & D EQUIPMENT Assessed Value	LOGIST DIST EQUIPMENT Cost	LOGIST DIST EQUIPMENT Assessed Value	IT EQUIPMENT Cost	IT EQUIPMENT Assessed Value
Current values	[illegible]	[illegible]						
Plus estimated values of proposed project	[illegible]	[illegible]						
Less values of any property being replaced								
Net estimated values upon completion of project	[illegible]	[illegible]						

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

Estimated solid waste converted *(pounds)* ______ Estimated hazardous waste converted *(pounds)* ______

Other benefits:

SECTION 6 — TAXPAYER CERTIFICATION

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

Signature of authorized representative	Date signed (month, day, year)
Terry Peterson	3/10/2021

Printed name of authorized representative	Title
Terry Peterson	Controller

CfenUtoa

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 ______. *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;	☐ Yes	☐ No	☐ Enhanced Abatement per IC 6-1.1-12.1-18
2. Installation of new research and development equipment;	☐ Yes	☐ No	*Check box if an enhanced abatement was*
3. Installation of new logistical distribution equipment.	☐ Yes	☐ No	*approved for one or more of these types.*
4. Installation of new information technology equipment;	☐ Yes	☐ No	

C. The amount of deduction applicable to new manufacturing equipment is limited to $ ______ cost with an assessed value of $ ______. *(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 $ ______ cost with an assessed value of $ ______. *(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 $ ______ cost with an assessed value of $ ______. *(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 $ ______ cost with an assessed value of $ ______. *(One or both lines may be filled out to establish a limit, if desired.)*

G. Other limitations or conditions *(specify)* ______

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:

☐ Year 1	☐ Year 2	☐ Year 3	☐ Year 4	☐ Year 5	☐ Enhanced Abatement per IC 6-1.1-12.1-18
☐ Year 6	☐ Year 7	☐ Year 8	☐ Year 9	☐ Year 10	Number of years approved: ______ *(Enter one to twenty (1-20) years; may not exceed twenty (20) years.)*

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: *(signature and title of authorized member of designating body)* [signature] President	Telephone number 574-258-1616	Date signed *(month, day, year)* 04/12/21
Printed name of authorized member of designating body Greg A. Hixenbaugh	Name of designating body Mishawaka Common Council	
Attested by: *(signature and title of attester)* Deborah S. Block	Printed name of attester Deborah S. Block	

* If the designating body limits the time period during which an area is an economic revitalization area, it does not limit the length of time a taxpayer is entitled to receive a deduction to a 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. 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.

WellPet
Abatement Equipment Expense Listing

	2021	2022	Total Project
New Packaging Line	$ 7,500,000	$ 500,000	$ 8,000,000
Dryers	$ 1,840,000	$ 1,610,000	$ 3,450,000
Odor Abatement Equipment	$ 880,000	$ 770,000	$ 1,650,000
Coaters (Liquid and Dry)	$ 579,040	$ 506,660	$ 1,085,700
Final Screeners	$ 152,480	$ 133,420	$ 285,900
Coolers	$ 520,000	$ 455,000	$ 975,000
Conveyance Systems	$ 627,200	$ 1,724,800	$ 2,352,000
Wonderware upgrades and enhancements	$ 155,000	$ 1,056,600	$ 1,211,600
Bulk Liquid Tank System	$ 220,000	$ 2,025,000	$ 2,245,000
Plant-In Bins	$ 610,000	$ 1,800,000	$ 2,410,000
MicroBin Upgrades	$ -	$ 200,000	$ 200,000
Multi Stage Boiler	$ -	$ 150,000	$ 150,000
Auxiliary Miscellaneous Equipment	$ 2,021,185	$ 1,850,905	$ 3,872,090
Total Equipment	$ 15,104,905	$ 12,782,385	$ 27,887,290