



COMPLIANCE WITH STATEMENT OF BENEFITS REAL ESTATE IMPROVEMENTS

State Form 51766 (R5 / 12-21)

Prescribed by the Department of Local Government Finance

2024 PAY 2025

FORM CF-1 / Real Property

PRIVACY NOTICE

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

INSTRUCTIONS:

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

SECTION 1 TAXPAYER INFORMATION		
Name of taxpayer LMBW PROPERTIES, LLC (LESSEE: IOM HEALTH)	County WABASH	
Address of taxpayer (number and street, city, state and ZIP code) 140 LN 740C, LAKE JAMES ANGOLA IN 46703	DLGF taxing district number 85-008	
Name of contact person Todd Churchward	Telephone number 260-969-2585	

SECTION 2 LOCATION AND DESCRIPTION OF PROPERTY		
Name of designating body WABASH CITY COUNCIL	Resolution number	Estimated start date (month, day, year) 03/01/2017
Location of property 1700 NORTH ALBER STREET WABASH IN 46992		Actual start date (month, day, year)
Description of real property improvements: CONSTRUCTION OF A 30,000 SF MEDICAL OFFICE BUILDING		Estimated completion date (month, day, year) 12/31/2017
		Actual completion date (month, day, year)

SECTION 3 EMPLOYEES AND SALARIES		
EMPLOYEES AND SALARIES	AS ESTIMATED ON SB-1	ACTUAL
Current number of employees		Not Yet Available
Salaries		
Number of employees retained		
Salaries		
Number of additional employees	23	
Salaries	1,336,000	

SECTION 4 COST AND VALUES		
COST AND VALUES	REAL ESTATE IMPROVEMENTS	
AS ESTIMATED ON SB-1	COST	ASSESSED VALUE
Values before project		
Plus: Values of proposed project	8,000,000	5,600,000
Less: Values of any property being replaced		
Net values upon completion of project	8,000,000	5,600,000
ACTUAL	COST	ASSESSED VALUE
Values before project		
Plus: Values of proposed project	Not Yet Available	1,808,200
Less: Values of any property being replaced		
Net values upon completion of project		1,808,200

SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER		
WASTE CONVERTED AND OTHER BENEFITS	AS ESTIMATED ON SB-1	ACTUAL
Amount of solid waste converted		
Amount of hazardous waste converted		
Other benefits:		

SECTION 6 TAXPAYER CERTIFICATION		
I hereby certify that the representations in this statement are true.		
Signature of authorized representative 	Title Agent	Date signed (month, day, year) 4/4/24

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

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

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

We have reviewed the CF-1 and find that:

- ☐ the property owner **IS** in substantial compliance
- ☐ the property owner **IS NOT** in substantial compliance
- ☐ other (specify) _____

Reasons for the determination (attach additional sheets if necessary)

Signature of authorized member

Date signed (month, day, year)

Attested by:

Designating body

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

Time of hearing

☐ AM
☐ PM

Date of hearing (month, day, year)

Location of hearing

HEARING RESULTS (to be completed after the hearing)

☐ Approved ☐ Denied (see instruction 4 above)

Reasons for determination (attach additional sheets if necessary)

Signature of authorized member

Date signed (month, day, year)

Attested by:

Designating body

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

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



STATEMENT OF BENEFITS REAL ESTATE IMPROVEMENTS

State Form 51767 (R6 / 10-14)
Prescribed by the Department of Local Government Finance

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)

2017 PAY 2018

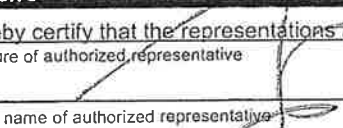
FORM SB-1 / Real Property

PRIVACY NOTICE

Any information concerning the cost of the property and specific salaries paid to individual employees by the property owner is confidential per IC 6-1.1-12.1-5.1.

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 redevelopment or rehabilitation of real property for which the person wishes to claim a deduction.
- The statement of benefits form must be submitted to the designating body and the area designated an economic revitalization area before the initiation of the redevelopment or rehabilitation for which the person desires to claim a deduction.
- To obtain a deduction, a Form 322/RE must be filed with the County Auditor before May 10 in the year in which the addition to assessed valuation is made or not later than thirty (30) days after the assessment notice is mailed to the property owner if it was mailed after April 10. A property owner who failed to file a deduction application within the prescribed deadline may file an application between March 1 and May 10 of a subsequent year.
- 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. For a Form SB-1/Real Property that is approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. IC 6-1.1-12.1-17

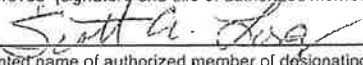
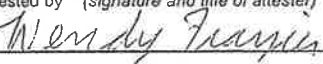
SECTION 1 TAXPAYER INFORMATION					
Name of taxpayer LMBW PROPERTIES, LLC (LESSEE: IOM HEALTH SYSTEM, L.P. DBA LUTHERAN HEALTH)					
Address of taxpayer (number and street, city, state, and ZIP code) 140 LN 740C, LAKE JAMES ANGOLA IN 46703					
Name of contact person BILL CUPP		Telephone number 260-424-8448		E-mail address BILL.CUPP@CBRE-STURGES.COM	
SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT					
Name of designating body WABASH CITY COUNCIL				Resolution number	
Location of property 1700 NORTH ALBER STREET WABASH IN 46992		County WABASH		DLFG taxing district number 85-008	
Description of real property improvements, redevelopment, or rehabilitation (use additional sheets if necessary) CONSTRUCTION OF A 30,000 SF MEDICAL OFFICE BUILDING				Estimated start date (month, day, year) 03/01/2017	
				Estimated completion date (month, day, year) 12/31/2017	
SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT					
Current number	Salaries	Number retained	Salaries	Number additional	Salaries
				23	1,336,000
SECTION 4 ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT					
	REAL ESTATE IMPROVEMENTS				
	COST		ASSESSED VALUE		
Current values					
Plus estimated values of proposed project	8,000,000		5,600,000		
Less values of any property being replaced					
Net estimate values upon completion of project	8,000,000		5,600,000		
SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER					
Estimated solid waste converted (pounds) _____			Estimated hazardous waste converted (pounds) _____		
Other benefits:					
SECTION 6 TAXPAYER CERTIFICATION					
I hereby certify that the representations in this statement are true.					
Signature of authorized representative 				Date signed (month, day, year) 3/31/2017	
Printed name of authorized representative KYLE A. WITHER				Title MEMBER LMBW PROPERTIES, LLC	

FOR USE OF THE DESIGNATING BODY

We find that the applicant meets the general standards in the resolution or to be adopted by this body. Said resolution, passed or to be passed adopted 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 _____.
- B. The type of deduction that is allowed in the designated area is limited to:
1. Redevelopment or rehabilitation of real estate improvements; ☐ Yes ☐ No
 2. Residentially distressed areas ☐ Yes ☐ No
- C. The amount of deduction applicable is limited to \$ _____.
- D. Other limitations or conditions (specify) _____
- E. Number of years allowed: ☐ Year 1 ☐ Year 2 ☐ Year 3 ☐ Year 4 ☐ Year 5 (* see below)
☐ Year 6 ☐ Year 7 ☐ Year 8 ☐ Year 9 ☐ Year 10
- F. For a statement of benefits approved after June 30, 2013, did this designating body adopt an abatement schedule per IC 6-1.1-12.1-17?
☐ Yes ☐ No
 If yes, attach a copy of the abatement schedule to this form.
 If no, the designating body is required to establish an abatement schedule before the deduction can be determined.

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

Approved (signature and title of authorized member of designating body) 	Telephone number	Date signed (month, day, year) 4-10-2017
Printed name of authorized member of designating body Scott A. Long	Name of designating body COMMON COUNCIL	
Attested by (signature and title of attester) 	Printed name of attester Wendy Frazier	

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

- A. For residentially distressed areas where the Form SB-1/Real Property was approved prior to July 1, 2013, the deductions established in IC 6-1.1-12.1-4-1 remain in effect. The deduction period may not exceed five (5) years. For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. The deduction period may not exceed ten (10) years. (See IC 6-1.1-12.1-17 below.)
- B. For the redevelopment or rehabilitation of real property where the Form SB-1/Real Property was approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. (See IC 6-1.1-12.1-17 below.)

IC 6-1.1-12.1-17

Abatement schedules

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

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

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

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

RESOLUTION NO. 5, 2017

A RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF WABASH, INDIANA, MAKING FINDINGS
WITH RESPECT TO THE STATEMENT OF BENEFITS OF LMBW PROPERTIES, LLC


WHEREAS, LMBW PROPERTIES, LLC (Lessee: IOM HEALTH SYSTEM LP) has filed with the Common Council of the City of Wabash, Indiana, a Statement of Benefits in connection with the improvements to real estate located at 1700 North Alber Street, Wabash Indiana; and

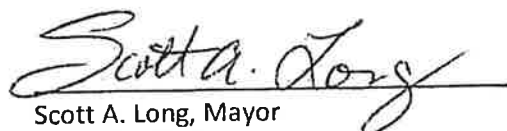
WHEREAS, the Common Council of the City of Wabash, Indiana, has reviewed the Statement of Benefits of LMBW PROPERTIES, LLC (Lessee: IOM HEALTH SYSTEM LP) and has been satisfactorily advised with respect thereto.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Wabash as follows, to-wit:

1. The estimate of the value of the real estate improvements is reasonable; and
2. The estimated number of individuals LMBW Properties, LLC (Lessee: IOM HEALTH SYSTEM LP) represent that will be employed can be reasonably expected to result from the construction of the improvements to the real estate; and
3. The estimated amount of the annual salaries of those individuals LMBW Properties, LLC (Lessee: IOM HEALTH SYSTEM LP) represent that is expected to be employed can be reasonably expected to result from the proposed construction of the improvements to the real estate; and
4. Any other benefits about which information was requested are benefits that can be reasonably expected to result from the proposed construction of the improvements to the real estate; and
5. The totality of benefits is sufficient to justify the deduction; and
6. The deduction for the personal property is allowed for a period of ten (10) years.

PASSED BY THE COMMON COUNCIL OF THE CITY OF WABASH, INDIANA, this 10 day of April, 2017.


Doug Adams, President
Common Council, City of Wabash


Scott A. Long, Mayor
City of Wabash

ATTEST:

Wendy Frazier

Wendy Frazier, Clerk Treasurer

City of Wabash



POWER OF ATTORNEY

State Form 23261 (R 6 / 2-03)

Prescribed by the Department of Local Government Finance

Please TYPE or PRINT.

PART I - POWER OF ATTORNEY

1. Taxpayer Information (taxpayer must sign and date this form on page 2, line 7 and have the form notarized on page 2, line 8.)

Taxpayer (name(s) and address(es)) IOM Health Systems LP 7950 West Jefferson Blvd. Fort Wayne, IN 46804	Social Security Number Employer Identification number 35-1963748 Daytime telephone number
--	--

Hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

2. Representative Information (representative must sign and date this form on page 2, Part II.)

Name and address Todd B. Churchward, Gregory A. Poore, Rebecca L. Ward Baden Tax Management 6920 Pointe Inverness Way, Suite 301 Fort Wayne, IN 46804	Telephone number (260) 422-2551 Fax number (260) 969-2581 Check if: <input checked="" type="checkbox"/> New Address <input checked="" type="checkbox"/> New Telephone Number
Name and address	Telephone number Fax number Check if: <input type="checkbox"/> New Address <input type="checkbox"/> New Telephone Number

to represent the taxpayer(s), for the following matters, before the:

- ☒ Department of Local Government Finance ☒ Allen County Property Tax Assessment Board of Appeals
☒ Indiana Board of Tax Review

3. Tax Matters

Type of Tax (real property, personal property)	Tax Form Number (130, 131, 133, 17T, etc.)	Year(s) or Period(s)
Real Estate and Personal Property	11, 17T, 103, 113, 114, 115, 177, 118, 130, 131, 132, 133, 138, 322A, 322ERA, CF1, SB1	2009-2012 and Subsequent

4. Acts Authorized: The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described in Line 3, including the authority to sign any agreements, consents or other documents.

List any specific additions or deletions to the acts otherwise authorized in this power of attorney

5. Notices and Communications: Notices and other communications will be sent to the first representative listed in line 2.

- a. If you also want the second representative listed to receive such notices and communications, check this box..... ☒

6. Retention/Revocation of Prior Power(s) of Attorney: The filing of this power of attorney automatically revokes all earlier power(s) of attorney with the Allen County Property Tax Assessment Board of Appeals, Department of Local Government Finance, or Indiana Board of Tax Review for the same tax matters and years or periods covered by this document.

If you do not want to revoke a prior power of attorney, check this box ☐

You must attach a copy of any power of attorney you want to remain in effect.

Continued on reverse side

7. Signature of Taxpayer: If signed by a corporate officer, partner, guardian, tax matters partner/person, executor, receiver, administrator or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

The following applies if the authorized representative is a Certified Property Tax Representative pursuant to 50 IAC 15-5-5:

I understand that by authorized Baden Tax Management as my Certified Property Tax Representative, I am aware of and accept the possibility that the property value may increase as a result of filing an administrative appeal with the Property Tax Assessment Board of Appeals, and that I may be compelled to appear at a hearing before the Property Tax Assessment Board of Appeals or the Department of Local Government Finance.

I further understand that the Certified Property Tax Representative is not an attorney and may not present arguments of a legal nature on my behalf.

If this power of attorney is not signed, dated and notarized it will be returned.

Signature of taxpayer <i>R. Craig Pickard</i>	Title (if applicable) AUTHORIZED REPRESENTATIVE
Printed name of taxpayer R. CRAIG PICKARD	Date signed (month, day, year) 9/28/12
Signature of taxpayer	Title (if applicable)
Printed name of taxpayer	Date signed (month, day, year)

8. Acknowledgment

STATE OF Williamson, TN) SS:
COUNTY OF Williamson

Before me, a notary public in and for said state and county, personally appeared, this 28 day of Sept, 2012, the taxpayer(s) or a person duly authorized to sign for and on behalf of the taxpayer(s), who acknowledged the execution of this power of attorney as the voluntary act and deed of the taxpayer(s).



Signature of Notary <i>Susan Sharp Thompson</i>	County of residence Williamson
Typed or printed name of Notary Susan Sharp Thompson	Date commission expires 2-14-2016

PART II - DECLARATION OF REPRESENTATIVE

Under penalty of perjury, I declare that:

- I am aware of the status, rules and regulations applicable to the matters specified in line 3;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:

- a. Certified Public Accountant - duly qualified to practice as a certified public accountant in the jurisdiction shown below.
- b. Certified Tax Representative pursuant to 50 IAC 15-5.
- d. Other (specify) _____

If this declaration of representative is not signed and dated, the power of attorney will be returned.

DESIGNATION (insert above letter - a, b, or c)	JURISDICTION (state, etc.) OR ENROLLMENT CARD NO.	SIGNATURE	DATE
a	INDIANA	<i>John B. Chittard</i>	9/28/12
b	INDIANA	<i>Mr. A. Pomeroy</i>	9/28/12
a	INDIANA	<i>Rebecca L. Chittard</i>	9/28/12
a	INDIANA		