

A RESOLUTION approving a Waiver of Noncompliance for a Late-Filed Application for the Economic Revitalization Area Deduction on Personal Property Improvements (Form 103 ERA and Form 103 EL) for Inquest Health System, PC d/b/a Upright MRI

WHEREAS, Common Council has previously designated and declared by Declaratory Resolution and Confirming Resolution property at 6819 Lima Road for Inquest Health System, PC d/b/a Upright MRI (R-72-09) under Sections 153.13-153.24 of the Municipal Code of the City of Fort Wayne, Indiana, and I.C. 6-1.1-12.1; and

WHEREAS, the original Statement of Benefits and economic revitalization area designation application submitted by Inquest Health System, PC d/b/a Upright MRI and approved under R-72-09 was for \$1,600,000 in personal property improvements; and

WHEREAS, representatives of Inquest Health System, PC d/b/a Upright MRI have informed the City of Fort Wayne that their schedule of deduction from assessed valuation of personal property in economic revitalization areas (Form 103-ERA) and the equipment list for new additions to ERA deduction personal property in an economic revitalization area (Form 103-EL) was not filed in a timely manner; and

WHEREAS, this oversight was an unusual occurrence for Inquest Health System, PC d/b/a Upright MRI which has made diligent efforts in good faith to make all required Indiana tax abatement filings on a timely basis; and

WHEREAS, the Common Council finds that Inquest Health System, PC d/b/a Upright MRI has fulfilled its pledge to install new information technology equipment; and

WHEREAS, Inquest Health System, PC d/b/a Upright MRI has grown its workforce and created new jobs as reported on the approved statement of benefits forms; and

WHEREAS, the Common Council acknowledges that Inquest Health System, PC d/b/a Upright MRI has requested a waiver of non compliance which the Common Council has the power and authority to approve, under I.C. 6-1.1-12.1-9.5 and I.C. 6-1.1-12.1-11.3; and

WHEREAS, the Common Council intends that Inquest Health System, PC d/b/a Upright MRI receive the tax abatement benefits to which they would have been entitled had no non compliance event occurred, so long as the waiver of non compliance and the granting of those benefits does not prejudice the City of Fort Wayne; and

WHEREAS, the Common Council has concluded that granting of the ERA deduction for 2011 payable 2012 tax year will not create a strain on the City of Fort Wayne fiscal budget; and

1 **WHEREAS**, I.C. 6-1.1-12.1-9.5 and I.C. 6-1.1-12.1-11.3 permit tax abatement non
2 compliance events such as the untimely filing of deduction application paperwork to be
3 waived; and

4 **WHEREAS**, the noncompliance event has been corrected and a public hearing of
5 the Common Council has been held on the waiver.

6 **NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF**
7 **THE CITY OF FORT WAYNE, INDIANA:**

8 **SECTION 1.** That, Common Council hereby waives all clerical and technical errors
9 and nonconformities that are waivable under State and local law, including without limitation
10 those errors and nonconformities described in I.C. 6-1.1-12.1-9.5 and I.C. 6-1.1-12.1-11.3.

11 **SECTION 2.** As authorized by I.C. 6-1.1-12.1-9.5(d), the Common Council will
12 permit Inquest Health System, PC d/b/a Upright MRI to receive the lost ERA deduction
13 amount in accordance with the following schedule:

| Tax Year | Personal Property Deduction Amount |
|---------------|------------------------------------|
| 2011 pay 2012 | \$615,620 |
| TOTAL | \$615,620 |


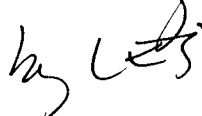
14 The foregoing numbers represent deductions from assessed valuation of personal property,
15 not tax liability. The total deduction amounts set forth in the preceding table represent
16 deductions Inquest Health System, PC d/b/a Upright MRI will lose in 2011 payable 2012.

17 The Allen County Assessor shall be supplied with a copy of this Resolution, upon passage,
18 and instructed to apply the deduction amounts in accordance with this schedule. This
19 resolution shall have no effect on the assessed value or taxes payable with respect to
20 Inquest Health System, PC d/b/a Upright MRI's real property.

21 **SECTION 3.** That, this Resolution shall be in full force and effect from and after its passage
22 and any and all necessary approval by the Mayor.

23 
24 Member of Council

25 APPROVED AS TO FORM AND LEGALITY

26 
27 Carol Helton, City Attorney
28 

Read the first time in full and on motion by A. Brown and duly adopted, read the second time by title and referred to the Committee on Finance (and the City Plan Commission for recommendation) and Public Hearing to be held after due legal notice, at the Common Council Conference Room 128, City-County Building, Fort Wayne, Indiana, on Tuesday, the 26th day of July, 2011, at 5:30 o'clock P M.E.S.T.

DATED: 7-12-11

Sandra E. Kennedy
SANDRA E. KENNEDY, CITY CLERK

Read the third time in full and on motion by Didier and duly adopted, placed on its passage. PASSED 105 by the following vote:

| | <u>AYES</u> | <u>NAYS</u> | <u>ABSTAINED</u> | <u>ABSENT</u> |
|--------------------|-------------|-------------|------------------|---------------|
| <u>TOTAL VOTES</u> | <u>6</u> | <u>---</u> | <u>---</u> | <u>3</u> |
| <u>BENDER</u> | <u>---</u> | <u>---</u> | <u>---</u> | <u>✓</u> |
| <u>BROWN</u> | <u>✓</u> | <u>---</u> | <u>---</u> | <u>---</u> |
| <u>DIDIER</u> | <u>✓</u> | <u>---</u> | <u>---</u> | <u>---</u> |
| <u>GOLDNER</u> | <u>✓</u> | <u>---</u> | <u>---</u> | <u>---</u> |
| <u>HARPER</u> | <u>✓</u> | <u>---</u> | <u>---</u> | <u>---</u> |
| <u>HINES</u> | <u>✓</u> | <u>---</u> | <u>---</u> | <u>---</u> |
| <u>PAPE</u> | <u>---</u> | <u>---</u> | <u>---</u> | <u>✓</u> |
| <u>SHOAFF</u> | <u>---</u> | <u>---</u> | <u>---</u> | <u>✓</u> |
| <u>SMITH</u> | <u>✓</u> | <u>---</u> | <u>---</u> | <u>---</u> |

DATED: 7-26-11

Sandra E. Kennedy
SANDRA E. KENNEDY, CITY CLERK

Passed and adopted by the Common Council of the City of Fort Wayne, Indiana, as (ANNEXATION) (APPROPRIATION) (GENERAL) (SPECIAL) (ZONING) ORDINANCE (RESOLUTION) NO. R-49-11 on the 26th day of July, 2011

ATTEST:
Sandra E. Kennedy
SANDRA E. KENNEDY, CITY CLERK

SEAL
Matthew Henry
PRESIDING OFFICER

Presented by me to the Mayor of the City of Fort Wayne, Indiana, on the 27th day of July, 2011, at the hour of 11:30 o'clock A M.E.S.T.

Sandra E. Kennedy
SANDRA E. KENNEDY, CITY CLERK

Approved and signed by me this 29th day of July, 2011, at the hour of 9:30 o'clock A M.E.S.T.

Thomas C. Henry
THOMAS C. HENRY, MAYOR