



**Wabash County
Redevelopment Commission
Tuesday, June 2, 2026 at 10:00 a.m.**

AGENDA

RDC Commissioners

President

Tod Minnich

Appointed by County

Commissioners

Term: 1/1/25 – 12/31/25

In-person Format: Wabash County Courthouse on the second floor in the Council Chambers located at 1 W. Hill St. Wabash, IN 46992

Virtual Format: <https://us02web.zoom.us/j/86363084395>

Meeting ID: 863 6308 4395

Vice President

Lisa Gilman

Appointed by

County Council

Term: 1/1/25 – 12/31/25

1. Call Meeting to Order

2. Election of Officers for 2026

3. Review and Approval of Previous Meeting Minutes

Secretary

Tyler Niccum

Appointed by County

Commissioners

Term: 1/1/25 – 12/31/25

4. Review and Approval of Invoices

5. New Business Items

- Annual Financial Report – Jim Higgins
- Copy of the Notice of Meeting sent to impacted taxing entities
- Memo to the commissioners
- Resolution No. 2026-01

Treasurer

Roger Cromer

Appointed by

County Council

Term: 1/1/25 – 12/31/25

6. Old Business Items

Member

Shelly Bauccho

Appointed by County

Commissioners

Term: 1/1/25 – 12/31/25

7. Adjourn Meeting

Non-voting Member

Kevin Bowman

Appointed by MSD

School Board

Term: 1/1/25 – 12/31/25

Wabash County Redevelopment Commission

May 16, 2025 | 10:00 am | Wabash County Courthouse in the Council Chambers located at 1 W Hill St. Wabash, IN 46992

Meeting Minutes

General notes about this Meeting: The public was informed of this meeting in several ways. First, our media partners were notified to broadly publicize this meeting in an email from Grow Wabash County. The Wabash County staff were informed of the format to field questions from the public. A sign was displayed with information regarding the meeting for the public on the bulletin board in the courthouse.

Attendees:

Commissioners Attendees in-person: Tyler Niccum, Tod Minnich, Roger Cromer, Lisa Gillman, Kevin Bowman

Commissioners Attendees virtually: None

Commissioners Absent: Shelly Baucco

Staff Present: Tenille Zartman, Amber White

Guest Present: Jim Higgins – Virtual, Cheryl Ross

Meeting Opening

The meeting was called to order at 10:01 am by Tod Minnich.

Approval of Minutes – April 1, 2025

Minnich asked the commission for any edits or comments regarding minutes that were emailed out prior to the meeting. No comments or corrections were noted. The motion was made by Cromer to approve the minutes from April 1, 2025 and duly seconded by Gilman. The motion approved unopposed.

New Business

Resolution 2025-01

Higgins noted resolution 2025-01 is drafted in front of commissioners to retain the tax incremental assessed value for 2026. Niccum recommended approval of resolution 2025-01 to capture TIF revenue for 2026. Motion made by Gilman to approve resolution 2025-01 and seconded by Cromer. The motion approved unopposed.

Minnich closed the meeting at 10:11 a.m.



Wabash County Redevelopment Commission
One West Hill Street
Suite 103
Wabash, IN 46992

Client No: 10055.002
Date: 05/27/2026
Invoice No: 39746

For services rendered as detailed in the attached summary.

Total Due \$ 1,181.04

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
1,181.04	0.00	0.00	0.00	0.00	1,181.04

**** PLEASE NOTE THAT AS OF JULY 14, 2025 WE HAVE MOVED! ****

**Our new address is:
101 W. Ohio St., Suite 1401
Indianapolis, IN 46204**

Go Paperless!

Email is an easy and secure way to receive your bill each month. Just email Kathleen.Schultz@lwgcpa.com to have your invoice set up.

LWG CPAs & Advisors
May 27, 2026 Billing Detail
Wabash County Redevelopment Commission
10055.002

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Hourly Rate</u>	<u>Invoice</u>	<u>Memo</u>
Higgins	5/5/2026	1.00	450.00	450.00	Annual Entity Meeting - draft notice of meeting; confirm distribution contact information and forward to Katie for email/mail; update meeting memo and tax impacts; forward to Tenille & Amber; update FileCenter.
Higgins	5/5/2026	0.50	450.00	225.00	Update cover letter and retention resolution; update distribution contacts; forward to Tenille and Amber; update FileCenter re: same.
Schultz	5/5/2026			10.36	Postage for entity meeting notice.
Schultz	5/5/2026	0.50	80.00	40.00	Emailed and mailed annual entity meeting notice.
Higgins	6/2/2026			118.18	Travel (mileage) to and from Wabash - attend RDC meeting.
Higgins	6/2/2026	0.25	450.00	112.50	Attend and present at RDC meeting.
Higgins	6/3/2026	0.50	450.00	225.00	Update FileCenter with signed resolution, distribute to impacted taxing entities and county auditor; upload to Gateway.
		<u>2.75</u>			
				<u>1,181.04</u>	Total Due this Invoice.

2026 LEGISLATIVE CHANGES AFFECTING INDIANA REDEVELOPMENT COMMISSIONS

PREPARED BY:

Barnes & Thornburg LLP's Economic Development Practice Group

April 2026

Below is a summary of some important legislative amendments affecting Indiana Redevelopment Commissions.

AUTOMATIC PASS-THROUGH OF 5% OF ASSESSED VALUE IF JUNE 15 NOTIFICATION DEADLINE IS MISSED

Beginning with the Redevelopment Commission notification due before June 15, 2026, under IC 36-7-14-39(b)(5), if a Redevelopment Commission fails to provide such notification before June 15 of the applicable year, the county auditor must allocate five percent (5%) of the assessed value in the allocation area to the respective taxing units. However, if the Redevelopment Commission notifies the county auditor and the department of local government finance, no later than July 1, that it is unable to meet its debt service obligations with regard to the allocation area without all or part of the allocated tax proceeds attributed to the assessed value that has been allocated to the respective taxing units, then the county auditor may not allocate five percent (5%) of the assessed value in the allocation area to the respective taxing units. *(See House Enrolled Act No. 1210 (2026), effective upon passage.) (See amended IC 36-7-14-39(b)(5).)*

USE OF TAX INCREMENT REVENUES FOR CHILD CARE FACILITIES

Beginning on July 1, 2026, Redevelopment Commissions are authorized to expend tax increment revenues to provide financial assistance (including making grants or loans) for the purpose of encouraging or incentivizing the construction, expansion, or ongoing operation of child care facilities that are in the allocation area or serving the allocation area. *(See House Enrolled Act No. 1177 (2026), effective July 1, 2026.) (See new subparagraph IC 36-7-14-39(b)(4)(O).)*

CHANGES TO RULES RELATING TO RESIDENTIAL HOUSING ALLOCATION AREAS

Beginning on July 1, 2026, a residential housing allocation area is allowed a life of 25 years (rather than 20) from the date of issuance of obligations payable from such allocation area; however, the life ends as soon as such obligations are paid in full, if full payment occurs prior to 25 years. Rather than expiring on June 30, 2026, the change is permanent. IC 36-7-14-53.1, which would have reinstated the less favorable law that had been in effect beginning on January 1, 2023, is repealed. *((See House Enrolled Act No. 1001 (2026), Sections 26-27) effective July 1, 2026.) (See amended IC 36-7-14-53 and repeal of IC 36-7-14-53.1.)*

Dated: May 6, 2026

To the Members of the Attached Distribution List:

The Wabash County Redevelopment Commission (the “Commission”) previously has established various Allocation Areas (the “Allocation Areas”) for purposes of capturing tax increment revenues pursuant to IC 36-7-14-39 and IC 36-7-14-39.3 (the “TIF Revenues”).

During its 2018 Session, the Indiana General Assembly added a provision to the Indiana Code (36-7-25-8) which requires each redevelopment commission to annually present information for the governing bodies of all taxing units that have territory within an allocation area of the redevelopment commission.

Accordingly, the Commission has scheduled this matter to be a part of its agenda for the meeting on **Tuesday, June 2nd at 10:00 am**. The meeting will be held in the Commissioners Meeting Room, Wabash County Courthouse, 1 West Hill Street, Wabash, Indiana.

Sincerely,

WABASH COUNTY REDEVELOPMENT COMMISSION

WABASH COUNTY REDEVLEOPMENT COMMISSION
Annual Entity Meeting
Distribution List

- Wabash County Auditor
Shelly Bauccho
1 West Hill Street, Suite 103
Wabash, Indiana 46992
sbauccho@wabashcounty.in.gov

- County Council and Board of Commissioners of Wabash County
c/o Shelly Bauccho, County Auditor
1 West Hill Street, Suite 103
Wabash, Indiana 46992
sbauccho@wabashcounty.in.gov

- Township Board of Chester Township
c/o Becky Melton, Trustee
11942 N 300 E
North Manchester, Indiana 46962
b.melton.trustee@gmail.com

- Township Board of Lagro Township
c/o Andy DeLong, Trustee
P.O. Box 285
Lagro, Indiana 46941
adelong@lagrotownship.in.gov

- Township Board of Liberty Township
c/o Deb Dale, Trustee
8691 S. 200 E.
LaFontaine, Indiana 46940
libertytownship@embarqmail.com

- Township Board of Noble Township
c/o Lori Harnish, Trustee
4181 S. 150 W.
Wabash, Indiana 46992
trusteenet@gmail.com

- Township Board of Paw Paw Township
c/o Ashley Cordes, Trustee
340 State Road 16
Roann, Indiana 46974
acdcfarms@centurylink.net
- Township Board of Pleasant Township
c/o Rebecca A. Warmuth, Trustee
10459 North Ogden Road
North Manchester, Indiana 46962
pleasantrustee@northcc.net
- Township Board of Waltz Township
c/o Michael Ruse, Trustee
46 West Oak Street
Somerset, Indiana 46984
mruse@waltztownship85.in.gov
- Town of LaFontaine Town Council
c/o Tracie Hensley, Clerk-Treasurer
13 West Branson Street
P.O. Box 207
LaFontaine, Indiana 46940
clerk-treasurer@townoflafontaine.com
- Town of Roann Town Council
c/o Robert Ferguson, Clerk-Treasurer
110 Chippewa Street
P.O. Box 276
Roann, Indiana 46974
bferguson@roann.in.gov
- Manchester Community Schools Board of Trustees
c/o Dr. Jeffrey Stephens, Interim Superintendent
404 West Ninth Street
North Manchester, Indiana 46962
jeff_stephens@mcs.k12.in.us

- MSD of Wabash County Schools Board of Education
c/o Christopher Kuhn, Superintendent
204 North 300 West
Wabash, Indiana 46992
kuhnc@msdwc.k12.in.us
- Roann-Paw Paw Township Public Library Board of Directors
c/o Joy A. Harber, Director
240 South Chippewa Street
Roann, Indiana 46974
director@roannpubliclibrary.com



May 5, 2026

To: Members of the Wabash County Redevelopment Commission

From: Jim Higgins, LWG CPAs & Advisors

Re: Annual Entity Meeting Information Summary

In 2018 the Indiana General Assembly amended the Indiana Code to add IC 36-7-25-8 which, in part, requires that the redevelopment commission shall annually present information to the governing bodies of all of the taxing units that have territory within an allocation area of the commission.

The information that must be included includes:

1. The commission's budget with respect to the allocated property tax proceeds (TIF revenues)
2. The long term plan for the allocation areas
3. The impact on each taxing entity

Accordingly, I have provided the following Information for the Commission Members:

1. The Budget: The Commission has not, nor does it expect to adopt a formal budget for its activities. The County maintains three (3) primary Economic Development Areas (EDAs). The 2024 receipts and disbursements for each of these EDAs are as follows:

<u>EDA</u>	<u>Receipts</u>	<u>Debt/Payments</u>	<u>Excess/ Deficit</u>	<u>12/31/2025 Balance</u>
POET	429,052.56	(429,052.56)	0.00	0.00
MetroNet	12,167.65	(3,362.32)	8,805.33	41,370.64
LaFontaine	540.42	(275.18)	265.24	2,295.82

Note – The POET TIF Revenues are used to pay the debt service on the Taxable Economic Development Tax Increment Revenue Bonds, Series 2011. The Bonds are currently outstanding in the amount of \$1,505,000 and have a scheduled final maturity of February 1, 2030. The MetroNet and LaFontaine EDAs are accumulating funds to recoup a grant given to MetroNet (in the amount of \$150,000 to incentivize the extension of fiber into certain unincorporated areas of Wabash County.

2. Long Term Plan: As outlined in the various Economic Development Plans the description of the proposed project(s) included, but were not limited to, the following:
 - A. Construction/extension of sewer lines;

- B. Construction/extension of water lines;
- C. Improvements for advance drainage;
- D. Construction/improvements of roads, sidewalks and curbs servicing the area;
- E. Acquisition/purchase of Emergency Equipment;
- F. Demolition of buildings;
- G. Purchase of real property and:
- H. Incentives to potential and existing business enterprises located within or servicing the area.
- I. Enhance employment opportunities through workforce development measures.

3. Impact of Each Taxing Entity: For each \$1 million in captured incremental assessed value, the Commission receives between \$13,030 and \$24,094 of TIF revenue depending on the taxing district in which the investment is made and captured, and while there is no excess TIF revenue being retained by the Commission, the table below summarizes the impact of passing back \$1 million of incremental assessed value as a way to demonstrate the impact on the various taxing entities.

Note – impacts for levy controlled township funds are not provided as there was no impact on the existing tax rates

Additionally, please note that no calculation of the impact on circuit breaker credits has been made.

<u>Entity</u>	<u>2026</u>	
	<u>Tax Rate</u>	<u>Levy</u>
County	(0.0001)	0
County - Cum Bridge	0.0000	223
County - Cum Cap Dev	0.0000	315
Chester Township Cum Fire	0.0000	132
Largo Township Cum Fire	0.0000	319
Librerly Township Cum Fire	0.0000	145
Noble Township Cum Fire	0.0000	199
Paw Paw Townshp Cum Fire	0.0000	133
Pleasant Township Cum Fire	0.0000	134
LaFontaine Cum Fire	0.0000	286
North Manchester Schools	(0.0014)	0
MSD Wabash County	(0.0010)	0
Town of Roann	(0.0667)	0
Roann Public Library	(0.0003)	0

RESOLUTION NO. 2026-01

**RESOLUTION OF THE WABASH COUNTY REDEVELOPMENT COMMISSION OF ITS
DETERMINATION OF NEED TO CAPTURE TAX INCREMENT REVENUES**

WHEREAS, the Wabash County Redevelopment Commission (the “Commission”) previously has established the “Economic Development Areas”, see attached Exhibit A (the “Economic Development Areas”), and designated the Economic Development Areas as “Allocation Areas” for purposes of capturing incremental property taxes (the “TIF Revenues”) pursuant to Indiana Code 36-7-14-39 and IC 36-7-14-39.3; and

WHEREAS, under IC 36-7-14-39(b)(4) the Commission is required to make certain determinations relating to its need to capture TIF Revenues for the following budget year.

WHEREAS, The Commission’s Municipal Advisor will provide the required notification to the taxing units impacted by the Economic Development Areas, as detailed in Exhibit B, of the Commission’s intent to capture all of the available TIF Revenues for budget year 2027.

NOW, THEREFORE, BE IT RESOLVED by the Commission, governing body of the Wabash County Department of Redevelopment, as follows:

1. Pursuant to IC 36-7-14-39(b)(4), the Commission hereby makes the determination that, for budget year 2027, all of the incremental assessed value of taxable property in the Allocation Areas is needed to produce TIF Revenues necessary to make, when due, principal and interest payments on bonds issued or to be issued pursuant to IC 36-7-14-39(b)(3), plus the amount necessary for other purposes described in IC 36-7-14-39(b)(3). The Commission therefore determines that there is no excess assessed value in any of the Allocation Areas that may be allocated to the respective taxing units in the manner prescribed in IC 36-7-14-39(b)(1).

2. The Commission hereby directs the Municipal Advisor to the Commission to provide written notifications of the determinations made herein to the Wabash County Auditor, the Wabash County Council, and each taxing unit that is wholly or partly located within the Allocation Areas, in the manner set forth in IC 36-7-14-39(b)(4)(B).

3. This Resolution shall take effect immediately upon adoption.

ADOPTED by the Wabash County Redevelopment Commission this 2nd day of June 2026.

WABASH COUNTY REDEVELOPMENT COMMISSION

President

Vice President

Secretary

Member

Member

Exhibit A

Economic Development Area

Wabash County Industrial Park

Poet

Wabash County Metro FiberNet

Allocation Area

Wabash AgriProducts

Poet

Wabash County Metro FiberNet

Exhibit B
Distribution List

- Wabash County Auditor
Shelly Bauccho
1 West Hill Street, Suite 103
Wabash, Indiana 46992
sbauccho@wabashcounty.in.gov
- County Council and Board of Commissioners of Wabash County
c/o Shelly Bauccho, County Auditor
1 West Hill Street, Suite 103
Wabash, Indiana 46992
sbauccho@wabashcounty.in.gov
- Township Board of Chester Township
c/o Becky Melton, Trustee
11942 N 300 E
North Manchester, Indiana 46962
b.melton.trustee@gmail.com
- Township Board of Lagro Township
c/o Andy DeLong, Trustee
P.O. Box 285
Lagro, Indiana 46941
adelong@lagrotwonship.in.gov
- Township Board of Liberty Township
c/o Deb Dale, Trustee
8691 S. 200 E.
LaFontaine, Indiana 46940
libertytownship@embarqmail.com
- Township Board of Noble Township
c/o Lori Harnish, Trustee
4181 S. 150 W.
Wabash, Indiana 46992
trusteenet@gmail.com

- Township Board of Paw Paw Township
c/o Ashley Cordes, Trustee
340 State Road 16
Roann, Indiana 46974
acdcfarms@centurylink.net
- Township Board of Pleasant Township
c/o Rebecca A. Warmuth, Trustee
10459 North Ogden Road
North Manchester, Indiana 46962
pleasanttrustee@northcc.net
- Township Board of Waltz Township
c/o Michael Ruse, Trustee
46 West Oak Street
Somerset, Indiana 46984
mruse@waltztownship85.in.gov
- Town of LaFontaine Town Council
c/o Tracie Hensley, Clerk-Treasurer
13 West Branson Street
P.O. Box 207
LaFontaine, Indiana 46940
clerk-treasurer@townoflafontaine.com
- Town of Roann Town Council
c/o Robert Ferguson, Clerk-Treasurer
110 Chippewa Street
P.O. Box 276
Roann, Indiana 46974
bferguson@roann.in.gov
- Manchester Community Schools Board of Trustees
c/o Dr. Jeffrey Stephens, Interim Superintendent
404 West Ninth Street
North Manchester, Indiana 46962
jeff_stephens@mcs.k12.in.us

- MSD of Wabash County Schools Board of Education
c/o Christopher Kuhn, Superintendent
204 North 300 West
Wabash, Indiana 46992
Kuhnc@msdwc.k12.in.us
- Roann-Paw Paw Township Public Library Board of Directors
c/o Joy A. Harber, Director
240 South Chippewa Street
Roann, Indiana 46974
director@roannpubliclibrary.com