26R-19

PETITIONER(S): _____
Department of Planning & Development
Mayor's Office of Economic Development

SPONSOR(S): _____
Council Member: Mark Kalwinski, 1st District

RESOLUTION NO.: 26 R. R19

A DECLARATORY RESOLUTION DETERMINING THAT A CERTAIN AREA OF THE CITY OF HAMMOND, INDIANA BE DESIGNATED AS THE BELLE ECONOMIC REVITALIZATION AREA TO WHICH DEDUCTIONS FROM ASSESSED VALUATION MAY BE REQUESTED BY AN APPLICANT TO THE COMMON COUNCIL OF THE CITY OF HAMMOND, INDIANA PURSUANT TO INDIANA CODE 6-1.1-12.1

WHEREAS, A Deduction for Rehabilitated or Redevelopment of Real Property in Economic Revitalization Areas is authorized under Indiana Code 6-1.1-12.1 *et seq.* (the "Act") in the form of deductions of assessed value for: (i) qualified real property improvements under Section 3; (ii) the installation of qualified personal property under Section 4.5; and (iii) of the occupancy of an eligible vacant building primarily used for commercial or industrial purposes under Section 4.8, each as a result of new development, redevelopment and/or rehabilitation; and

WHEREAS, The Common Council of the City of Hammond, Indiana ("Common Council") desires to offer assessed valuation deductions to the gross assessment of qualified tangible (real and personal) property in a certain area of the City of Hammond, Indiana (the "City") to stimulate private investment of new construction, development, redevelopment and rehabilitation and including the installation of depreciable personal property in order to: (i) attract, retain and expand existing manufacturing and commercial enterprises, (ii) increase and/or diversify the City's primary manufacturing and commercial assessed valuation base, and (iii) provide employment opportunities for residents of the City, northwest Indiana and the State of Indiana; and

WHEREAS, The Act provides for assessed valuation deductions as an public financial incentive resource, also known as tax abatement, to encourage private enterprise to: (i) develop, redevelop and rehabilitate real property and/or (ii) install depreciable personal property within the City as a means to attract, retain or expand private enterprise and economic development in the City through the designation of certain areas within its jurisdiction to be economic revitalization areas (an "ERA"); and

WHEREAS, The Act provides that an ERA is an area as defined under Section 1(1) of the Act "...which has become undesirable for, or impossible of, normal development and occupancy because of lack of development, cessation of growth, deterioration of improvements or character or occupancy, age, obsolescence, substandard buildings, or other factors which have impaired values or prevent normal development of property or use of property" for which said term also includes "any area where a facility or a group of facilities that are technologically, economically, or energy obsolete are located and where the obsolescence may lead to a decline in employment and tax revenue;" and

WHEREAS, The City's Department of Planning & Development and the Mayor's Office of Economic Development in accordance with Section 2.5(a) of the Act have: (i) prepared maps identifying a certain area as an ERA and prepared a simplified description of the boundaries of said ERA by describing it location in relation to public ways, streams, or otherwise, attached hereto as **EXHIBIT A** and (ii)

submitted said documents to the Common Council for review and consideration of this area for designation as an ERA; and

WHEREAS, The Common Council has; (i) reviewed said documents as submitted as it relates to the designation of said area within the City as an ERA and (ii) desires to take formal action in order to designate said certain area of the City as an ERA for the purpose of providing assessed valuation deductions for the investment in, redevelopment to or rehabilitation of qualified real and personal property provided as provided in the Act to eligible and qualified applicants as a public financial incentive resource to encourage private enterprise to develop, redevelop and rehabilitate real property within and to invest in personal property for installation and placement into service as a means to attract, retain or expand private enterprise and economic development;

NOW, THEREFORE, BE IT RESOLVED, by the Common Council of the City of Hammond, Indiana, that based upon all of the evidence presented and a presentation by the City's Department of Planning & Development and Mayor's Office of Economic Development pursuant to the Act, the Common Council hereby finds that a certain area of the City as described and detailed in **EXHIBIT A** as attached hereto is determined to be, designated as and established as the **Bellel Economic Revitalization Area** (the "Belle ERA") as defined under Section 1(1) of the Act.

BE IT FURTHER RESOLVED that the Belle ERA is not located within a currently designated allocation area of the Hammond Redevelopment District for the purposes of tax increment financing and the capture of incremental assessed valuation of tangible (real and/or personal) property.

BE IT FURTHER RESOLVED that in accordance Section 2(i)(1) of the Act, the Belle ERA shall be limited to a period of ten (10) years such that said ERA designation shall expire on the earlier of: (i) five (5) years from the date of the confirming resolution of this Declaratory Resolution or (ii) December 31, 2036.

BE IT FURTHER RESOLVED that in accordance Section 2.5(b) of the Act, a determination of the number of years a deduction under Sections 3 and 4.8 of the Act (as it relates to qualified real property and vacant building assessed valuation deductions) is allowed and shall not exceed 10 years, as based upon the "Cost" and "Assessed Value" of "Estimated Total Cost and Value of Proposed Project" that may be found in Section 4 of a Statement of Benefits (FORM SB-1), as submitted to the Common Council for consideration and approval.

BE IT FURTHER RESOLVED that pursuant to Section 11.3(b) of the Act, a property owner or an applicant for an assessed valuation deduction is **not** exempt from filing the appropriate FORM SB-1 with the City for submission to the Common Council prior to and for consideration by the Common Council as the designating body.

BE IT FURTHER RESOLVED that the Common Council by an appropriate resolution approving a FORM SB-1 may impose a fee in accordance with Section 14 of the Act on any development, redevelopment and rehabilitation of qualified real property or for the occupation of a qualified vacant building within the Belle ERA, for which said imposed fee shall be distributed to one or more identified public or non-profit entities established to promote economic development in the City.

BE IT FURTHER RESOLVED that the Common Council directs the Mayor's Office of Economic Development upon its passage and approval, as executed and signed, to:

1) File this Resolution including all exhibits attached hereto, as a declaratory resolution, with the Office of the Lake County, Indiana Assessor in accordance with Section 2.5(b) of the Act.

2) Publish notice in accordance Sections 2.5(c)(1) of the Act the adoption and substance of this Resolution, as a declaratory resolution, in accordance with IC 5-3-1 for a public hearing scheduled of the Common Council for a date, time and place to be determined by the Common Council.

3) File in accordance Section 2.5(c)(2) of the Act the following information with each taxing unit that has authority to levy property taxes in the geographic area where the Belle ERA is designated and located:

   i. A copy of the notice published in accordance with IC 5-3-1; and

   ii. A statement containing substantially the same information as a statement of benefits filed with the City Council (a "Report on Economic and Tax Impact Analysis") before a public hearing required by Sections 2.5 of the Act under Sections 3, 4.5 and 4.8 of the Act.

BE IT FURTHER RESOLVED that this Resolution shall have full force and effect from and after its passage and approval by the Common Council, its execution and signing by the President thereof and approval by the Mayor, all as attested by the Clerk of the City.

ADOPTED AND APPROVED BY the Common Council of the City of Hammond, Lake County, Indiana on this 26th day of October, 2026.

Janet Venecz, President
Common Council, City of Hammond, Indiana

ATTEST:

Robert J. Golec, City Clerk
City of Hammond, Indiana

PRESENTED BY ME, the undersigned City Clerk of the City of Hammond, Indiana, to the Mayor, for approval and signature, this 27th day of October, 2026.

Robert J. Golec, City Clerk
City of Hammond, Indiana

The foregoing Resolution No. R19 consisting of (6) typewritten pages, including this page, was Approved and signed by me, the undersigned Mayor of the City of Hammond, Indiana, this 27th day of October 2026.

26R-19

Thomas M. McDermott, Jr., Mayor
City of Hammond, Indiana

PASSED by the Common Council on this 26th day of October, 2026 and approved by the Mayor on the 27th day of October 2026.

Robert J. Golec, City Clerk
City of Hammond, Indiana

EXHIBIT A

26R-19

Belle Economic Revitalization Area:
Boundary Description and Map

A general description of the boundaries of the **Belle Economic Revitalization Area** (the "Belle ERA") predominantly includes real estate land currently zoned as a Local Commercial District (C-1) under TITLE VII of the City of Hammond Zoning Ordinance 8514, as amended. Real property key numbers, general boundary description, and map is provided below.

The Belle ERA has a legal description as identified on an assessment record card of the Lake County, Indiana Office of the Assessor identified under the legal description.

Simplified Description of the Belle ERA Boundary

PART OF THE NORTHWEST QUARTER OF SECTION 7, TOWNSHIP 37 NORTH, RANGE 9 WEST OF THE SECOND PRINCIPAL MERIDIAN, AS MORE SPECIFICALLY DESCRIBED AND DETAILED BELOW:

Beginning at the intersection of the northeast right-of-way of Indianapolis Boulevard (US Routes 12 & 20) and the east right-of-way of Roberts Avenue, more specifically tangential to Block 6 of A. Roberts Subdivision, Lot 1 in the City of Hammond, Indiana as the **Point of Beginning**.

Thence southeast along the north right-of-way line of Indianapolis Boulevard (US Routes 12 & 20) approximately 282 feet to its intersection with the northwest right-of-way of Myrtle Avenue, being the south corner of A. Roberts Subdivision, Lot 6;

Thence northeast and continuing north along the west right-of-way line of Myrtle Avenue approximately 133 feet to its intersection with the southwest right-of-way line of the Block 6 of A. Roberts Subdivision alley;

Thence northwest along the southwest right-of-way line of the Block 6 of A. Roberts Subdivision alley approximately 272 feet to its intersection with the south right-of-way line of 117th Street;

Thence west along the south right-of-way line of 117th Street approximately 91 feet to its intersection with the east right-of-way line of Roberts Avenue;

Thence south along the east right-of-way line of Roberts Avenue approximately 85 feet to the northeast right-of-way of Indianapolis Boulevard (US Routes 12 & 20) to the **Point of Beginning**, consisting of ±0.90 acres of real property and including the following real property PINs:

- 45-03-07-129-001.000-023;
- 45-03-07-129-002.000-023;
- 45-03-07-129-003.000-023;
- 45-03-07-129-004.000-023;
- 45-03-07-129-005.000-023;
- 45-03-07-129-006.000-023; and
- 45-03-07-129-007.000-023.

Additional real property information, assessment data, and tax liability specific the January 1, 2025 assessment date is included hereto to supplement the above boundary description and Map.

MAP 1: Belle ERA Boundary



Belle ERA Parcel number(s):
45-03-07-129-001.000-023
45-03-07-129-002.000-023
45-03-07-129-003.000-023
45-03-07-129-004.000-023
45-03-07-129-005.000-023
45-03-07-129-006.000-023
45-03-07-129-007.000-023

Belle ERA Boundary Map

Map is no to Scale

N

Belle ERA Real Property Assessment Data

Line Item	PIN	Property Owner	Location Address	Acreage	January 1, 2025 Assessment Data: Gross Assessment	Exemptions & Deductions	Net Assessment	(Pay 2026) Tax Liability
1	45-03-07-129-001.000-023	Edward A. Dellenbach	1715 Indianapolis Boulevard	0.184	$ 21,300	$ -	$ 21,300	$ 683.82
2	45-03-07-129-002.000-023	Edward A. Dellenbach	1717 Indianapolis Boulevard	0.072	68,200	26,925	41,275	1,336.30
3	45-03-07-129-003.000-023	Hammond Redevelopment Commission	1719 Indianapolis Boulevard	0.072	36,100	36,100	-	-
4	45-03-07-129-004.000-023	Hammond Redevelopment Commission	1721 Indianapolis Boulevard	0.143	61,100	61,100	-	-
5	45-03-07-129-005.000-023	Hammond Redevelopment Commission	1725 Indianapolis Boulevard	0.143	61,100	61,100	-	-
6	45-03-07-129-006.000-023	Hammond Redevelopment Commission	1731 Indianapolis Boulevard	0.143	61,100	61,100	-	-
7	45-03-07-129-007.000-023	Hammond Redevelopment Commission	1733 Indianapolis Boulevard	0.143	61,100	61,100	-	-
			Totals:	0.900	$ 370,000	$ 307,425	$ 62,575	$ 2,020.12