

## WABASH COUNTY COUNCIL

The Wabash County Council met in session on Monday, May 19, 2025, in the Commissioner's Meeting Room of the Wabash County Courthouse. Chairman Kyle Bowman called the meeting to order at 6:00 p.m. Council members present: Bowman, Matthew Mize, Dave Terflinger, Gary Ridenour, and Nick Kopkey. Matt Dillon and Sam Hann were Absent. Bowman opened with a word of prayer and Bowman led the Pledge of Allegiance. The proceedings of the meeting were recorded by the County Auditor Shelly Bauccho.

First order of business was a review and approval of the minutes from the April 21, 2025, meeting. Mize made a motion to approve the minutes as presented. Ridenour seconded the motion; it passed by a 5-0 vote.

Dave Terflinger made a point of order and requested the time be noted in the meeting minutes if a Council member is late.

### COUNTY TAX ABATEMENTS:

1. Colt Burnau, Heartland REMC, presented an abatement CF-1. Mize asked when they are moving to the next group of customers. Burnau indicated they are currently finishing up their Bippus ODM and the Jefferson ODM, and projecting to be done with that mid to late fall and then after that they would start addressing the non-member areas. He indicated the project was built to go in phases and to go off demand increments off the largest demand throughout the nine counties that they cover to basically generate revenue. He reported that it is a very expensive project and the project is far from generating positive margins. They will be continuing to go after non-member areas but it is not easy due to being a lot more hurdles, lot more time restraints and a lot more costs. The Duke span system can take upwards of 200 days to get permission. He reported they have full intention of hitting all the non-member areas and the project will never be fully complete. Mize indicated that he had no idea that the project was that large with it being over nine counties. Mize made a motion to approve the CF1 as submitted. Ridenour seconded the motion; it passed by a 5-0 vote.
2. Brian Chamberlain, CFC Distributors, presented an abatement CF-1. Bauccho reported that this CF-1 was turned in late. Terflinger asked what year they were in; this is year one. Mize asked what this was for and Chamberlain reported it was for the laser table. Mize indicated other than the fact that they were late, it appeared that they are complying. Mize made a motion to approve the CF-1. Terflinger seconded the motion; it passed by a 4-0 vote with 1 abstaining (Kopkey).

Next on the agenda, Katelyn Gribben, Wabash County Court Reporter in Circuit Court, is requesting to apply for a \$5,000 reimbursement grant for interpreter funds. She reported this year that the interpreter funds are built in with the language line and they are coming from one line. She indicated that they use in quite a bit especially with the influx of diversity coming into Wabash County. She reported that it is nice to have both language line and interpreter in person. Bauccho reported that the Commissioners approved the request at their meeting on today's date. Kopkey made a motion to approve the request. Terflinger seconded the motion; it passed by a 5-0 vote.

Tenille Zartman, Grow Wabash County, and Allen Marquardt, owner of Custom Cartons, Inc. presented the tax abatement request for Custom Cartons, Inc. Tenille reported it is a family-owned business and they do custom carton packaging. They are requesting a personal property tax abatement to expand. They are adding a printing press and air conditioning units that are required to cool the new printing press. The tax abatement request is \$723,875.00. This will not create any new jobs but will help retain 16 jobs at an hourly rate of \$20.09 per hour. Zartman indicated that the way they typically handle new tax abatement requests is that they have a score sheet with the information and Custom Cartons scored 60 points needed out of 40 to qualify for a 10-year phase tax abatement. The score card that they use has been approved by County Council, the town of North Manchester Council and City Council. She shared that they are looking to update the score card for future years given some of the changes with SB1 and other changes coming in. The Incentive Review Authority met a few weeks ago and they had a positive recommendation. Marquardt indicated they have been a company in Wabash County since 1966. They currently have a printing press and it is needing replaced. They were needing to buy one that is more automated and can run faster. They believe that when it is up and running, they may be able to secure new business which would mean more jobs. Kopkey asked if Custom Cartons currently had a tax abatement and what it was for. Marquardt reported that they currently have one and it was for a die cutter and they are in the fifth year of it. Terflinger indicated that SB1 changed personal property tax for business and questioned if this was a moot point. Zartman indicated that it would be for the total of all their personal property. Zartman indicated that this was only declaratory for now and they would be back at next month's meeting for the confirmatory request. Mize made a motion to approve the SB-1. Bowman seconded the motion; it passed by a 3-2 vote.

**THE COUNTY COUNCIL OF WABASH COUNTY, INDIANA**  
**RESOLUTION NO. 2025-85-03**  
**DECLARATORY RESOLUTION**  
**APPROVING PERSONAL PROPERTY TAX DEDUCTIONS FOR**  
**CUSTOM CARTONS INC.**

WHEREAS, Custom Cartons Inc. ("Applicant") desires to install new manufacturing equipment in unincorporated areas of Wabash County, Indiana, ("Project") as described in Applicant's Statement of Benefits ("Statement of Benefits") previously submitted to the County Council of Wabash County, Indiana ("Council").

WHEREAS, the Council has previously adopted Resolution 2019-85-4, a declaratory resolution designating all unincorporated areas of Wabash County, Indiana, as an economic revitalization area ("Area").

WHEREAS, on March 27, 2025, Applicant filed with the Council its Statement of Benefits as required by I.C. 6-1.1-12.1-3 and I.C. 6-1.1-12.1-4.5.

WHEREAS, the Council has reviewed the Statement of Benefits and hereby finds that the Project as described in the Statement of Benefits will be of public utility, will be to the benefit and welfare of all citizens and taxpayers of the County, and qualifies as investments for which deductions are permitted under I.C. 6-1.1-12.1-4.5.

NOW THEREFORE, BE IT RESOLVED by the Council as follows:

Section 1. Based on the information in the Statement of Benefits describing the Project, the Council makes the following findings:

- (a) The estimate of the value and cost of the Project is reasonable for projects of that nature.
- (b) 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 Project.
- (c) 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 Project.
- (d) The other benefits about which information was requested are benefits that can be reasonably expected to result from the Project.
- (e) The totality of benefits is sufficient to justify the granting of personal property tax deductions to the Applicant pursuant to IC 6-1.1-12.1-4.5, subject to the limitations set forth in the Resolution.

Section 2. Based on the information in the Statement of Benefits and the foregoing findings, the Council, pursuant to I.C. 6-1.1-12.1-4.5, hereby approves and allows the Applicant personal property tax deductions for the Project located in the Area.

Section 3. The period for personal property tax deductions for the Project under I.C. 6-1.1-12.1-4.5 for new manufacturing equipment installed in the Area shall be ten (10) years.

Section 4. Pursuant to I.C. 6-1.1-12.1-9.5, the Council may waive any noncompliance with I.C. 6-1.1-12.1, et. seq. related to the installation of new manufacturing equipment and the granting of tax abatement. Such waiver will not result in a delay in the issuance of tax bills, require the recalculation of tax rates or tax levies for a particular year, or otherwise cause an undue burden on a taxing unit.

Section 5. Pursuant to I.C. 6-1.1-12.1-2.5, there shall be published notice of the adoption and substance of this resolution in accordance with I.C. 5-3-1 ("Notice"), which Notice shall name a date for the public hearing on this matter ("Hearing"), and state that at the conclusion of the Hearing the Council may take final action on the proposed designation and waivers. A copy of this resolution shall be filed with and shall be available for inspection in the office of the Wabash County Assessor.

Section 6. At least ten (10) days prior to the Hearing, pursuant to I.C. 6-1.1-12.1-2.5, the County Auditor shall file copies of the Notice and the Statement of Benefits with the officers of each taxing unit that has the authority to fix budgets, tax rates, and tax levies under I.C. 6-1.1-17-5.

Adopted this 19th day of May, 2025.

Bowman indicated they were presented with the 2025 Wabash County Circuit Breaker Report. After review, Mize made a motion to receive the report as presented. Terflinger seconded the motion; it passed by a 5-0 vote.

Discussion regarding the Wheel Tax and Community Crossings Matching Grant Program review and developments at the State level. Wyatt reported that the State passed HB1461, which is a new transportation funding bill. Primarily, the Community Crossings Match Grant Program will be reduced from \$350,000,000 per year to \$100,000,000 per year. Wyatt reported that over the past 6 years that Wabash County has received the maximum ranging from 1 million to 1.5 million per year and used it for bridge projects and paving projects. The largest impact will be felt in 2026. The County would be eligible for a direct distribution in lieu of Community Crossings funds based upon lane mileage but to be eligible the County would have to have a wheel tax. He indicated that the new taxes, if adopted, would result in an estimated \$219,492-\$1,597,858 in revenue from a wheel tax. After further discussion, Mize made a motion to proceed with a process to implement wheel or excise tax. Terflinger seconded the motion; it passed by a 5-0 vote.

Cole Wyatt gave an update on Vialytics and giving the employees access to information. The employees would need to use a cell phone to access the information each day. Wyatt has checked with Cricket Wireless and to get 12 phones it would be \$35 per month per line for the first month then drop to \$25 per month. He reported this is the cheapest and best option. Mize made a motion for Wyatt to move forward with Cricket Wireless. Terflinger seconded the motion; it passed by a 5-0 vote.

Ross gave an update on the Health Department/Jail remodel. Ross indicated that the concrete work on part of it had been done. They will be receiving another quote for the rest of the concrete work from Allen Weitzel. The Commissioners approved the quote for the new roof and the HVAC system. Niccum indicated that Metal Source is done with their work there and Baucco has the bill. Ross indicated that the architect is close to having the final drawings done. Dawes asked the Council to dissolve the Jail committee as the Commissioners do not feel it is needed anymore and the committee has served its purpose. Greg Harnish will answer to the Commissioners and they will report to the Council each month of the progress. Mize said he wanted to wait until they receive the final drawings from the architect, and then revisit the committee.

Mize asked for an update in regards to the new Jail roof litigation. Dawes reported that there was some additional information needed from Terry Burnworth; however, Terry stated he would not be giving any information until he has been paid. The County is holding the retainage.

Baucco reported that she received a letter from LaFontaine Bio-Gas for this year's Abatement. They just wanted to say they were not claiming their deduction this year. They did not have all their equipment in to file for an abatement this year.

With no other business to come before the Council, Chairman Bowman adjourned the meeting. The next scheduled meeting of the Wabash County Council is Monday, June 16, 2025, at 6:00 p.m.


**The following individuals also attended the County Council meeting:**

*\*If any names are spelled incorrectly, we apologize.*

Louella Krom, Nicky Burnsworth, Jim Dixon, Tyler Niccum, Cheryl Ross, Jeff Dawes, Alan Marquardt, Margaret Marquardt, Aaron Marquardt, Chelsea Parson, Tyler Guenin, and Kandy Barker. **Via Zoom:** Rich Mofield, Laura Grandstaff, Jeanne, NC, Silas Zartman, Suzanne Peebles, Wabash, and ScottLongiphone.


The minutes can be found @ <https://www.in.gov/counties/wabash/meeting-minutes/>

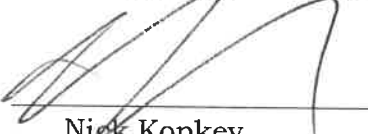
**WABASH COUNTY COUNCIL**

  
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Kyle Bowman, Chairman


  
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Matthew Mize, Vice-Chairman

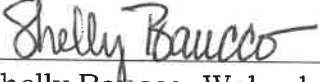
  
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Sam Hann

  
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Matt Dillon

  
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Nick Kopkey

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Gary Ridenour

  
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David Terflinger

Attest:   
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Shelly Baucco, Wabash County Auditor