
MEMORANDUM

TO: Wabash City Council

FROM: Tenille Zartman, Grow Wabash County

SUBJECT: Updated Tax Abatement Scoresheet

DATE: 6/23/2025

Purpose:

To provide information from Grow Wabash County and the Incentive Review Authority (IRA) regarding the updated scoring criteria for tax abatement. These revisions are intended to strengthen eligibility standards while maintaining a business-friendly approach. The changes reflect our strategic priorities for sustainable growth, workforce development, and long-term community investment. The IRA serves as an independent advisory committee to Grow Wabash County, ensuring objectivity and consistency in recommendations to the Wabash County Council. While the Council retains full discretion over tax abatement decisions, it typically values IRA input as a reflection of best practices in business development and retention.

Summary of Key Scoring Criteria Updates:

The revised scoresheet introduces more rigorous minimum standards and scoring thresholds to ensure that tax abatements are reserved for high-quality projects. The highlights include:

Eligibility Threshold Changes:

- Business Personal Property Investment: Projects with under \$2 million in total business personal property are no longer eligible for personal property abatements.
- Minimum Investment Requirement: Combined real and personal property new investment must be at least \$750,000 (up from \$100,000) to qualify.
- Minimum Wage Requirement: Jobs paying less than \$19/hour are not eligible, reflecting the updated livable wage for a single adult in Wabash County (previously \$12/hour).
- Equipment Eligibility: Equipment sourced from Indiana that was previously used by any affiliate company or involved in an arm's-length transaction is not eligible for abatement.
- Minimum Score to Qualify: A project must now score at least 30 points (up from 20 points) on the revised 100-point scale to be eligible for any abatement consideration.

Scoring & Duration Adjustments:

- 10-Year Abatement Restriction: Only projects scoring 60 points or more will qualify for the full 10-year abatement (previously 40 points).
- Revised Point Allocation: This change will result in more qualifying projects falling into the 3-year or 6-year abatement categories, encouraging higher impact proposals.

Additional Improvements:

- New Points for Local Residency: Points are now awarded for upper management residing in Wabash County, which is strongly correlated with long-term community engagement and business retention.
- Wage Quality Emphasis: No points will be awarded for any jobs that pay less than the county average wage of \$24.16/hour, reinforcing the goal of attracting high-wage employers.
- Revised Investment Tiers: Investment scoring has been updated to reflect today's economic realities, with new ranges from \$750,000 to \$7 million+ (previously \$100,000 to \$1.5 million+).
- Revised points for jobs to be maximum 20 points for new jobs (1 point per job) and lowered points for retained to maximum 10 points (1 point per job).

Next Steps

This will also go before the Wabash County and North Manchester as well.

EVALUATION
PROPOSED TAX ABATEMENT SCORESHEET

Company:				Date:	
Targeting:		Points Possible		Points Assigned	Comments
A Ind. Park, or property zoned w/utilities		10		0	
B. Expand in Current Location		10		0	
C. Substantial Rehab in Current Location		10		0	
D. Replacement facility in New Location		5		0	
E. Improperly zoned or inconsistent w/comprehensive plan		Does Not Qualify		--	
Points Assigned for Targeting:				0	
Value Added: (total real property + eligible personal property)		Points Possible		Points Assigned	Comments
\$7 million or more		15		0	
\$6.6 million - \$7 million		14		0	
\$6.1 million - \$6.5 million		13		0	
\$5.6 million - \$6 million		12		0	
\$5.1 million - \$5.5 million		11		0	
\$4.6 million - \$5 million		10		0	
\$4.1 million - \$4.5 million		9		0	
\$3.6 million - \$4 million		8		0	
\$3.1 million - \$3.5 million		7		0	
\$2.6 million - \$3 million		6		0	
\$2.1 million - \$2.5 million		5		0	
\$1.6 million - \$2 million		4		0	
\$1.1 million - \$1.5 million		3		0	
\$750,000 - \$1 million		2		0	
Less than \$750,000		Does Not Qualify		--	
If company's total business personal is under \$2M company it DOES NOT qualify as it is exempt from personal property taxes starting in 2026. This exemption applies to the total acquisition cost of the business personal property within a county, not the assessed value		Does Not Qualify		--	
Points Assigned for Value Added:				0	
Jobs Created:		Points Possible		Points Assigned	Comments
(1 pt. per job max 20 points)		20		0	
Jobs Retained:		Points Possible		Points Assigned	Comments
(1 pt. per job max 10 points)		10		0	
Average Annual Wage for Jobs Created / Retained		Points Possible		Points Assigned	Comments
(total payroll / number of jobs; 2080 man hours / yr)					
\$28.00 / hour or more		20		0	
\$27.00 - \$27.99 / hour		16		0	
\$26.00 - \$26.99 / hour		14		0	
\$25.00 - \$25.99 / hour		12		0	
\$24.00 - \$24.99 / hour		10		0	
\$23.00 - \$23.99 / hour		0		0	
\$21.00 - \$22.99 / hour		0		0	
\$19.00 - \$20.99 / hour		0		0	
Less than \$19.00 / hr		Does Not Qualify		--	
*County Average in May 2025 is of \$24.16/hour; living wage for a single adult is \$19.09 per hour in Wabash County					
Points Assigned for Average Wage:				0	
Community Development:		Points Possible		Points Assigned	
Applicant is/will become a Grow Wabash County member		2		0	
Require HS Diploma or equivalent for new hires		1		0	
Applicant will prioritize hiring Wabash County residents for newly created jobs		1		0	
Applicant has Continuous Improvement QC program		1		0	
Applicant provides transferable skills training		1		0	
Applicant has a community engagement strategy		1		0	
Applicant will encourage / reward employees to volunteer in community		1		0	
Applicant co-pays employee health insurance		1		0	
Applicant co-pays dependent health insurance		1		0	
Applicant provides child care assistance to employees		1		0	
Applicant contributes to pension plan		1		0	
Applicant pays performance bonuses		1		0	

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Applicant is agri-business, advanced mfg., logistics, life science or other target industries for Wabash County	1	0
Site is brownfield or distressed	1	0
No additional infrastructure work requested for site	1	0
Abatement is only public assistance requested	1	0
Applicant agrees to hire local vendors and/or sub-vendors whenever possible for construction and installation	2	0
Applicant agrees to be a drug free workplace.	1	0
Upper management will live in Wabash County	5	0
If equipment is previously in Indiana and DOES NOT meet two criteria: 1. must be an arm's-length transaction (a fair, unrelated party sale); and 2.) be used in a way that supports economic development (e.g., new jobs, increased capacity, etc.).	Does Not Qualify	--
Points Assigned for Community Development:		0
TOTAL Points Assigned for Scoresheet: 0		
10-Year Abatement	60 points or more	
6-Year Abatement	50-59 points or more	
3-Year Abatement	30-49 points	
Does not qualify.	less than 30 points	
Max 100 points		
Appvd By:		
N Manchester Town Council 03/13 - present 7.2.25		
Wabash County Council 03/13 - present 6.16.25		
Wabash City Council 04/13- present 6.23.25		