

**KENDALLVILLE COMMON COUNCIL
CITY HALL COUNCIL CHAMBERS
234 S. MAIN STREET, KENDALLVILLE, IN
FEBRUARY 17, 2026 at 7:00 PM
<https://www.kendallvillein.gov/recordings>**

Roll Call

Pledge of Allegiance

Approval of Minutes February 3, 2026

Petitions & Comments

MAYOR

- Recognition for acts of kindness
- State of the City Address
- Inspiration Ministries Opioid Settlement Funds request
- Res. #1137/Tax Abatement - Flint & Walling
- Res. #1138/Tax Abatement - Fairview Flats

CLERK TREASURER

- Cancellation of Warrants

CEMETERY

ENGINEERING

FIRE

- January report

PARK

POLICE

- January report

STREET

WWTP

WATER

OLD BUSINESS

G.O. #1280/R-1, Single Family district to C-1B, Local Commercial, Retail Sales – 3rd Reading

NEW BUSINESS

ALLOWANCE OF BILLS & CLAIMS

ADJOURNMENT

Last	First		Appointed by
Waters	Lance L.	Mayor	Indiana Code
Ritchie	Katie	Clerk Treasurer	Indiana Code
Streb	Tara	At-Large	Indiana Code
McCreery	Christopher	1st District	Indiana Code
Targgart	Shari	2nd District	Indiana Code
Ballard	Amy	3rd District	Indiana Code
Boese	Corey	4th District	Indiana Code

**COMMON COUNCIL
COUNCIL CHAMBERS-CITY HALL
<https://www.kendallvillein.gov/recordings>
FEBRUARY 3, 2026 -7:00 P.M.**

The Common Council of the City of Kendallville met in regular session February 3, 2026, at 7:00 P.M.

Roll call was answered by: Mayor Lance Waters, Council Member Amy Ballard, Council Member Corey Boese, Council Member Shari Targgart, Attorney Jacob Atz, Council Member Tara Streb, and Council Member Christopher McCreery.

Others present were Katie Ritchie, April Waters, Scott Derby, Matt Getts- KPC, John & Janell Dixon, Zack Pruitt, Robert Probst, Patrick Howell, Jeremy McKinley, Ania Hornberger, and Scott Derby.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was recited by all in attendance.

MINUTES/ MEETING

Minutes from January 20, 2026, Common Council meeting was presented for review. Council Member Tara Streb made a motion to approve with a second from Council Member Shari Targgart. The motion passed 5 ayes – 0 nays.

PETITIONS OR COMMENTS

No petitions or comments were given.

ENGINEERING

Tree Commission Annual Report

Commission Member, Ania Hornberger, presented the 2025 Annual Tree Commission Annual Report.

FIRE

The 2025 Annual Fire Report was presented for review.

OLD BUSINESS

General Ordinance #1280/ R-1 Single Family District to C-1B, Local Commercial Retail Sales- 2nd Reading

Council Member Corey Boese requested the reading of General Ordinance #1280 in its entirety. Attorney Jacob Atz read General Ordinance #1280 in its entirety. Council Member Corey Boese made a motion to approve with a second from Council Member Amy Ballard. The motion passed 5 ayes – 0 nays.

ALLOWANCE OF BILLS AND CLAIMS

Council Member Amy Ballard presented bills and claim numbers 81534 through 81613 for \$875,070.40 for approval. Council Member Amy Ballard made a motion to approve the bills and claims with a second by Council Member Tara Streb. The motion passed 5 ayes-0 nays.

MOTION TO ADJOURN

Council Member Amy Ballard made a motion to adjourn the meeting with a second from Council Member Shari Targgart. Mayor Lance Waters adjourned the meeting at 7:12 P.M.

Kathren R. Ritchie- Clerk Treasurer

Minutes approved by me this 17th of February 2026

Lance L. Waters-Mayor

RESOLUTION NUMBER 1137

A RESOLUTION OF THE KENDALLVILLE COMMON COUNCIL APPROVING THE DEDUCTION OF ASSESSED VALUATION FOR PERSONAL PROPERTY IMPROVEMENTS LOCATED WITHIN AN ECONOMIC REVITALIZATION AREA

WHEREAS, the Kendallville Common Council has adopted a declaratory resolution and confirmatory resolution designating certain real estate or areas within its jurisdiction to be an Economic Revitalization Area pursuant to I.C. 6-1.1-12.1 et seq; and

WHEREAS, located at 800 West Mitchell Street, Kendallville, within said Economic Revitalization Area is the place of business of Flint & Walling; and

WHEREAS, the taxpayer proposes to invest in new manufacturing equipment and has submitted a State of Benefits Personal Property (form SB-1/PP) setting forth its proposed acquisitions, all as prescribed by the Indiana Department of Local Government Finance; and

WHEREAS, the taxpayer estimates certain benefits to result from the investment in said manufacturing equipment;

NOW THEREFORE BE IT RESOLVED by the Kendallville Common Council that the Statement of Benefits form (SB-1/PP) submitted by the taxpayer is hereby accepted and approved, said form having identified the taxpayer, property location, and property valuations or investments as follows:

<u>NAME</u>	<u>LOCATION</u>	<u>PROPERTY</u>
Flint & Walling	800 West Mitchell Street, Kendallville	Manufacturing Equipment

BE IT FURTHER RESOLVED by the Kendallville Common Council that the taxpayer is granted a _____ Year Personal Property deduction in accordance with the deduction schedules prepared as prescribed by IC 6-1.1-12.1-17 and appended to the Statement of Benefits form; and

BE IT FURTHER RESOLVED by the Kendallville Common Council that the deductions from assessed valuation approved this day will be subject to the taxpayer filing in a timely and accurate manner the Compliance with Statement of Benefits Form (CF-1) as prescribed by the Indiana Department of Local Government Finance; and

This Resolution shall be in full force and effect from and after its passage and approval by the Mayor.

	YEA	NAY	ABSTAIN	ABSENT
(At-large) Tara Streb	_____	_____	_____	_____
(1 st Dist.) Chris McCreery	_____	_____	_____	_____
(2 nd Dist.) Shari Targgart	_____	_____	_____	_____
(3 rd Dist.) Amy Ballard	_____	_____	_____	_____
(4 th Dist.) Corey Boese	_____	_____	_____	_____

RESOLVED AND PASSED by the Common Council of the City of Kendallville this _____ day of _____, 20____.

Kathren R. Ritchie, Clerk-Treasurer

APPROVED and signed by me on the _____ day of _____, 20____ at the hour of _____ p.m.

Lance Waters, Mayor

ATTEST:

Kathren R. Ritchie, Clerk-Treasurer



STATEMENT OF BENEFITS PERSONAL PROPERTY

State Form 51764 (R6 / 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 Flint & Walling		Name of contact person Chelsea Yoquelet						
Address of taxpayer (number and street, city, state, and ZIP code) 95 N. Oak Street, Kendallville, IN 46755		Telephone number (260) 226-5012						
SECTION 2		LOCATION AND DESCRIPTION OF PROPOSED PROJECT						
Name of designating body Kendallville Common Council		Resolution number (s)						
Location of property 800 West Mitchell Street, Kendallville, IN 46755		County Noble	DLGF taxing district number 57020					
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.) Moving offshore motor manufacturing to Kendallville to add production capability and efficiency. This will be water pumps and electric motors.		ESTIMATED						
			START DATE	COMPLETION DATE				
		Manufacturing Equipment	02/01/2026	12/31/2028				
		R & D Equipment						
		Logist Dist Equipment						
		IT Equipment						
SECTION 3		ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT						
Current Number 247	Salaries 13,408,649	Number Retained 247	Salaries 13,408,649	Number Additional 2	Salaries 96,179.20			
SECTION 4		ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT						
NOTE: Pursuant to IC 6-1.1-12.1-5.1 (d) (2) the COST of the property is confidential.	MANUFACTURING EQUIPMENT		R & D EQUIPMENT		LOGIST DIST EQUIPMENT		IT EQUIPMENT	
	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE
	Current values	23,828,387						
	Plus estimated values of proposed project	3,200,000						
	Less values of any property being replaced							
Net estimated values upon completion of project								
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 <i>Chelsea Yoquelet</i>					Date signed (month, day, year) 1-27-2026			
Printed name of authorized representative Chelsea Yoquelet				Title Director of Brand & Creative				

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; | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> 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. |
| 2. Installation of new research and development equipment; | <input type="checkbox"/> Yes | <input type="checkbox"/> No | |
| 3. Installation of new logistical distribution equipment. | <input type="checkbox"/> Yes | <input type="checkbox"/> No | |
| 4. Installation of new information technology equipment; | <input type="checkbox"/> Yes | <input type="checkbox"/> 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:

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

I. For a Statement of Benefits approved after June 30, 2013, did this designating body adopt an abatement schedule per IC 6-1.1-12.1-17? Yes No
If yes, attach a copy of the abatement schedule to this form.
If no, the designating body is required to establish an abatement schedule before the deduction can be determined.

Also we have reviewed the information contained in the statement of benefits and find that the estimates and expectations are reasonable and have determined that the totality of benefits is sufficient to justify the deduction described above.

Approved by: (signature and title of authorized member of designating body)	Telephone number ()	Date signed (month, day, year)
Printed name of authorized member of designating body	Name of designating body	
Attested by: (signature and title of attester)	Printed name of attester	

* If the designating body limits the time period during which an area is an economic revitalization area, that limitation does not limit the length of time a taxpayer is entitled to receive a deduction to a number of years that is less than the number of years designated under IC 6-1.1-12.1-17.

IC 6-1.1-12.1-17

Abatement schedules

Sec. 17. (a) A designating body may provide to a business that is established in or relocated to a revitalization area and that receives a deduction under section 4 or 4.5 of this chapter an abatement schedule based on the following factors:

- (1) The total amount of the taxpayer's investment in real and personal property.
- (2) The number of new full-time equivalent jobs created.
- (3) The average wage of the new employees compared to the state minimum wage.
- (4) The infrastructure requirements for the taxpayer's investment.

(b) This subsection applies to a statement of benefits approved after June 30, 2013. A designating body shall establish an abatement schedule for each deduction allowed under this chapter. An abatement schedule must specify the percentage amount of the deduction for each year of the deduction. Except as provided in IC 6-1.1-12.1-18, an abatement schedule may not exceed ten (10) years.

(c) An abatement schedule approved for a particular taxpayer before July 1, 2013, remains in effect until the abatement schedule expires under the terms of the resolution approving the taxpayer's statement of benefits.



MEMORANDUM

TO: Kendallville Common Council
FROM: Melanie Kellogg, Executive Director
Be Noble, Inc.
DATE: 1/20/2026
SUBJECT: Flint & Walling Personal Property Abatement

Flint & Walling is preparing to make an investment to move offshore manufacturing to Kendallville which will add production capability and efficiency at their location on 800 West Mitchell Street, Kendallville, IN 46755.

Flint & Walling will invest \$3,200,000 to add to the production of manufacturing water pumps and electric motors. They currently have 274 employees with a current annual wage of \$13,408,649. This new manufacturing process will add 2 jobs with a total of \$96,179.20 in additional wages.

I plan to attend the next meeting of the Common Council meeting, as well as a representative from Flint & Walling. If you have questions or need additional information in the meantime, please reach out to our office. Thank you for your continued support of our local employers and economic growth!

A handwritten signature in black ink that reads "Melanie Kellogg".

Melanie Kellogg, Executive Director



**ECONOMIC DEVELOPMENT
ADVISORY COMMITTEE**

Kendallville Area Chamber of Commerce
122 S. Main Street
Kendallville, IN 46755

Date: February 10, 2026

City of Kendallville Common Council ,

On February 10th, 2026, the EDAC committee reviewed the request from Fairview Flats, LLC. for a Real Estate (Commercial) tax abatement.

The committee voted unanimously in favor of recommending a tax abatement as follows:

Real Estate (Commercial): a 10 year sliding scale abatement with the Fairview Flats, LLC making an investment of \$6,000,000.00 to build 44 new rental housing units on Fairview Blvd. and Dowling Streets in Kendallville.

Jeff Platt

EDAC President

"To promote economic viability of the area by providing a support system for our local employers, while at the same time marketing the Kendallville area to potential new businesses."

Indiana Tax Abatement Results

- Noble County, Kendallville-Way
- Tax Rate (%): 2.4451
- Project Name: Flint & Walling
- Project is located in a TIF Allocation Area established before January 1, 2025: Yes

Personal Property: **\$3,200,000**

	Abatement Percentage	With Abatement			Without Abatement			Estimated Tax Abatement Savings
		Property Taxes	Circuit Breaker Tax Credit	Net Property Taxes	Property Taxes	Circuit Breaker Tax Credit	Net Property Taxes	
Year 1	100	\$0	\$0	\$0	\$31,297	\$0	\$31,297	\$31,297
Year 2	80	\$8,763	\$0	\$8,763	\$43,816	\$0	\$43,816	\$35,053
Year 3	60	\$13,145	\$0	\$13,145	\$32,862	\$0	\$32,862	\$19,717
Year 4	40	\$15,023	\$0	\$15,023	\$25,038	\$0	\$25,038	\$10,015
Year 5	20	\$18,778	\$0	\$18,778	\$23,473	\$0	\$23,473	\$4,695
Totals		\$55,709	\$0	\$55,709	\$156,486	\$0	\$156,486	\$100,777

Disclosures

- The abatement calculator is prepared by Baker Tilly Municipal Advisors, LLC, in conjunction with Hoosier Energy, based on current Indiana law. ***This calculation is intended to provide an ILLUSTRATIVE and PRELIMINARY indication of the level of property taxes and potential property tax savings for a proposed investment based on the assumptions provided by the user and those outlined below. These illustrative calculations should not be relied upon for the purposes of inclusion in legal documents including, but not limited to, incentive agreements or resolutions approving property tax abatement, nor should they be construed as tax advice. Taxpayers must consult their own tax and legal advisors to determine their actual tax liability and to prepare their required annual Indiana property tax filings.*** Please read the Disclosures carefully.
- To be eligible to receive property tax abatements in Indiana, a company must follow a specific application process. Please contact your Hoosier Energy Representative for further guidance.
- Assumes taxes payable 2025 certified property tax rates, as provided by the Indiana Department of Local Government Finance. No assumption has been made for tax rate changes in subsequent years.
- It is assumed that the Circuit Breaker Tax Credit, which limits property tax liability to 3.0% of gross assessed value for commercial and industrial properties, is applied.
- This calculation does not account for the application of the Local Income Tax (LIT) Property Tax Replacement Credit (PTRC) in any jurisdictions in which a LIT PTRC is applicable. The application of the LIT PTRC may reduce the property tax liability and the impact of the Circuit Breaker Tax Credit for a commercial/industrial taxpayer.
- Assumes a one-time investment in real and personal property. Staggering the investments may have a material effect on the actual value of property tax abatements.
- **Real Property:**
 - Real property will be assessed by the appropriate local assessing official. ***The actual assessed value of a real property improvement will be determined upon completion, and the assessed value may vary materially from the cost of the improvement.***
 - Real property in Indiana is subject to annual adjustments of assessed value to the market value of the structure based on annual sales data ("Trending").
- **Depreciable Personal Property:**
 - In order to be eligible for personal property tax abatement, the property must meet certain criteria defined in the Indiana Code and the Indiana Administrative Code. Taxpayers should consult their tax advisors and/or local officials regarding the eligibility requirements for personal property tax abatement.
 - All personal property (equipment) is assumed to be new and is assumed to be depreciated in Pool #2 (5-8 year depreciable life) for property tax purposes. A mixture of new and existing equipment (as well as a mixture of depreciation pools) will produce different tax savings results.
 - On April 15, 2025, Governor Mike Braun signed SEA 1-2025 into law. This legislation removed the 30% "depreciation floor" for all business personal property placed in service after January 1, 2025, which is not located within a tax increment allocation area ("TIF Area") established prior to January 1, 2025. The estimates contained herein account for the application the 30% depreciation floor for all business personal property marked as located within a TIF Area established prior to January 1, 2025.
 - Includes the calculation of Minimum Value Ratio (MVR) for tax abatement of personal property located within a tax increment allocation area established prior to January 1, 2025, which effectively increases the assessed value used in the abatement calculation when the taxpayer is subject to the 30% depreciation floor. The MVR equals the adjusted assessed value at the 30% floor divided by the depreciated assessed value of the equipment.
 - The calculation of illustrative personal property tax liability and abatement savings does not account for the presence of any existing in-service personal property that may be owned by the taxpayer. The presence of existing in-service personal property may materially impact these calculations.
- ***The property tax abatement savings value is an illustrative value based on preliminary information entered into this calculator. Actual abatement savings may differ materially from the results of this calculator based on the timing of the investment, actual assessment of structures upon completion by the local assessing official, differences in depreciation pools for personal property, annual changes in tax rates, changes to Indiana property tax law or regulations, or changes in assessment methodology.***

Hoosier Energy's Tax Abatement Estimator was developed with the assistance of Baker Tilly Municipal Advisors, LLC

Indiana Tax Abatement Results

- Noble County, Kendallville-Way
- Tax Rate (%): 2.4451
- Project Name: Flint & Walling
- Project is located in a TIF Allocation Area established before January 1, 2025: Yes



Personal Property: \$3,200,000

	Abatement Percentage	With Abatement			Without Abatement			Estimated Tax Abatement Savings
		Property Taxes	Circuit Breaker Tax Credit	Net Property Taxes	Property Taxes	Circuit Breaker Tax Credit	Net Property Taxes	
Year 1	100	\$0	\$0	\$0	\$31,297	\$0	\$31,297	\$31,297
Year 2	85	\$6,572	\$0	\$6,572	\$43,816	\$0	\$43,816	\$37,244
Year 3	71	\$9,530	\$0	\$9,530	\$32,862	\$0	\$32,862	\$23,332
Year 4	57	\$10,766	\$0	\$10,766	\$25,038	\$0	\$25,038	\$14,272
Year 5	43	\$13,380	\$0	\$13,380	\$23,473	\$0	\$23,473	\$10,093
Year 6	29	\$16,666	\$0	\$16,666	\$23,473	\$0	\$23,473	\$6,807
Year 7	14	\$20,187	\$0	\$20,187	\$23,473	\$0	\$23,473	\$3,286
Totals		\$77,101	\$0	\$77,101	\$203,432	\$0	\$203,432	\$126,331

Disclosures

- The abatement calculator is prepared by Baker Tilly Municipal Advisors, LLC, in conjunction with Hoosier Energy, based on current Indiana law. ***This calculation is intended to provide an ILLUSTRATIVE and PRELIMINARY indication of the level of property taxes and potential property tax savings for a proposed investment based on the assumptions provided by the user and those outlined below. These illustrative calculations should not be relied upon for the purposes of inclusion in legal documents including, but not limited to, incentive agreements or resolutions approving property tax abatement, nor should they be construed as tax advice. Taxpayers must consult their own tax and legal advisors to determine their actual tax liability and to prepare their required annual Indiana property tax filings.*** Please read the Disclosures carefully.
- To be eligible to receive property tax abatements in Indiana, a company must follow a specific application process. Please contact your Hoosier Energy Representative for further guidance.
- Assumes taxes payable 2025 certified property tax rates, as provided by the Indiana Department of Local Government Finance. No assumption has been made for tax rate changes in subsequent years.
- It is assumed that the Circuit Breaker Tax Credit, which limits property tax liability to 3.0% of gross assessed value for commercial and industrial properties, is applied.
- This calculation does not account for the application of the Local Income Tax (LIT) Property Tax Replacement Credit (PTRC) in any jurisdictions in which a LIT PTRC is applicable. The application of the LIT PTRC may reduce the property tax liability and the impact of the Circuit Breaker Tax Credit for a commercial/industrial taxpayer.
- Assumes a one-time investment in real and personal property. Staggering the investments may have a material effect on the actual value of property tax abatements.
- **Real Property:**
 - Real property will be assessed by the appropriate local assessing official. ***The actual assessed value of a real property improvement will be determined upon completion, and the assessed value may vary materially from the cost of the improvement.***
 - Real property in Indiana is subject to annual adjustments of assessed value to the market value of the structure based on annual sales data ("Trending").
- **Depreciable Personal Property:**
 - In order to be eligible for personal property tax abatement, the property must meet certain criteria defined in the Indiana Code and the Indiana Administrative Code. Taxpayers should consult their tax advisors and/or local officials regarding the eligibility requirements for personal property tax abatement.
 - All personal property (equipment) is assumed to be new and is assumed to be depreciated in Pool #2 (5-8 year depreciable life) for property tax purposes. A mixture of new and existing equipment (as well as a mixture of depreciation pools) will produce different tax savings results.
 - On April 15, 2025, Governor Mike Braun signed SEA 1-2025 into law. This legislation removed the 30% "depreciation floor" for all business personal property placed in service after January 1, 2025, which is not located within a tax increment allocation area ("TIF Area") established prior to January 1, 2025. The estimates contained herein account for the application the 30% depreciation floor for all business personal property marked as located within a TIF Area established prior to January 1, 2025.
 - Includes the calculation of Minimum Value Ratio (MVR) for tax abatement of personal property located within a tax increment allocation area established prior to January 1, 2025, which effectively increases the assessed value used in the abatement calculation when the taxpayer is subject to the 30% depreciation floor. The MVR equals the adjusted assessed value at the 30% floor divided by the depreciated assessed value of the equipment.
 - The calculation of illustrative personal property tax liability and abatement savings does not account for the presence of any existing in-service personal property that may be owned by the taxpayer. The presence of existing in-service personal property may materially impact these calculations.
- ***The property tax abatement savings value is an illustrative value based on preliminary information entered into this calculator. Actual abatement savings may differ materially from the results of this calculator based on the timing of the investment, actual assessment of structures upon completion by the local assessing official, differences in depreciation pools for personal property, annual changes in tax rates, changes to Indiana property tax law or regulations, or changes in assessment methodology.***

Hoosier Energy's Tax Abatement Estimator was developed with the assistance of Baker Tilly Municipal Advisors, LLC

Indiana Tax Abatement Results

- Noble County, Kendallville-Way
- Tax Rate (%): 2.4451
- Project Name: Flint & Walling
- Project is located in a TIF Allocation Area established before January 1, 2025: Yes



Personal Property: \$3,200,000

	Abatement Percentage	With Abatement			Without Abatement			Estimated Tax Abatement Savings
		Property Taxes	Circuit Breaker Tax Credit	Net Property Taxes	Property Taxes	Circuit Breaker Tax Credit	Net Property Taxes	
Year 1	100	\$0	\$0	\$0	\$31,297	\$0	\$31,297	\$31,297
Year 2	90	\$4,382	\$0	\$4,382	\$43,816	\$0	\$43,816	\$39,435
Year 3	80	\$6,572	\$0	\$6,572	\$32,862	\$0	\$32,862	\$26,290
Year 4	70	\$7,511	\$0	\$7,511	\$25,038	\$0	\$25,038	\$17,526
Year 5	60	\$9,389	\$0	\$9,389	\$23,473	\$0	\$23,473	\$14,084
Year 6	50	\$11,736	\$0	\$11,736	\$23,473	\$0	\$23,473	\$11,736
Year 7	40	\$14,084	\$0	\$14,084	\$23,473	\$0	\$23,473	\$9,389
Year 8	30	\$16,431	\$0	\$16,431	\$23,473	\$0	\$23,473	\$7,042
Year 9	20	\$18,778	\$0	\$18,778	\$23,473	\$0	\$23,473	\$4,695
Year 10	10	\$21,126	\$0	\$21,126	\$23,473	\$0	\$23,473	\$2,347
Totals		\$110,010	\$0	\$110,010	\$273,851	\$0	\$273,851	\$163,841

Disclosures

- The abatement calculator is prepared by Baker Tilly Municipal Advisors, LLC, in conjunction with Hoosier Energy, based on current Indiana law. ***This calculation is intended to provide an ILLUSTRATIVE and PRELIMINARY indication of the level of property taxes and potential property tax savings for a proposed investment based on the assumptions provided by the user and those outlined below. These illustrative calculations should not be relied upon for the purposes of inclusion in legal documents including, but not limited to, incentive agreements or resolutions approving property tax abatement, nor should they be construed as tax advice. Taxpayers must consult their own tax and legal advisors to determine their actual tax liability and to prepare their required annual Indiana property tax filings.*** Please read the Disclosures carefully.
- To be eligible to receive property tax abatements in Indiana, a company must follow a specific application process. Please contact your Hoosier Energy Representative for further guidance.
- Assumes taxes payable 2025 certified property tax rates, as provided by the Indiana Department of Local Government Finance. No assumption has been made for tax rate changes in subsequent years.
- It is assumed that the Circuit Breaker Tax Credit, which limits property tax liability to 3.0% of gross assessed value for commercial and industrial properties, is applied.
- This calculation does not account for the application of the Local Income Tax (LIT) Property Tax Replacement Credit (PTRC) in any jurisdictions in which a LIT PTRC is applicable. The application of the LIT PTRC may reduce the property tax liability and the impact of the Circuit Breaker Tax Credit for a commercial/industrial taxpayer.
- Assumes a one-time investment in real and personal property. Staggering the investments may have a material effect on the actual value of property tax abatements.
- **Real Property:**
 - Real property will be assessed by the appropriate local assessing official. ***The actual assessed value of a real property improvement will be determined upon completion, and the assessed value may vary materially from the cost of the improvement.***
 - Real property in Indiana is subject to annual adjustments of assessed value to the market value of the structure based on annual sales data ("Trending").
- **Depreciable Personal Property:**
 - In order to be eligible for personal property tax abatement, the property must meet certain criteria defined in the Indiana Code and the Indiana Administrative Code. Taxpayers should consult their tax advisors and/or local officials regarding the eligibility requirements for personal property tax abatement.
 - All personal property (equipment) is assumed to be new and is assumed to be depreciated in Pool #2 (5-8 year depreciable life) for property tax purposes. A mixture of new and existing equipment (as well as a mixture of depreciation pools) will produce different tax savings results.
 - On April 15, 2025, Governor Mike Braun signed SEA 1-2025 into law. This legislation removed the 30% "depreciation floor" for all business personal property placed in service after January 1, 2025, which is not located within a tax increment allocation area ("TIF Area") established prior to January 1, 2025. The estimates contained herein account for the application the 30% depreciation floor for all business personal property marked as located within a TIF Area established prior to January 1, 2025.
 - Includes the calculation of Minimum Value Ratio (MVR) for tax abatement of personal property located within a tax increment allocation area established prior to January 1, 2025, which effectively increases the assessed value used in the abatement calculation when the taxpayer is subject to the 30% depreciation floor. The MVR equals the adjusted assessed value at the 30% floor divided by the depreciated assessed value of the equipment.
 - The calculation of illustrative personal property tax liability and abatement savings does not account for the presence of any existing in-service personal property that may be owned by the taxpayer. The presence of existing in-service personal property may materially impact these calculations.
- ***The property tax abatement savings value is an illustrative value based on preliminary information entered into this calculator. Actual abatement savings may differ materially from the results of this calculator based on the timing of the investment, actual assessment of structures upon completion by the local assessing official, differences in depreciation pools for personal property, annual changes in tax rates, changes to Indiana property tax law or regulations, or changes in assessment methodology.***

Hoosier Energy's Tax Abatement Estimator was developed with the assistance of Baker Tilly Municipal Advisors, LLC

Findings
Kendallville Common Council

Date _____

In the matter of the application for a real property tax deduction for Flint & Walling.

In accordance with IC 6-1.1-12.1-4.8, the Kendallville Common Council has reviewed the statement of benefits provided by the applicant and makes the following findings in the affirmative:

- (1) the estimate of the number of individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed investment in new real estate improvements.
- (2) The estimate of the annual salaries of those individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed investment.
- (3) other benefits about which information was requested are benefits that can be reasonably expected to result from the proposed investment.
- (4) the proposed investment in new real estate will increase the tax base and assist in the rehabilitation of the economic revitalization area.
- (5) The totality of benefits is sufficient to justify the deduction.

RESOLUTION NUMBER 1138

A RESOLUTION OF THE KENDALLVILLE COMMON COUNCIL APPROVING THE DEDUCTION OF ASSESSED VALUATION FOR REAL ESTATE IMPROVEMENTS LOCATED WITHIN AN ECONOMIC REVITALIZATION AREA

WHEREAS, the Kendallville Common Council has adopted a declaratory resolution and confirmatory resolution designating certain real estate or areas within its jurisdiction to be an Economic Revitalization Area pursuant to I.C. 6-1.1-12.1 et seq; and

WHEREAS, located at Fairview Blvd and Dowling Street, within said Economic Revitalization Area is the place of business of Fairview Flats LLC; and

WHEREAS, the taxpayer proposes to invest in new real estate improvements and has submitted a State of Benefits Real Estate Improvements (form SB-1/RP) setting forth its proposed acquisitions, all as prescribed by the Indiana Department of Local Government Finance; and

WHEREAS, the taxpayer estimates certain benefits to result from the investment in said real estate improvements;

NOW THEREFORE BE IT RESOLVED by the Kendallville Common Council that the Statement of Benefits form (SB-1/RP) submitted by the taxpayer is hereby accepted and approved, said form having identified the taxpayer, property location, and property valuations or investments as follows:

<u>NAME</u>	<u>LOCATION</u>	<u>PROPERTY</u>
Fairview Flats LLC	Fairview Blvd and Dowling Street	\$6,000,000 for 44 workforce housing units

BE IT FURTHER RESOLVED by the Kendallville Common Council that the taxpayer is granted a ___ Year Real Property deduction in accordance with the deduction schedules prepared as prescribed by IC 6-1.1-12.1-17 and appended to the Statement of Benefits form; and

BE IT FURTHER RESOLVED by the Kendallville Common Council that the deductions from assessed valuation approved this day will be subject to the taxpayer filing in a timely and accurate manner the Compliance with Statement of Benefits From (CF-1) as prescribed by the Indiana Department of Local Government Finance; and

This Resolution shall be in full force and effect from and after its passage and approval by the Mayor.

	<u>YEA</u>	<u>NAY</u>	<u>ABSTAIN</u>	<u>ABSENT</u>
(At-large) Tara Streb	_____	_____	_____	_____
(1 st Dist.) Chris McCreery	_____	_____	_____	_____
(2 nd Dist.) Shari Targgart	_____	_____	_____	_____
(3 rd Dist.) Amy Ballard	_____	_____	_____	_____
(4 th Dist.) Corey Boese	_____	_____	_____	_____

RESOLVED AND PASSED by the Common Council of the City of Kendallville this ____ day of _____, 20____.

Kathren R. Ritchie, Clerk-Treasurer

APPROVED and signed by me on the ____ day of _____, 20____ at the hour of ____ p.m.

Lance Waters, Mayor

ATTEST:

Kathren R. Ritchie, Clerk-Treasurer



**STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS**

State Form 51767 (R8 / 5-25)
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 6-1.1-12.1-1.1.

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)
- New agricultural improvement (IC 6-1.1-12.1-4)

INSTRUCTIONS:

- 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 initiation of the redevelopment or rehabilitation of real property or a new agricultural improvement for which the person wishes to claim a deduction.
- 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.
- 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)
- 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.

SECTION 1 TAXPAYER INFORMATION

Name of Taxpayer Fairview Flats LLC		
Address of Taxpayer (number and street, city, state, and ZIP code) 7505 Westfield Drive, Fort Wayne, IN		
Name of Contact Person Rob Wacker	Telephone Number (260) 490-1302	Email Address rwacker@mywindsorhome.com

SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Name of Designating Body Kendallville Common Council	Resolution Number
Location of Property Fairview Blvd and Dowling Street	County Noble
Description of Real Property Improvements, Redevelopment, or Rehabilitation (use additional sheets, if necessary) Development will add 44 workforce housing units via residential rental flats	DLGF Taxing District Number 57020
	Estimated Start Date (month, day, year) 03/25/2026
	Estimated Completion Date (month, day, year) 10/25/2027

SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES FROM PROPOSED PROJECT

Current Number	Salaries	Number Retained	Salaries	Number Additional	Salaries
0	0			3	

SECTION 4 ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT

	REAL ESTATE IMPROVEMENTS	
	COST	ASSESSED VALUE
Current Values		100000
(+) Plus Estimated Values of Proposed Project	6000000	
(-) Less Values of Any Property Being Replaced		
Net Estimated Values Upon Completion of Project		

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 schedule are true.

Signature of Authorized Representative <i>Robert Wacker</i>	Date Signed (month, day, year) 1/22/26
Printed Name of Authorized Representative ROBERT WACKER	Title MEMBER

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 | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 2. Residentially distressed areas | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| 3. New agricultural improvement | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
- C. The amount of the deduction is limited to \$ _____.
- D. Other limitations or conditions (specify) _____
- E. Number of years allowed:
- | | | | | |
|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---|
| <input type="checkbox"/> Year 1 | <input type="checkbox"/> Year 2 | <input type="checkbox"/> Year 3 | <input type="checkbox"/> Year 4 | <input type="checkbox"/> Year 5 (* see below) |
| <input type="checkbox"/> Year 6 | <input type="checkbox"/> Year 7 | <input type="checkbox"/> Year 8 | <input type="checkbox"/> Year 9 | <input type="checkbox"/> 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 (260)	Date Signed (month, day, year) 1/22/26
Printed Name of Authorized Member of Designating Body	Name of Designating Body	
Attested by (signature and title of attester)	Printed Name of Attester	

* 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.

In accordance with IC 6-1.1-12.1-17, where the Form SB-1/Real Property was approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. The deduction period should be as follows:

- A. For residentially distressed areas, the deduction period may not exceed ten (10) years.
- B. For the redevelopment or rehabilitation of real property, the deduction period may not exceed ten (10) years.
- C. For a new agricultural improvement, the deduction period may not exceed five (5) years.

**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.
- (5) In the case of a deduction for new farm equipment or new agricultural improvement, an agreement by the deduction applicant to predominately use the area for agricultural purposes for a period specified by the designating body.

(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 subsection (d) and section 18 of this chapter, 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.

(d) An abatement schedule for new farm equipment or new agricultural improvement may not exceed five (5) years.



**ECONOMIC DEVELOPMENT
ADVISORY COMMITTEE**

Kendallville Area Chamber of Commerce
122 S. Main Street
Kendallville, IN 46755

Date: February 10, 2026

City of Kendallville Common Council ,

On February 10th, 2026, the EDAC committee reviewed the request from Flint & Walling for a Personal Property tax abatement.

The committee voted unanimously in favor of recommending a tax abatement as follows:

Personal Property: a 7 year sliding scale abatement with Flint & Walling who is making an investment of \$3,200,000.00 to add new equipment for the production of water pumps and electric motors at their 800 W. Mitchell Street location in Kendallville.

Jeff Platt

EDAC President

"To promote economic viability of the area by providing a support system for our local employers, while at the same time marketing the Kendallville area to potential new businesses."



MEMORANDUM

TO: Kendallville Common Council
FROM: Melanie Kellogg, Executive Director
Be Noble, Inc.
DATE: January 22, 2026
SUBJECT: Fairview Flats LLC Real Estate Abatement

Fairview Flats LLC is preparing to make an investment to add 44 workforce housing units via residential rental flats on Fairview Blvd. and Dowling Street in Kendallville.

Fairview Flats LLC will invest \$6,000,000 to build these new rental housing units.

I plan to attend the next meeting of the Common Council meeting, as well as a representative from Fairview Flats LLC. If you have questions or need additional information in the meantime, please reach out to our office. Thank you for your continued support of our local employers and economic growth!

A handwritten signature in black ink that reads "Melanie Kellogg". The signature is written in a cursive, flowing style.

Melanie Kellogg, Executive Director

Indiana Tax Abatement Results

- Noble County, Kendallville-Way
- Tax Rate (%): 2.4451
- Project Name: Fairview Flats LLC
- Project is located in a TIF Allocation Area established before January 1, 2025: Yes

Real Property: **\$6,000,000**

	Abatement Percentage	With Abatement			Without Abatement			Estimated Tax Abatement Savings
		Property Taxes	Circuit Breaker Tax Credit	Net Property Taxes	Property Taxes	Circuit Breaker Tax Credit	Net Property Taxes	
Year 1	100	\$0	\$0	\$0	\$146,706	\$0	\$146,706	\$146,706
Year 2	80	\$29,341	\$0	\$29,341	\$146,706	\$0	\$146,706	\$117,365
Year 3	60	\$58,682	\$0	\$58,682	\$146,706	\$0	\$146,706	\$88,024
Year 4	40	\$88,024	\$0	\$88,024	\$146,706	\$0	\$146,706	\$58,682
Year 5	20	\$117,365	\$0	\$117,365	\$146,706	\$0	\$146,706	\$29,341
Totals		\$293,412	\$0	\$293,412	\$733,530	\$0	\$733,530	\$440,118

Disclosures

- The abatement calculator is prepared by Baker Tilly Municipal Advisors, LLC, in conjunction with Hoosier Energy, based on current Indiana law. ***This calculation is intended to provide an ILLUSTRATIVE and PRELIMINARY indication of the level of property taxes and potential property tax savings for a proposed investment based on the assumptions provided by the user and those outlined below. These illustrative calculations should not be relied upon for the purposes of inclusion in legal documents including, but not limited to, incentive agreements or resolutions approving property tax abatement, nor should they be construed as tax advice. Taxpayers must consult their own tax and legal advisors to determine their actual tax liability and to prepare their required annual Indiana property tax filings.*** Please read the Disclosures carefully.
- To be eligible to receive property tax abatements in Indiana, a company must follow a specific application process. Please contact your Hoosier Energy Representative for further guidance.
- Assumes taxes payable 2025 certified property tax rates, as provided by the Indiana Department of Local Government Finance. No assumption has been made for tax rate changes in subsequent years.
- It is assumed that the Circuit Breaker Tax Credit, which limits property tax liability to 3.0% of gross assessed value for commercial and industrial properties, is applied.
- This calculation does not account for the application of the Local Income Tax (LIT) Property Tax Replacement Credit (PTRC) in any jurisdictions in which a LIT PTRC is applicable. The application of the LIT PTRC may reduce the property tax liability and the impact of the Circuit Breaker Tax Credit for a commercial/industrial taxpayer.
- Assumes a one-time investment in real and personal property. Staggering the investments may have a material effect on the actual value of property tax abatements.
- **Real Property:**
 - Real property will be assessed by the appropriate local assessing official. ***The actual assessed value of a real property improvement will be determined upon completion, and the assessed value may vary materially from the cost of the improvement.***
 - Real property in Indiana is subject to annual adjustments of assessed value to the market value of the structure based on annual sales data ("Trending").
- **Depreciable Personal Property:**
 - In order to be eligible for personal property tax abatement, the property must meet certain criteria defined in the Indiana Code and the Indiana Administrative Code. Taxpayers should consult their tax advisors and/or local officials regarding the eligibility requirements for personal property tax abatement.
 - All personal property (equipment) is assumed to be new and is assumed to be depreciated in Pool #2 (5-8 year depreciable life) for property tax purposes. A mixture of new and existing equipment (as well as a mixture of depreciation pools) will produce different tax savings results.
 - On April 15, 2025, Governor Mike Braun signed SEA 1-2025 into law. This legislation removed the 30% "depreciation floor" for all business personal property placed in service after January 1, 2025, which is not located within a tax increment allocation area ("TIF Area") established prior to January 1, 2025. The estimates contained herein account for the application the 30% depreciation floor for all business personal property marked as located within a TIF Area established prior to January 1, 2025.
 - Includes the calculation of Minimum Value Ratio (MVR) for tax abatement of personal property located within a tax increment allocation area established prior to January 1, 2025, which effectively increases the assessed value used in the abatement calculation when the taxpayer is subject to the 30% depreciation floor. The MVR equals the adjusted assessed value at the 30% floor divided by the depreciated assessed value of the equipment.
 - The calculation of illustrative personal property tax liability and abatement savings does not account for the presence of any existing in-service personal property that may be owned by the taxpayer. The presence of existing in-service personal property may materially impact these calculations.
- ***The property tax abatement savings value is an illustrative value based on preliminary information entered into this calculator. Actual abatement savings may differ materially from the results of this calculator based on the timing of the investment, actual assessment of structures upon completion by the local assessing official, differences in depreciation pools for personal property, annual changes in tax rates, changes to Indiana property tax law or regulations, or changes in assessment methodology.***

Hoosier Energy's Tax Abatement Estimator was developed with the assistance of Baker Tilly Municipal Advisors, LLC

Indiana Tax Abatement Results

- Noble County, Kendallville-Way
- Tax Rate (%): 2.4451
- Project Name: Fairview Flats LLC
- Project is located in a TIF Allocation Area established before January 1, 2025: Yes

Real Property: **\$6,000,000**

	Abatement Percentage	With Abatement			Without Abatement			Estimated Tax Abatement Savings
		Property Taxes	Circuit Breaker Tax Credit	Net Property Taxes	Property Taxes	Circuit Breaker Tax Credit	Net Property Taxes	
Year 1	100	\$0	\$0	\$0	\$146,706	\$0	\$146,706	\$146,706
Year 2	85	\$22,006	\$0	\$22,006	\$146,706	\$0	\$146,706	\$124,700
Year 3	71	\$42,545	\$0	\$42,545	\$146,706	\$0	\$146,706	\$104,161
Year 4	57	\$63,084	\$0	\$63,084	\$146,706	\$0	\$146,706	\$83,622
Year 5	43	\$83,622	\$0	\$83,622	\$146,706	\$0	\$146,706	\$63,084
Year 6	29	\$104,161	\$0	\$104,161	\$146,706	\$0	\$146,706	\$42,545
Year 7	14	\$126,167	\$0	\$126,167	\$146,706	\$0	\$146,706	\$20,539
Totals		\$441,585	\$0	\$441,585	\$1,026,942	\$0	\$1,026,942	\$585,357

Disclosures

- The abatement calculator is prepared by Baker Tilly Municipal Advisors, LLC, in conjunction with Hoosier Energy, based on current Indiana law. ***This calculation is intended to provide an ILLUSTRATIVE and PRELIMINARY indication of the level of property taxes and potential property tax savings for a proposed investment based on the assumptions provided by the user and those outlined below. These illustrative calculations should not be relied upon for the purposes of inclusion in legal documents including, but not limited to, incentive agreements or resolutions approving property tax abatement, nor should they be construed as tax advice. Taxpayers must consult their own tax and legal advisors to determine their actual tax liability and to prepare their required annual Indiana property tax filings.*** Please read the Disclosures carefully.
- To be eligible to receive property tax abatements in Indiana, a company must follow a specific application process. Please contact your Hoosier Energy Representative for further guidance.
- Assumes taxes payable 2025 certified property tax rates, as provided by the Indiana Department of Local Government Finance. No assumption has been made for tax rate changes in subsequent years.
- It is assumed that the Circuit Breaker Tax Credit, which limits property tax liability to 3.0% of gross assessed value for commercial and industrial properties, is applied.
- This calculation does not account for the application of the Local Income Tax (LIT) Property Tax Replacement Credit (PTRC) in any jurisdictions in which a LIT PTRC is applicable. The application of the LIT PTRC may reduce the property tax liability and the impact of the Circuit Breaker Tax Credit for a commercial/industrial taxpayer.
- Assumes a one-time investment in real and personal property. Staggering the investments may have a material effect on the actual value of property tax abatements.
- **Real Property:**
 - Real property will be assessed by the appropriate local assessing official. ***The actual assessed value of a real property improvement will be determined upon completion, and the assessed value may vary materially from the cost of the improvement.***
 - Real property in Indiana is subject to annual adjustments of assessed value to the market value of the structure based on annual sales data ("Trending").
- **Depreciable Personal Property:**
 - In order to be eligible for personal property tax abatement, the property must meet certain criteria defined in the Indiana Code and the Indiana Administrative Code. Taxpayers should consult their tax advisors and/or local officials regarding the eligibility requirements for personal property tax abatement.
 - All personal property (equipment) is assumed to be new and is assumed to be depreciated in Pool #2 (5-8 year depreciable life) for property tax purposes. A mixture of new and existing equipment (as well as a mixture of depreciation pools) will produce different tax savings results.
 - On April 15, 2025, Governor Mike Braun signed SEA 1-2025 into law. This legislation removed the 30% "depreciation floor" for all business personal property placed in service after January 1, 2025, which is not located within a tax increment allocation area ("TIF Area") established prior to January 1, 2025. The estimates contained herein account for the application the 30% depreciation floor for all business personal property marked as located within a TIF Area established prior to January 1, 2025.
 - Includes the calculation of Minimum Value Ratio (MVR) for tax abatement of personal property located within a tax increment allocation area established prior to January 1, 2025, which effectively increases the assessed value used in the abatement calculation when the taxpayer is subject to the 30% depreciation floor. The MVR equals the adjusted assessed value at the 30% floor divided by the depreciated assessed value of the equipment.
 - The calculation of illustrative personal property tax liability and abatement savings does not account for the presence of any existing in-service personal property that may be owned by the taxpayer. The presence of existing in-service personal property may materially impact these calculations.
- ***The property tax abatement savings value is an illustrative value based on preliminary information entered into this calculator. Actual abatement savings may differ materially from the results of this calculator based on the timing of the investment, actual assessment of structures upon completion by the local assessing official, differences in depreciation pools for personal property, annual changes in tax rates, changes to Indiana property tax law or regulations, or changes in assessment methodology.***

Hoosier Energy's Tax Abatement Estimator was developed with the assistance of Baker Tilly Municipal Advisors, LLC



Indiana Tax Abatement Results

- Noble County, Kendallville-Way
- Tax Rate (%): 2.4451
- Project Name: Fairview Flats LLC
- Project is located in a TIF Allocation Area established before January 1, 2025: Yes

Real Property: **\$6,000,000**

	Abatement Percentage	With Abatement			Without Abatement			Estimated Tax Abatement Savings
		Property Taxes	Circuit Breaker Tax Credit	Net Property Taxes	Property Taxes	Circuit Breaker Tax Credit	Net Property Taxes	
Year 1	100	\$0	\$0	\$0	\$146,706	\$0	\$146,706	\$146,706
Year 2	95	\$7,335	\$0	\$7,335	\$146,706	\$0	\$146,706	\$139,371
Year 3	80	\$29,341	\$0	\$29,341	\$146,706	\$0	\$146,706	\$117,365
Year 4	65	\$51,347	\$0	\$51,347	\$146,706	\$0	\$146,706	\$95,359
Year 5	50	\$73,353	\$0	\$73,353	\$146,706	\$0	\$146,706	\$73,353
Year 6	40	\$88,024	\$0	\$88,024	\$146,706	\$0	\$146,706	\$58,682
Year 7	30	\$102,694	\$0	\$102,694	\$146,706	\$0	\$146,706	\$44,012
Year 8	20	\$117,365	\$0	\$117,365	\$146,706	\$0	\$146,706	\$29,341
Year 9	10	\$132,035	\$0	\$132,035	\$146,706	\$0	\$146,706	\$14,671
Year 10	5	\$139,371	\$0	\$139,371	\$146,706	\$0	\$146,706	\$7,335
Totals		\$740,865	\$0	\$740,865	\$1,467,060	\$0	\$1,467,060	\$726,195

Disclosures

- The abatement calculator is prepared by Baker Tilly Municipal Advisors, LLC, in conjunction with Hoosier Energy, based on current Indiana law. ***This calculation is intended to provide an ILLUSTRATIVE and PRELIMINARY indication of the level of property taxes and potential property tax savings for a proposed investment based on the assumptions provided by the user and those outlined below. These illustrative calculations should not be relied upon for the purposes of inclusion in legal documents including, but not limited to, incentive agreements or resolutions approving property tax abatement, nor should they be construed as tax advice. Taxpayers must consult their own tax and legal advisors to determine their actual tax liability and to prepare their required annual Indiana property tax filings.*** Please read the Disclosures carefully.
- To be eligible to receive property tax abatements in Indiana, a company must follow a specific application process. Please contact your Hoosier Energy Representative for further guidance.
- Assumes taxes payable 2025 certified property tax rates, as provided by the Indiana Department of Local Government Finance. No assumption has been made for tax rate changes in subsequent years.
- It is assumed that the Circuit Breaker Tax Credit, which limits property tax liability to 3.0% of gross assessed value for commercial and industrial properties, is applied.
- This calculation does not account for the application of the Local Income Tax (LIT) Property Tax Replacement Credit (PTRC) in any jurisdictions in which a LIT PTRC is applicable. The application of the LIT PTRC may reduce the property tax liability and the impact of the Circuit Breaker Tax Credit for a commercial/industrial taxpayer.
- Assumes a one-time investment in real and personal property. Staggering the investments may have a material effect on the actual value of property tax abatements.
- **Real Property:**
 - Real property will be assessed by the appropriate local assessing official. ***The actual assessed value of a real property improvement will be determined upon completion, and the assessed value may vary materially from the cost of the improvement.***
 - Real property in Indiana is subject to annual adjustments of assessed value to the market value of the structure based on annual sales data ("Trending").
- **Depreciable Personal Property:**
 - In order to be eligible for personal property tax abatement, the property must meet certain criteria defined in the Indiana Code and the Indiana Administrative Code. Taxpayers should consult their tax advisors and/or local officials regarding the eligibility requirements for personal property tax abatement.
 - All personal property (equipment) is assumed to be new and is assumed to be depreciated in Pool #2 (5-8 year depreciable life) for property tax purposes. A mixture of new and existing equipment (as well as a mixture of depreciation pools) will produce different tax savings results.
 - On April 15, 2025, Governor Mike Braun signed SEA 1-2025 into law. This legislation removed the 30% "depreciation floor" for all business personal property placed in service after January 1, 2025, which is not located within a tax increment allocation area ("TIF Area") established prior to January 1, 2025. The estimates contained herein account for the application the 30% depreciation floor for all business personal property marked as located within a TIF Area established prior to January 1, 2025.
 - Includes the calculation of Minimum Value Ratio (MVR) for tax abatement of personal property located within a tax increment allocation area established prior to January 1, 2025, which effectively increases the assessed value used in the abatement calculation when the taxpayer is subject to the 30% depreciation floor. The MVR equals the adjusted assessed value at the 30% floor divided by the depreciated assessed value of the equipment.
 - The calculation of illustrative personal property tax liability and abatement savings does not account for the presence of any existing in-service personal property that may be owned by the taxpayer. The presence of existing in-service personal property may materially impact these calculations.
- ***The property tax abatement savings value is an illustrative value based on preliminary information entered into this calculator. Actual abatement savings may differ materially from the results of this calculator based on the timing of the investment, actual assessment of structures upon completion by the local assessing official, differences in depreciation pools for personal property, annual changes in tax rates, changes to Indiana property tax law or regulations, or changes in assessment methodology.***

Hoosier Energy's Tax Abatement Estimator was developed with the assistance of Baker Tilly Municipal Advisors, LLC

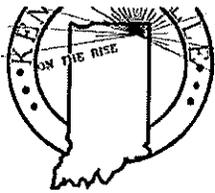
Findings
Kendallville Common Council

Date _____

In the matter of the application for a real property tax deduction for Fairview Flats LLC.

In accordance with IC 6-1.1-12.1-4.8, the Kendallville Common Council has reviewed the statement of benefits provided by the applicant and makes the following findings in the affirmative:

- (1) the estimate of the number of individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed investment in new real estate improvements.
- (2) The estimate of the annual salaries of those individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed investment.
- (3) other benefits about which information was requested are benefits that can be reasonably expected to result from the proposed investment.
- (4) the proposed investment in new real estate will increase the tax base and assist in the rehabilitation of the economic revitalization area.
- (5) The totality of benefits is sufficient to justify the deduction.



City of Kendallville
234 S Main Street
Kendallville, IN 46755-1795
260.347.2452
Fax: 260.347.7045

Inter-office memo

date: February 17, 2026
to: Common Council Members
cc:
from: Clerk Treasurer
subject: Cancellation of Warrants

Dear Council Members,

I am requesting authorization to cancel warrants from 1/01/2023 to 07/30/2025 in the amount of \$46,295.31. I.C 5-11-10.5-3 states all outstanding checks for a period of two years as of December 31st of each year are to be voided by March 1st of each year.

In July 2025 the city experienced fraud from an outside source and was forced to open a new bank account. State Board of Accounts recommended leaving the old account open (with a low balance) to allow for any outstanding checks to clear and then voiding all outstanding checks from the old account.

Sincerely,

Katie Ritchie

City of Kendallville

To: Common Council
From: Katie Ritchie
Date: February 17, 2026
Subject: Cancellation of Warrants - Old Outstanding Checks

Pursuant to IC 5-11-10.5-3, all checks outstanding and unpaid for a period of two years as of December 31st of each year are to be voided and need to be done by March 1st of each year.

The following is a list of all checks outstanding for two or more years as of December 31st last preceding. The checks are void. Once approved the amounts will be receipted back to the fund or funds they were originally drawn and removed the checks from the outstanding check list.

As suggested by SBOA I am requesting authorization to cancel checks from 2 years of issuance through July of 2025 because of check fraud that occurred in August of 2025.

<u>Fund</u>	<u>Payee</u>	<u>Check No.</u>	<u>Check Date</u>	<u>Amount</u>
1101	Nicholas Sibert	29945	1/12/2023	\$17.91
1101	Casey Kintz	30001	1/26/2023	\$218.61
2512	David Rollins	30520	6/29/2023	\$255.79
1101	Brody Fretz	30574	7/13/2023	\$230.44
6201	Mark Schultz	30671	7/27/2023	\$203.80
1101	Nicholas Sibert	30868	10/5/2023	\$41.52
1101	Noah Fischer	30968	11/16/2023	\$183.63
1101	Sidney Shartzler	31029	11/30/2023	\$192.56
1101	Don Gura	31138	1/11/2024	\$246.78
6201	Trevor Hampshire	31260	1/25/2024	\$218.86
1101	Brody Fretz	31322	2/22/2024	\$59.93
1101	Nicholas Sibert	31480	4/18/2024	\$34.24
1101	Noah Fischer	31814	7/25/2024	\$164.15
2512	Kendyll Swary	31847	7/25/2024	\$387.63
1101	Noah Fischer	32031	9/19/2024	\$153.52
1101	Noah Fischer	32433	1/23/2025	\$120.38
1101	Casey Kintz	32439	1/23/2025	\$328.31
1101	Nicholas Sibert	32721	4/17/2025	\$93.24
2512	Shaye-Lynn Ritchie	33005	7/10/2025	\$22.99
1101	Brisk Capital LP	73105	1/12/2023	\$38.15
1101	Ind. Assoc. Cities/ Town	73247	2/7/2023	\$25.00
1101	Life Principals Prison Ministries- Funeral Donation	73686	4/5/2023	\$50.00
1101	Eric Exner	74293	6/29/2023	\$0.92
6201	Eric Exner	74293	6/29/2023	\$1.59
6101	Eric Exner	74293	6/29/2023	\$1.31
6101	Grainger	74523	8/2/2023	\$1,095.01
6101	Steven Gayton	74576	8/3/2023	\$17.31
6201	Steven Gayton	74576	8/3/2023	\$4.64
6201	IDEM	74835	9/15/2023	\$50.00
2228	Ind. Law Enforcement Training Board	75030	10/10/2023	\$850.00
1101	Community Hospital of Noble County	75125	10/17/2023	\$1,672.00
1101	Industrial Waste Management	75359	11/21/2023	\$1,387.50
2206	Filtration Corp. of America	75493	12/8/2023	\$956.80
1101	Deb Frazier	75526	12/13/2023	\$1.20
6201	Deb Frazier	75526	12/13/2023	\$1.54
6101	Deb Frazier	75526	12/13/2023	\$1.46
1101	Samuel Shepherd	75537	12/13/2023	\$1.25
6201	Samuel Shepherd	75537	12/13/2023	\$1.05
6101	Samuel Shepherd	75537	12/13/2023	\$1.52
1101	Josh Desormeaux	75632	12/21/2023	\$46.08
1101	Noble County Recorder	75638	12/22/2023	\$50.00
6201	Eco Systems Connections	76299	4/2/2024	\$3,900.00
6201	Polydyne	76434	4/16/2024	\$31,423.52
1101	Casey Kintz	76535	5/1/2024	\$176.88
1101	Noble County Auditor	76841	6/5/2024	\$10.00
1101	Affordable Signs	77113	7/16/2024	\$375.00
1101	Casey Kintz	77342	8/16/2024	\$81.15
1101	Elizabeth Dewitt	78502	1/17/2025	\$0.46
6201	Elizabeth Dewitt	78502	1/17/2025	\$0.60
6101	Elizabeth Dewitt	78502	1/17/2025	\$0.58
1101	Haley Krahn	78503	1/17/2025	\$1.27
6201	Haley Krahn	78503	1/17/2025	\$2.52
6101	Haley Krahn	78503	1/17/2025	\$1.65
6101	Alexander Summers	79292	5/13/2025	\$1.79
6201	Alexander Summers	79292	5/13/2025	\$1.55

2228 Indiana Association Chief of Police
7704 Jacob Atz

79489
79613

6/4/2025
6/24/2025
Total-

\$700.00
\$189.72
\$46,295.31

Please let me know if you have any questions.
Thank You,



Katie Ritchie



City of Kendallville



Fire Department, 304 East North Street, Kendallville, IN 46755

Phone (260) 347-5010

E-mail: fire@kendallville-in.org

<https://www.kendallville-in.org/>

Report to City Council for Month of January 2026

Statistics:

101 Call Outs for Fire Department Incidents

- 51 – Medical calls
- 1 – Motor Vehicle Accidents
- 8 – Fire Alarms
- 3 – Building Fire
- 38 – Other Related Fires Incidents

CPR Classes:

Northeastern Center CPR Training (15)

Inspections:

- 11 – Local and State Fire Inspections
- 6 – violation notices with reinspection scheduled

Events

- Junior Achievement East Noble High School Freshmen
- Real Men Read Program North Side Elementary
- Hosted Water Thieves Course at the CLC

Thank You,

Jeremy McKinley

Jeremy McKinley
Fire Chief

“Kendallville...Proud of Our Past, Growing for Tomorrow”

KENDALLVILLE POLICE DEPARTMENT

"Partners With The Community"

Lance L. Waters
Mayor

234 South Main Street
Kendallville, IN 46755
260.347.0654

John B. Dixon
Chief of Police

February 11, 2026

TO: Mayor Lance L. Waters
Kendallville City Council Members

FROM: John B. Dixon
Chief of Police

RE: January 2026 Police Department Report to City Council

During the month, the Kendallville Police Department responded to 982 Calls for Service. This is down 162 from the three-year average. There were 23 criminal investigations conducted as the result of crimes reported to the Department, this is the down 5 from the three-year average.

Included in the reported crimes were:

2 thefts (down 7); 2 batteries (same); 0 burglary (same); 2 child abuse investigation; 1 criminal mischief (up 1); 0 disorderly conduct (down 1); 1 death investigation; and 3 domestic battery (up 2) and 0 molesting investigation.

In the month of January, KPD Officers filed a total of 47 criminal charges against 25 adults offenders. 1 individual was taken into custody by officers on outstanding warrants. During the month, there were 18 drug charges, 8 of which were meth related and there were 9 alcohol and 7 DUI charges.

During the month, Officers issued 19 traffic citations and 192 warnings. Officers investigated 7 personal injury accident and 40 property damage accidents.

There were 4 substandard housing, 30 rubbish, 4 junk vehicles, and 6 parking complaints issued.

Respectfully submitted,



John B. Dixon
Chief of Police

Record List - Total:49

Incident	Nature	Incident address	Clearance Code	Reported	Dispositi on	Complaina nt
K26-00037	Ord Rubbish	303 E LISLE ST	WW	12:32:15 01/02/26		
K26-00038	Ord Rubbish	218 ASPEN DR	WW	12:33:54 01/02/26		
K26-00134	Parking Comp	2128 HACIENDA DR	COM	10:46:02 01/05/26		
K26-00137	Parking Comp	218 SILVER ST	TAG	11:43:42 01/05/26		
K26-00165	Ord Rubbish	218 ASPEN DR	KAC	10:17:10 01/06/26		
K26-00166	Ord Rubbish	303 E LISLE ST	KAC	10:19:28 01/06/26		
K26-00175	Parking Comp	123 W WILLIAM ST; HENSINGER PLUMBING & HEATING	COM	13:53:19 01/06/26		
K26-00207	Parking Comp	218 SILVER ST	KAC	09:00:11 01/07/26		
K26-00208	Ord Subst House	217 S LINCOLN ST	WW	09:02:39 01/07/26		
K26-00245	Ord Rubbish	302 GLORY AVE	WW	11:02:26 01/08/26		
K26-00273	Ord Rubbish	218 ASPEN DR	COM	13:55:38 01/09/26		
K26-00274	Ord Rubbish	303 E LISLE ST	COM	13:56:53 01/09/26		
K26-00275	Parking Comp	218 SILVER ST	COM	13:57:57 01/09/26		
K26-00276	Parking Comp	221 S ORCHARD ST; CITY PARKING LOT WEST	COM	13:59:14 01/09/26		
K26-00402	Ord Garbage	229 NEWNAM AVE	WW	10:59:45 01/13/26		
K26-00403	Ord Garbage	225 NEWNAM AVE	WW	11:01:50 01/13/26		
K26-00404	Ord Garbage	220 NEWNAM AVE	WW	11:02:54 01/13/26		
K26-00405	Ord Garbage	228 NEWNAM AVE	WW	11:04:10 01/13/26		
K26-00406	Ord Garbage	219 CONLOGUE AVE	WW	11:05:04 01/13/26		
K26-00407	Ord Garbage	230 E VINE ST	WW	11:06:06 01/13/26		
K26-00408	Ord Garbage	406 S MAIN ST	WW	11:06:53 01/13/26		
K26-00409	Ord Subst House	455 GARDEN ST	KAC	11:07:56 01/13/26		
K26-00471	Ord Rubbish	1004 BELLVUE DR	WW	15:01:28 01/14/26		
K26-00472	Ord Junk Veh	210 PENNSYLVANIA AVE	WW	15:02:49 01/14/26		
K26-00473	Ord Junk Veh	340 N STATE ST	WW	15:04:14 01/14/26		
K26-00547	Ord Garbage	229 NEWNAM AVE	COM	15:27:17 01/16/26		
K26-00548	Ord Garbage	225 NEWNAM AVE	COM	15:29:09 01/16/26		
K26-00549	Ord Garbage	220 NEWNAM AVE	COM	15:30:53 01/16/26		
K26-00550	Ord Garbage	228 NEWNAM AVE	COM	15:31:59 01/16/26		
K26-00551	Ord Garbage	219 CONLOGUE AVE	COM	15:33:21 01/16/26		

K26-00552	Ord Garbage	230 E VINE ST	COM	15:34:40 01/16/26
K26-00553	Ord Garbage	406 S MAIN ST	COM	15:36:03 01/16/26
K26-00554	Ord Junk Veh	340 N STATE ST	COM	15:37:46 01/16/26
K26-00555	Ord Subst House	217 S LINCOLN ST	KAC	15:38:58 01/16/26
K26-00556	Ord Junk Veh	1501 FAIRVIEW RUN	COM	15:40:31 01/16/26
K26-00657	DV	119 S OAK ST	WW	11:44:50 01/20/26
K26-00658	Ord Rubbish	314 E MITCHELL ST	WW	11:46:29 01/20/26
K26-00659	Ord Subst House	217 S LINCOLN ST	COM	11:48:42 01/20/26
K26-00660	Ord Rubbish	1004 BELLVUE DR	COM	11:49:55 01/20/26
K26-00678	Ord Garbage	301 E MITCHELL ST	WW	09:10:10 01/21/26
K26-00679	Ord Garbage	301 E MITCHELL ST	COM	09:11:15 01/21/26
K26-00852	Ord Rubbish	314 E MITCHELL ST	KAC	11:52:13 01/27/26
K26-00853	DV	119 S OAK ST	KAC	11:54:48 01/27/26
K26-00854	DV	210 PENNSYLVANIA AVE	KAC	11:56:19 01/27/26
K26-00895	DV	210 PENNSYLVANIA AVE	COM	08:32:19 01/29/26
K26-00896	Ord Rubbish	314 E MITCHELL ST	COM	08:33:53 01/29/26
K26-00926	DV	709 S STATE ST	WW	08:38:45 01/30/26
K26-00927	DV	207 E LISLE ST	WW	08:40:56 01/30/26
K26-00934	Abandon Veh	119 S OAK ST	COM	12:26:45 01/30/26

Record List - Total:24

Incident	Nature	Incident address	Clearance Code	Reported	Disposition	Complainant
K26-00139	Ord Rubbish	212 W MITCHELL ST	WW	12:07:36	01/05/26	
K26-00212	Ord Rubbish	212 W MITCHELL ST # 1	KAC	10:34:42	01/07/26	
K26-00213	Ord Rubbish	808 W WILLIAM ST	WW	10:36:48	01/07/26	
K26-00243	Ord Rubbish	510 W RUSH ST	WW	10:59:52	01/08/26	
K26-00244	Ord Rubbish	1419 APEX DR	WW	11:01:08	01/08/26	
K26-00454	Ord Rubbish	212 W MITCHELL ST	COM	11:52:47	01/14/26	
K26-00455	Ord Rubbish	808 W WILLIAM ST	COM	11:53:39	01/14/26	
K26-00456	Ord Rubbish	1419 APEX DR	KAC	11:54:29	01/14/26	
K26-00457	Ord Rubbish	302 GLORY AVE	COM	11:55:21	01/14/26	
K26-00458	Ord Rubbish	510 W RUSH ST	COM	11:56:07	01/14/26	
K26-00459	Ord Rubbish	641 DOWLING ST	WW	11:57:03	01/14/26	
K26-00460	Abandon Veh	641 DOWLING ST	WW	11:58:00	01/14/26	
K26-00461	Ord Rubbish	645 DOWLING ST	WW	11:59:04	01/14/26	
K26-00462	Abandon Veh	645 DOWLING ST	WW	12:00:09	01/14/26	
K26-00539	Ord Rubbish	1419 APEX DR	KAC	11:55:01	01/16/26	
K26-00540	Ord Rubbish	641 DOWLING ST	KAC	11:56:22	01/16/26	
K26-00541	Abandon Veh	641 DOWLING ST	KAC	11:57:21	01/16/26	
K26-00542	Abandon Veh	645 DOWLING ST	KAC	11:58:24	01/16/26	
K26-00543	Ord Rubbish	645 DOWLING ST	KAC	11:59:34	01/16/26	
K26-00651	Ord Rubbish	1419 APEX DR	COM	10:44:40	01/20/26	
K26-00652	Ord Rubbish	641 DOWLING ST	COM	10:46:14	01/20/26	
K26-00654	Abandon Veh	641 DOWLING ST	COM	10:47:46	01/20/26	
K26-00655	Ord Rubbish	664 DOWLING ST; BOWENS BODY SHOP	COM	10:49:27	01/20/26	
K26-00656	Abandon Veh	645 DOWLING ST	COM	10:50:25	01/20/26	