

REGULAR SESSION, COMMON COUNCIL, November 24, 2025

Be it Remembered that the Common Council of the City of Plymouth, Indiana, met in regular session on November 24, 2025. The meeting was held in the Council Chambers, on the second floor of the City Building, 124 N. Michigan St., Plymouth, Indiana, and was called to order at 6:36 p.m.

Councilwoman Starr offered prayer, and Mayor Listenberger led the Pledge of Allegiance.

Mayor Robert Listenberger presided over Council members Duane Culp, Don Ecker Jr., Kayla Krathwohl, Shiloh Carothers Milner, and Linda Starr, who were physically present. Council member Dave Morrow attended virtually. Council member Randy Longanecker was absent. Clerk-Treasurer Lynn Gorski was also present. The public was able to see and hear the meeting through Zoom and streamed live at <https://www.youtube.com/@CityofPlymouth>.

Council members Starr and Ecker moved and seconded to approve the minutes of the regular session of the Common Council on November 10, 2025, as presented. The motion carried.

Mayor Listenberger stated the 2025 Certifications of Compliance with Nepotism and Contracting Policies would be moved to the following meeting once they are prepared.

Clerk-Treasurer Gorski introduced the 2026 TIF Annual Spending Plan to the council. She stated that last year the Department of Local Government Finance (DLGF) required all cities and towns to upload a TIF Annual Spending Plan, and this was presented to the Redevelopment Commission last week and they have approved this. She stated this was just for their knowledge of what the Redevelopment Commission Spending Plan would be for 2026. She added this was no different than what was approved in the budget back in September.

Clerk-Treasurer Gorski introduced Ordinance No. 2025-2252, An Ordinance to Amend Ordinance No. 2025-2244R, The 2026 Salary Ordinance (Fire Department) on first reading.

Clerk-Treasurer Gorski introduced Ordinance No. 2025-2253, An Ordinance Regarding Cemetery Fees for the City of Plymouth on first reading.

Clerk-Treasurer Gorski introduced Resolution No. 2025-1179, A Resolution of the City of Plymouth to Designate Allocations of Financial Institution Tax Fund Distributions.

Gorski read aloud from the memo she provided to the council as seen below.

memo



To: Council Members
From: Clerk-Treasurer Gorski
Date: November 19, 2025
Re: FIT (Financial Institution Tax) and CVET (Commercial Vehicle Excise Tax)

All Members:

House Bill 1392 Section 7 and 8 became effective on July 1, 2025, which pertains to FIT and CVET distributions. In the past the County Auditor would calculate the percentages that would be deposited into the property tax funded accounts. Effective July 1st the Auditor will not calculate those percentages. In my training with the Indiana League of Municipal Clerk-Treasurers, with our Department of Local Government Finance Field Representative and State Board of Accounts, I was informed that if a resolution was not passed then the total received from FIT or CVET would need to be deposited into the General Fund. However reading these sections it states "the taxing unit may deposit distributions received in any fund maintained by the taxing unit".

So as to not burden one fund or another without receiving monies that those funds have been accustom to receiving in the past, Resolution number 2025-1179 and 2025-1180 will designate that percentage will be deposited into each of the tax funded accounts.

I have attached the percentage breakdowns from the Spring 2022-Spring 2025 of those distributions.

If you have any question, I am here to discuss.

Lynn

Attachments: Percentage Breakdowns
House Bill No. 1392
Presentation Side from SBOA (November 2025)

Krathwohl asked if they would have to make a resolution every year when that dollar amount changes.

Gorski replied it was written that this would not change until a new resolution was passed.

Krathwohl stated the only reason she asked was because when she was looking through the spreadsheet that the percentages had changed from year to year.

Gorski replied that what she did was review back to May of 2022 and took an average to see what the normal amounts distributed were.

Mayor Listenberger asked for clarification in the past that they used to provide us with a calculation, and we had to accept it but now we get a say in it. Gorski agreed. Listenberger asked why they did that. Gorski replied that she did not know why the House of Representatives decided to change the law.

Krathwohl stated for the Marshall County Auditor's Office it was much easier because it was now a large sum going out, rather than breaking it down for each unit.

Council members Ecker and Starr moved and seconded to approve Resolution No. 2025-1179, A Resolution of the City of Plymouth to Designate Allocations of Financial Institution Tax Fund Distributions as presented. The motion passed by roll call vote.

Councilman in Favor: Culp, Ecker, Krathwohl, Longanecker, Milner, Morrow and Starr

Councilman Opposed: N/A

RESOLUTION NO. 2025-1179

A RESOLUTION OF THE CITY OF PLYMOUTH
TO DESIGNATE ALLOCATIONS OF
FINANCIAL INSTITUTION TAX FUND DISTRIBUTIONS

The State of Indiana has established a Financial Institutions Tax, a portion of which is distributed to local taxing units (including the City of Plymouth). Distributions are made semiannually at the same time as distributions of real property taxes to each taxing unit. Pursuant to IC § 6-5.5-8-2(c), a taxing unit may deposit these distributions into any fund maintained by the taxing unit, and the distribution may be used for any purpose allowed by law. The purpose and intent of this resolution is to designate how Financial Institution Tax funds distributed to the City of Plymouth will be allocated between funds maintained by the City.

Section 1 All Financial Institution Tax Funds distributed to the City of Plymouth shall be deposited into the following funds according to the percentages listed:

General Fund	1101.000.399.0100.	48.50%
MVH Fund	2201.000.335.1000.	28.00%
Park Fund	2204.000.335.1000.	14.00%
Cemetery Fund	2205.000.335.1000.	3.00%
Aviation Fund	2206.000.335.1000.	3.50%
CCD Fund	4402.000.335.1000.	3.00%

Section 2 Once receipted into the respective City of Plymouth funds, all Financial Institution Tax distributions will take on the same restrictions as the funds into which they are receipted.

PASSED AND ADOPTED on November 24, 2025.


Robert Listenberger, Presiding Officer

ATTEST:


Lynn M. Gorski, Clerk-Treasurer

Clerk-Treasurer Gorski introduced Resolution No. 2025-1180, A Resolution of the City of Plymouth to Designate Allocations of Commercial Vehicle Excise Tax Fund Distributions.

Gorski stated this was the same percentages as the prior resolution.

Council members Krathwohl and Milner moved and seconded to approve Resolution No. 2025-1180, A Resolution of the City of Plymouth to Designate Allocations of Commercial Vehicle Excise Tax Fund Distributions as presented. The motion passed by roll call vote.

Councilman in Favor: Culp, Ecker, Krathwohl, Longanecker, Milner, Morrow and Starr

Councilman Opposed: N/A

RESOLUTION NO. 2025-1180

A RESOLUTION OF THE CITY OF PLYMOUTH
TO DESIGNATE ALLOCATIONS OF
COMMERCIAL VEHICLE EXCISE TAX FUND DISTRIBUTIONS

The State of Indiana has established a Commercial Vehicle Excise Tax, a portion of which is distributed to local taxing units (including the City of Plymouth). Distributions are made semiannually at the same time as distributions of real property taxes to each taxing unit. Pursuant to IC § 6-6.5-5-20(h), a taxing unit may deposit these distributions into any fund maintained by the taxing unit, and the distribution may be used for any purpose allowed by law. The purpose and intent of this resolution is to designate how Commercial Vehicle Excise Tax funds distributed to the City of Plymouth will be allocated between funds maintained by the City.

Section 1 All Commercial Vehicle Excise Tax Funds distributed to the City of Plymouth shall be deposited into the following funds according to the percentages listed:

General Fund	1101.000.335.7000.	48.50%
MVH Fund	2201.000.335.7000.	28.00%
Park Fund	2204.000.335.7000.	14.00%
Cemetery Fund	2205.000.335.7000.	3.00%
Aviation Fund	2206.000.335.7000.	3.50%
CCD Fund	4402.000.335.7000.	3.00%

Section 2 Once receipted into the respective City of Plymouth funds, all Commercial Vehicle Excise Tax distributions will take on the same restrictions as the funds into which they are receipted.

PASSED AND ADOPTED on November 24, 2025.


Robert Listenberger, Presiding Officer

ATTEST:


Lynn M. Gorski, Clerk-Treasurer

Clerk-Treasurer Gorski introduced Resolution No. 2025-1181, A Resolution of the City of Plymouth Designating Certain Real Estate to be Within an “Economic Revitalization Area” Pursuant to I.C. 6-1.1-12.1 et. seq. (Indiana Wheel Company, LLC).

Greg Hildebrand of Marshall County Economic Development Corporation (MCEDC) reviewed a timeline for Indiana Wheel Company (IWC) as seen below.

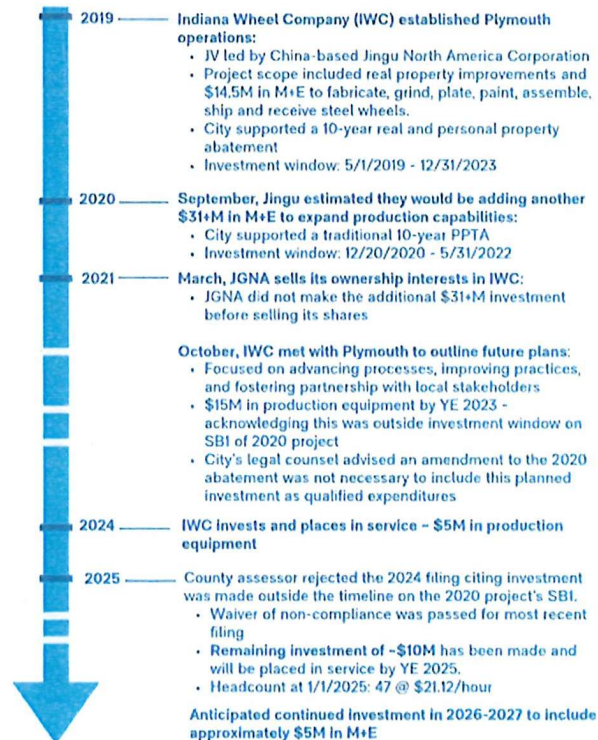


Overview

IWC continues to invest in Plymouth's manufacturing base, with new equipment and job growth planned through 2025 and beyond.

Indiana Wheel Company (IWC) manufactures steel wheels primarily for trailers and RVs, producing components that support Indiana's strong manufacturing and recreational vehicle industries. To date, the company has invested nearly \$20 million in its Plymouth facility. While operations have fluctuated due to supply chain and market challenges, IWC remains an important part of the region's advanced manufacturing base.

Timeline



Hildebrand stated the important part for this meeting starts in 2024. He stated there was a difference in opinion on reading the statute on the Economic Revitalization Area (ERA). He stated that one party read it that you designate a piece of property as an ERA, make a Statement of Benefits (SB-1) asking for a tax abatement describing the investment you're going to make in that area, and you have the time that was mentioned on the ERA to make that investment. He stated the other party's opinion says that you designate a property as an ERA and then you have the time that ERA sets aside to submit an SB-1, and in this case it would have been two years, and then you can make

that investment going forward for whatever time it takes to get that investment done for that SB-1. He stated that IWC made their initial investment and there were some delays as described above in the timeline of events. He explained he did not want to pass judgement on which opinion was right but what we've come to a conclusion on was that if we do a new SB-1, and we backdate it to include the 2024 investment, and they have made investments this year in 2025 about a \$10 million investment, along with more next year to get up to the 75,000 wheels made a month that they are required. He stated they would like to approve the ERA for that location that would include this \$15 million plus investment in its totality, but they've already invested \$5 million, where we did a waiver of non-compliance. He stated we wanted to include that investment in 2024 to make sure they get credit for what they invested in 24 pay 25 and they get credit for what they've invested in 25 pay 26.

Ecker asked if they had another phase of equipment that's supposed to be arriving.

Hildebrand replied that it would be for this year and representatives from IWC were here tonight if they had any questions.

Ecker asked if they were still on track. He also wished to add that Starr and he had the privilege of a plant tour, and they thank them for it. He stated he was there several years ago for a plant tour and he had commented how much more organized, cleaner, and efficient it was compared to before. He stated it was mentioned during the tour that they had another group of equipment coming in to complete this line and asked if they're hoping to have it up and producing product by the end of the year.

Scott Frederickson (2935 VanVactor Drive, Plymouth, IN 46563)

Frederickson replied that they were still on track and they had three phases. He stated the first phase was there now and the second phase just got installed about a month or two ago and it would be functioning by the end of the year. He stated this would greatly improve their production throughput as it can feed their current two production lines, in addition to their third line. He stated the third phase was wrapping up in Danville, Illinois, and over the last two weeks they had their crew working vigorously to get the first two phases operational.

Alexis Sowder (800 E. 96th Street, Suite 500, Indianapolis, IN 46240)

Sowder with KSM Location Advisors stated that everyone had been great to work with and everybody's intentions had always been in the right place to incentivize this continued investment and sometimes it just gets hung up in terms of legalities. She stated they had appreciated a transparent and honest dialogue between everyone.

Hildebrand explained that the original schedule for the abatement was very aggressive and times had changed and it would be a very large investment before we would consider one like that

again. He stated it was 7 years at 100% and 3 years at 50%. He stated this equipment was under a 10-year phase in as back then it was about reshoring jobs from China, and they were being very aggressive about doing that. He stated tax abatements like this are far and few between now.

Krathwohl wished to let everyone know with this being part of a TIF District, if we are going for 24 pay 25, it would change the values and change money we already collected on it.

Gorski explained that meant the city would be paying back the county for monies they already received.

Council members Ecker and Starr moved and seconded to approve Resolution No. 2025-1181, A Resolution of the City of Plymouth Designating Certain Real Estate to be Within an "Economic Revitalization Area" Pursuant to I.C. 6-1.1-12.1 et. seq. (Indiana Wheel Company, LLC) as presented. The motion passed by roll call vote.

Councilman in Favor: Culp, Ecker, Krathwohl, Longanecker, Milner, Morrow and Starr

Councilman Opposed: N/A

RESOLUTION NO. 2025-1181

**A RESOLUTION OF THE CITY OF PLYMOUTH
DECLARING CERTAIN REAL ESTATE TO BE
WITHIN AN "ECONOMIC REVITALIZATION AREA"
PURSUANT TO I.C. 6-1.1-12.1 et. seq.
(Indiana Wheel Company, LLC)**

WHEREAS, the State of Indiana has provided for personal property tax deductions for the rehabilitation or redevelopment of real property located in economic revitalization areas, as defined pursuant to Indiana Code § 6-1.1-12.1-1 et seq.; and,

WHEREAS, pursuant to Indiana Code § 6-1.1-12.1-2, the Common Council of the City of Plymouth may find that a particular area within the city is an economic revitalization area as contemplated by statute; and,

WHEREAS, Indiana Wheel Company, LLC has petitioned the Common Council to find a certain tract of real estate to be declared an economic revitalization area as defined because the parcel has become undesirable for, or impossible of, normal development and occupancy because of a lack of development, cessation of growth, deterioration of character of occupancy, and other factors which have impaired values and prevented the normal development of the property and its use,

WHEREAS, on June 24, 2019, the Common Council of the City of Plymouth adopted Resolution No. 2019-861, confirming that the same tract of real estate to be within an economic revitalization area and,

WHEREAS, the Common Council of the City of Plymouth, after examining the application of Indiana Wheel Company, LLC, and after hearing evidence thereon has determined that the tract of real estate does in fact lie within the corporate limits of the City of Plymouth as described in the attached Exhibit "A", and the same should continue to be designated an economic revitalization area in accordance with Indiana Code § 6-1.1-12.1-1 through and including Indiana Code § 6-1.1-12.1-6

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Plymouth, Indiana, as follows:

Section 1. After considering the evidence presented at a public meeting on November 24, 2025:

- a. the estimates of personal property investment of \$11,000,000.00 is reasonable for projects of this nature; and,
- b. the estimated number of employment positions to be retained of 47 and created of 30 with the investment is a reasonable projection, and,

c. the estimated total compensation package of those individuals who will be employed within the economic revitalization area is reasonable; and,

d. the totality of the capital investment is sufficient to justify declaring the designated real estate an economic revitalization area and thereby authorizing deductions in accordance with state law.

Section 2. The real estate described in the attached Exhibit "A" is real estate within the corporate limits of the City of Plymouth, Indiana, and is hereby declared to be an economic revitalization area as defined in Indiana Code § 6-1.1-12.1-1, et. seq., and is therefore eligible for deduction from the assessed value of proposed real property improvements

Section 3. The applicant's Statement of Benefits is hereby approved, subject to a confirmatory resolution, to be adopted by this Council after a public hearing

Section 4. This declaratory resolution shall be submitted to a public hearing to be convened on the 8th day of December, 2025 at 6:30 p.m. (or immediately after the Board of Public Works and Safety meeting on the same date) in the Council Chambers, City Hall, 124 N. Michigan St. (Garro St. Entrance, Second Floor), as provided by law.

Section 5. The Common Council's designation as an economic revitalization area the real estate described in Exhibit "A" shall terminate after a public hearing held by the Common Council in accordance with applicable law, if the applicant fails to substantially complete the proposed development or create and maintain the level of employment related benefits described in the Statements of Benefits. Indiana Wheel Company, LLC's City of Plymouth Application for Tax Abatement is incorporated herein by reference.

Section 6. The Clerk-Treasurer is hereby authorized and directed to make all necessary filings, to cause to be published all notices required by law, and to notify the appropriate officers of each taxing unit that has authority to levy property taxes in the geographical area within which the real estate described in Exhibit "A" is located, all as provided by state law.

PASSED AND ADOPTED by the Common Council this 24th day of November, 2025

ATTEST:


Lynn M. Gorski, Clerk-Treasurer


Robert L. W. Berger, Presiding Officer

REGULAR SESSION, COMMON COUNCIL, November 24, 2025

Exhibit A

Legal Description and Map

A part of the East Half (E 1/2) of Section Thirty-six (36), Township Thirty-four (34) North, Range One (1) East, West Township, Marshall County, Indiana, more particularly described as follows: Commencing at a brass monument marking the East Quarter corner of said Section Thirty-six (36), thence South Eighty-nine (89) degrees, Twenty-nine (29) minutes, Eleven (11) seconds West on the South line of the Northeast Quarter of said Section Thirty-six (36), a distance of 640.39 feet to the point of beginning, thence continuing South Eighty-nine (89) degrees, Twenty-nine (29) minutes, Eleven (11) seconds West on the South line of the Northeast Quarter of said Section Thirty-six (36) a distance of 735.00 feet, thence North Zero (0) degrees, Fifty (50) minutes, Fifty-five (55) seconds East, a distance of 1000.00 feet, thence North Eighty-nine (89) degrees, Twenty-nine (29) minutes, Eleven (11) seconds East parallel to the South line of the Northeast quarter of said Section Thirty-six (36), a distance of 654.98 feet, thence South Zero (0) degrees Fifty (50) minutes, Fifty-five (55) seconds West a distance of 368.12 feet, thence South Eighty-nine (89) degrees, Nine (9) minutes, Seven (7) seconds East a distance of 70.00 feet, thence South Zero (0) degrees, Fifty (50) minutes, Fifty-five (55) seconds West, a distance of 630.22 feet to the point of the beginning. Containing 16.28 acres, more or less.

Also known as Lot No 1 in Van Vactor Farms, Inc. Planned Unit Development Phase II.

Also known as 2935 Van Vactor Drive, Plymouth, IN 46563



There were no updates on ONE Marshall County.

There were no updates for the Comprehensive Plan.

Council members Starr and Krathwohl moved and seconded to accept the following communications:


- Minutes of the Board of Public Works and Safety meeting of November 10, 2025
- November 24, 2025 Check Register
- October 2025 Clerk-Treasurer Financial Reports
- 2026 TIF Annual Spending Plan
- C-T FIT & CVET Memo 11.19.2025
- October 14, 2025 Board of Aviation Commissioners Minutes
- October 15, 2025 Urban Forest & Flower Committee Minutes
- October 21, 2025 Redevelopment Commission Minutes

The motion carried.

There being no further business to come before the Council, Council members Ecker and Milner moved and seconded to adjourn. Mayor Listenberger declared the meeting adjourned at 7:01 p.m.


Lynn M. Gorski
Clerk-Treasurer

APPROVED


Robert Listenberger, Mayor