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1 BILL NO R-13-03-10

2  
3 DECLARATORY RESOLUTION NO. R-24-13

4 **A DECLARATORY RESOLUTION designating an "Economic  
5 Revitalization Area" under I.C. 6-1.1-12.1 for property commonly  
6 known as 1036 St. Mary's Avenue, Fort Wayne, Indiana 46808  
(AMCO, Inc. d/b/a Applied Metals & Machine Works, Inc.)**

7 **WHEREAS**, Petitioner has duly filed its petition dated March 4, 2013 to have the  
8 following described property designated and declared an "Economic Revitalization Area"  
9 under Sections 153 13-153.24 of the Municipal Code of the City of Fort Wayne, Indiana, and  
10 I C 6-1 1-12 1, to wit:

11 **Attached hereto as "Exhibit A" as if a part herein;**

12 and

13 **WHEREAS**, said project will create six full-time, permanent jobs for a total new,  
14 annual payroll of \$245,550, with the average new annual job salary being \$40,925 and will  
15 retain twenty-four full-time and one part-time, permanent jobs for a total current annual  
16 payroll of \$1,002,623, with the average current, annual job salary being \$40,105, and

17 **WHEREAS**, the total estimated project cost is \$500,000; and

18 **WHEREAS**, it appears the said petition should be processed to final determination in  
19 accordance with the provisions of said Division 6.

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

22 **SECTION 1.** That, subject to the requirements of Section 6, below, the  
23 property hereinabove described is hereby designated and declared an "Economic  
24 Revitalization Area" under I.C. 6-1 1-12.1 Said designation shall begin upon the effective  
25 date of the Confirming Resolution referred to in Section 6 of this Resolution and shall  
26 terminate on December 31, 2016, unless otherwise automatically extended in five year  
27 increments per I.C. 6-1.1-12.1-9.

28 **SECTION 2.** That, upon adoption of the Resolution:

29 Said Resolution shall be filed with the Allen County Assessor,

30 Said Resolution shall be referred to the Committee on Finance requesting a  
recommendation from said committee concerning the advisability of designating  
the above area an "Economic Revitalization Area";

Common Council shall publish notice in accordance with I C. 6-1.1-12 1-2.5 and  
I C 5-3-1 of the adoption and substance of this resolution and setting this  
designation as an "Economic Revitalization Area" for public hearing;

1                   **SECTION 3.** That, said designation of the hereinabove described property as an  
2 "Economic Revitalization Area" shall apply to both a deduction of the assessed value of real  
3 estate and personal property for manufacturing equipment.

4                   **SECTION 4.** That, the estimate of the number of individuals that will be employed  
5 or whose employment will be retained and the estimate of the annual salaries of those  
6 individuals and the estimate of the value of redevelopment or rehabilitation and the estimate  
7 of the value of new manufacturing equipment, all contained in Petitioner's Statement of  
8 Benefits, are reasonable and are benefits that can be reasonably expected to result from the  
9 proposed described redevelopment or rehabilitation and from the installation of new  
10 manufacturing equipment.

11                   **SECTION 5.** That, the current year approximate tax rates for taxing units within  
12 the City would be:

13                   If the proposed development does not occur, the approximate current year tax  
14 rates for this site would be \$3.1537/\$100.

15                   If the proposed development does occur and no deduction is granted, the  
16 approximate current year tax rate for the site would be \$3.1537/\$100 (the  
17 change would be negligible).

18                   If the proposed development occurs and a deduction percentage of fifty percent  
19 (50%) is assumed, the approximate current year tax rate for the site would be  
20 \$3 1537/\$100 (the change would be negligible).

21                   If the proposed new manufacturing equipment is not installed, the approximate  
22 current year tax rates for this site would be \$3.0261/\$100.

23                   If the proposed new manufacturing equipment is installed and no deduction is  
24 granted, the approximate current year tax rate for the site would be  
25 \$3.1537/\$100 (the change would be negligible)

26                   If the proposed new manufacturing equipment is installed and a deduction  
27 percentage of eighty percent (80%) is assumed, the approximate current year  
28 tax rate for the site would be \$3 1537/\$100 (the change would be negligible).

29                   **SECTION 6.** That, this Resolution shall be subject to being confirmed, modified  
30 and confirmed, or rescinded after public hearing and receipt by Common Council of the  
above described recommendations and resolution, if applicable.

**SECTION 7.** That, pursuant to I.C. 6-1.1-12.1, it is hereby determined that the  
deduction from the assessed value of the real property shall be for a period of ten years, and  
the deduction from the assessed value of the new manufacturing equipment shall be for a  
period of ten years.


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**SECTION 8.** That, the benefits described in the Petitioner's Statement of Benefits can be reasonably expected to result from the project and are sufficient to justify the applicable deductions


**SECTION 9.** That, the taxpayer is non-delinquent on any and all property tax due to jurisdictions within Allen County, Indiana.

**SECTION 10.** That, pursuant to I.C. 6-1.1-12.1-12 et al, any property owner that has received a deduction under section 3 or 4.5 of this chapter may be required to repay the deduction amount as determined by the county auditor in accordance with section 12 of said chapter if the property owner ceases operations at the facility for which the deduction was granted and if the Common Council finds that the property owner obtained the deduction by intentionally providing false information concerning the property owner's plans to continue operation at the facility.

**SECTION 11.** That, this Resolution shall be in full force and effect from and after its passage and any and all necessary approval by the Mayor.

  
Member of Council

APPROVED AS TO FORM AND LEGALITY

  
Carol Helton, City Attorney



MAR 04 2013 *aj*

COMMUNITY DEVL.  
ECONOMIC REVITALIZATION AREA APPLICATION  
CITY OF FORT WAYNE, INDIANA

APPLICATION IS FOR: (Check appropriate box(es))

- Real Estate Improvements
- Personal Property Improvements
- Vacant Commercial or Industrial Building

Total cost of real estate improvements: 250 000  
 Total cost of manufacturing equipment improvements: 250000  
 Total cost of research and development equipment improvements:  
 Total cost of logistical distribution equipment improvements:  
 Total cost of information technology equipment improvements:

TOTAL OF ABOVE IMPROVEMENTS: 500 000

GENERAL INFORMATION

Real property taxpayer's name: *AMCO, INC*  
 Personal property taxpayer's name: *Gary Eckenbarger*  
 Telephone number: *260 424-4834*  
 Address listed on tax bill: *1036 St Marys Ave 1325 Sycamore PKWY*  
 Name of company to be designated, if applicable: *AMCO, INC*  
 Year company was established: *1989 Here 1991*  
 Address of property to be designated: *1036 St. Marys Ave*  
 Real estate property identification number:  
 Contact person name: *Gary Eckenbarger*  
 Contact person telephone number: *260 424-4834* Contact person Email: *gary@appliedacths.com*  
 Contact person address: *1325 Sycamore Hills PKWY*  
 List company officer and/or principal operating personnel

NAME	TITLE	ADDRESS	PHONE NUMBER
<i>Gary Eckenbarger</i>	<i>President</i>	<i>1325 Sycamore Hills PKWY</i>	<i>424-4834</i>

List all persons or firms having ten percent or more ownership interest in the applicant business and the percentage each holds:

NAME	PERCENTAGE
N/A	

- Yes  No Are any elected officials shareholders or holders of any debt obligation of the applicant or operating business? If yes, who? (name:title)
- Yes  No Is the property for which you are requesting ERA designation totally within the corporate limits of the City of Fort Wayne?
- Yes  No Is the property for which you are requesting ERA designation located in an Economic Development Target Area (EDTA)? (see attached map for current areas)
- Yes  No Is the property for which you are requesting ERA designation located in a HUBzone? (see attached map for current areas)
- Yes  No Do you plan to request state or local assistance to finance public improvements?

Describe the product or service to be produced or offered at the project site: **We sell labor to repair equipment**

In order to be considered an Economic Revitalization Area (ERA), the area must be within the corporate limits of the City of Fort Wayne and must have become undesirable for, or impossible of, normal development and occupancy because of a lack of development, cessation of growth, deterioration of improvements or character of occupancy, age, obsolescence, substandard buildings, or other factors which have impaired values or prevent a normal development of property or use of property. It also includes any area where a facility or group of facilities that are technologically, economically, or energy obsolete is located and where the obsolescence may lead to a decline in employment and tax revenues.

How does the property for which you are requesting designation meet the above definition of an ERA?  
**Applied Metals & Machine Works Inc is located in a intercity location that has stagnant growth. The property is surrounded by declining residential properties, and older businesses. The area would benefit from a capital investment. The current building limits the growth of business. The addition will allow us to increase our business with improved technology and hire additional employees**

### REAL PROPERTY INFORMATION

Complete this section of the application if you are requesting a deduction from assessed value for real property improvements.

Describe any structure(s) that is/are currently on the property: *- total existing sq Ft 25000 with 5000 being office*

Describe the condition of the structure(s) listed above: *A money pit we try to stay on top of with new roof, windows, overhangs, Landscaping*

Describe the improvements to be made to the property to be designated for tax abatement purposes:

*New Parking lot  
New Building  
New Equipment*

Projected construction start (month/year):

*4/13  
7/13*

Projected construction completion (month/year):

Yes  No Will construction result in Leadership in Energy and Environmental Design (LEED) certification by the U.S. Green Building Council?

Yes  No Will construction use techniques to minimize impact on combined sewer overflows? (i.e. rain gardens, bio swales, etc.)

## PERSONAL PROPERTY INFORMATION

Complete this section of the application if you are requesting a deduction from assessed value of new manufacturing, research and development, logistical distribution or information technology equipment.

List below the equipment for which you are seeking an economic revitalization area designation.

Manufacturing equipment must be used in the direct production, manufacture, fabrication, assembly, extraction, mining, processing, refining, or finishing of other tangible personal property at the site to be designated. Research and development equipment consists of laboratory equipment, research and development equipment, computers and computer software, telecommunications equipment or testing equipment used in research and development activities devoted directly and exclusively to experimental or laboratory research and development for new products, new uses of existing products, or improving or testing existing products at the site to be designated. Logistical distribution equipment consists of racking equipment, scanning or coding equipment, separators, conveyors, fork lifts or lifting equipment, transitional moving equipment, packaging equipment, sorting and picking equipment, software for technology used in logistical distribution, is used for the storage or distribution of goods, services, or information. Information technology equipment consists of equipment, including software used in the fields of information processing, office automation, telecommunication facilities and networks, informatics, network administration, software development and fiber optics: (use additional sheets, if necessary)

*Lathes, Mills, Grinders, and spray weld equipment  
OVERHEAD CRANE*

Yes  No Has the above equipment for which you are seeking a designation, ever before been used for any purpose in Indiana? If yes, was the equipment acquired at an arms length transaction from an entity not affiliated with the applicant?  Yes  No

Yes  No Will the equipment be leased?

Equipment purchase date (month/year):

*12/12*

Equipment installation date (month/year):

*7/13*

Please provide the depreciation schedule term for equipment under consideration for personal property tax abatement:

*7 years*

## ELIGIBLE VACANT BUILDING INFORMATION

Complete this section of the application if you are requesting a deduction from the current assessed value of a vacant building

Yes  No Has the building for which you are seeking designation for tax abatement been unoccupied for at least one year? Please provide evidence of occupation. (i.e. certificate of occupancy, paid utility receipts, executed lease agreements)

Describe any structure(s) that is/are currently on the property:

Describe the condition of the structure(s) listed above:

Projected occupancy date (month, year):

Describe the efforts of the owner or previous owner in regards to selling, leasing or renting the eligible vacant building during the period the eligible vacant building was unoccupied including how much the building was offered for sale, lease, or rent by the owner or a previous owner during the period the eligible vacant building was unoccupied.

## PUBLIC BENEFIT INFORMATION

### *EMPLOYMENT INFORMATION FOR FACILITY TO BE DESIGNATED*

#### ESTIMATE OF EMPLOYEES AND PAYROLL FOR FORT WAYNE FACILITY REQUESTING ECONOMIC REVITALIZATION AREA DESIGNATION

Please be specific on job descriptions. To fill out information on occupation and occupation code, use data available through Occupation Employment Statistics for Fort Wayne  
[http://www.bls.gov/oes/current/oes\\_23060.htm](http://www.bls.gov/oes/current/oes_23060.htm)

#### **Current Full-Time Employment**

Occupation	Occupation Code	Number of Jobs	Total Payroll
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#### **Retained Full-Time Employment**

Occupation	Occupation Code	Number of Jobs	Total Payroll
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#### **Additional Full-Time Employment**

Occupation	Occupation Code	Number of Jobs	Total Payroll
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### PUBLIC BENEFIT INFORMATION

#### Current Part-Time or Temporary Jobs

Occupation	Occupation Code	Number of Jobs	Total Payroll
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#### Retained Part-Time or Temporary Jobs

Occupation	Occupation Code	Number of Jobs	Total Payroll
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#### Additional Part-Time or Temporary Jobs

Occupation	Occupation Code	Number of Jobs	Total Payroll
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Check the boxes below if the existing jobs and the jobs to be created will provide the listed benefits:

- |   |  |   |
|---|--|---|
| <input type="checkbox"/> Pension Plan                     | <input checked="" type="checkbox"/> Major Medical Plan | <input type="checkbox"/> Disability Insurance |
| <input checked="" type="checkbox"/> Tuition Reimbursement | <input type="checkbox"/> Life Insurance                | <input type="checkbox"/> Dental Insurance     |

List any benefits not mentioned above:

When will you reach the levels of employment shown above? (month/year):

1-16

## CURRENT FULL TIME EMPLOYMENT

OCCUPATION	OCCUPATION CODE	NUMBER OF JOBS	TOTAL PAYROLL
Chief Executive	11-1011	1 \$	61,100
First Line Supervisor	49-1011	2 \$	133,900
Installation, Maint. & Repair Workers	49-9799	9 \$	382,928
Sales Representative, Services	41-3099	3 \$	107,900
Executive Secretary	43-6011	1 \$	29,120
Office Clerks, General	43-9061	1 \$	29,120
Bookkeeping, Accounting & Audit Clerks	43-3031	1 \$	45,760
Maintenance & Repair Workers	49-9071	4 \$	150,720
Helpers - Installation, Maint. & Repair	49-9098	2 \$	53,040

## CURRENT PART TIME EMPLOYMENT

OCCUPATION	OCCUPATION CODE	NUMBER OF JOBS	TOTAL PAYROLL
Office Clerks, General	43-9061	1 \$	9,035

## ADDITIONAL FULL TIME EMPLOYMENT

OCCUPATION	OCCUPATION CODE	NUMBER OF JOBS	TOTAL PAYROLL
Installation, Maint & Repair Workers	49-9799	4 \$	170,190
Maintenance & Repair Workers	49-9071	2 \$	75,360

### REQUIRED ATTACHMENTS

The following must be attached to the application.

- 1. **Statement of Benefits Form(s) (first page/front side completed)**
- 2. **Full legal description of property and a plat map identifying the property boundaries. (Property tax bill legal descriptions are not sufficient.) Should be marked as Exhibit A.**
- 3. **Check for non-refundable application fee made payable to the City of Fort Wayne.**

ERA filing fee (either real or personal property improvements)	.1% of total project cost not to exceed \$500
ERA filing fee (both real and personal property improvements)	.1% of total project cost not to exceed \$750
ERA filing fee (vacant commercial or industrial building)	\$500
ERA filing fee in an EDTA	\$100
Amendment to extend designation period	\$300
Waiver of non compliance with ERA filing	\$500 + ERA filing fee

- 4. **Owner's Certificate (if applicant is not the owner of property to be designated) Should be marked as Exhibit B if applicable.**

### CERTIFICATION

I, as the legal taxpayer and/or owner, hereby certify that all information and representations made on this application and its attached exhibits are true and complete and that neither an Improvement Location Permit nor a Structural Permit has been filed for construction of improvements, nor has any manufacturing, research and development, logistical distribution or information technology equipment which is a part of this application been purchased and installed as of the date of filing of this application. I also certify that the taxpayer is not delinquent on any and all property tax due to taxing jurisdictions within Allen County, Indiana. I understand that any incorrect information on this application may result in a rescission of any tax abatements which I may receive.

I understand that I must file a correctly completed Compliance with Statement of Benefits Form (CF-1 Real Property for real property improvements and CF-1/PP for personal property improvements) with **BOTH** the City of Fort Wayne Community Development Division, **AND** the County Auditor in each year in which I receive a deduction. Failure to file the CF-1 form with either agency may result in a rescission of any tax abatement occurring as a result of this application.

*Gary Eckenbarger*  
 Signature of Taxpayer/Owner

GARY ECKENBARGER, President  
 Printed Name and Title of Applicant

3/4/13  
 Date



STATEMENT OF BENEFITS
PERSONAL PROPERTY

State Form 51764 (R2 / 12-11)
Prescribed by the Department of Local Government Finance

CITY OF FORT WAYNE

FORM SB-1 / PP

MAR 04 2013

COMMUNITY DEVL

PRIVACY NOTICE

The cost and any specific individual salary information is confidential, the balance of the filing is public record per IC 6-1-1-12-1-5.1 (c) and (d).

INSTRUCTIONS

- 1. This statement must be submitted to the body designating the Economic Revitalization Area prior to the public hearing...
2. Approval of the designating body (City Council, Town Board, County Council, etc.) must be obtained prior to installation...
3. To obtain a deduction, a person must file a certified deduction schedule with the person's personal property return...
4. Property owners whose Statement of Benefits was approved after June 30, 1991, must submit Form CF-1 / PP annually...
5. The schedules established under IC 6-1-1-12.1-4.5(d) and (e) apply to equipment installed after March 1, 2001...

SECTION 1 TAXPAYER INFORMATION

Name of taxpayer: Amco Inc.
Address of taxpayer: 1036 St. Marys Ave., Fort Wayne, IN 46808
Name of contact person: Gary Ecenbarger
Telephone number: (260) 424-4834

SECTION 2 LOCAL GOVERNMENT DESIGNATION OF PROPOSED PROJECT

Name of designating body: Fort Wayne Common Council
Resolution number (s):
Location of property: 1036 St. Marys Ave, Fort Wayne, IN 46808
County: Allen
DLGF taxing district number: 74

Table with columns: Description of manufacturing equipment, ESTIMATED, START DATE, COMPLETION DATE. Rows include Manufacturing Equipment, R & D Equipment, Logist Dist Equipment, IT Equipment.

SECTION 3 ESTIMATE OF THE JOYESTAND SALARIES OF PROPOSED PROJECT

Table with columns: Current number, Salaries, Number retained, Salaries, Number additional, Salaries. Values: 25, 1,002,623.00, 25, 1,002,623.00, 6, 245,550.00

SECTION 4 ESTIMATE OF TOTAL COST AND VALUE OF PROPOSED PROJECT

Table with columns: MANUFACTURING EQUIPMENT, R & D EQUIPMENT, LOGIST DIST EQUIPMENT, IT EQUIPMENT. Sub-columns: COST, ASSESSED VALUE. Includes a note about confidentiality.

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: [Signature]
Title: Superintendent
Date signed: 03/04/2013

FOR USE OF THE DESIGNATING BODY

We have reviewed our prior actions relating to the designation of this economic revitalization area and find that the applicant meets the general standards adopted in the resolution previously approved by this body. Said resolution, passed under IC 6-1.1-12.1-2.5, provides for the following limitations as authorized under IC 6-1.1-12.1-2.

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 December 31, 2016.

- B. The type of deduction that is allowed in the designated area is limited to:
- 1. Installation of new manufacturing equipment;  Yes  No
  - 2. Installation of new research and development equipment;  Yes  No
  - 3. Installation of new logistical distribution equipment.  Yes  No
  - 4. Installation of new information technology equipment,  Yes  No

C. The amount of deduction applicable to new manufacturing equipment is limited to \$ unlimited cost with an assessed value of \$ unlimited.

D. The amount of deduction applicable to new research and development equipment is limited to \$ N/A cost with an assessed value of \$ N/A.

E. The amount of deduction applicable to new logistical distribution equipment is limited to \$ N/A cost with an assessed value of \$ N/A.

F. The amount of deduction applicable to new information technology equipment is limited to \$ N/A cost with an assessed value of \$ N/A.

G. Other limitations or conditions (specify) N/A

H. The deduction for new manufacturing equipment and/or new research and development equipment and/or new logistical distribution equipment and/or new information technology equipment installed and first claimed eligible for deduction on or after July 1, 2000, is allowed for.

- 1 year
- 2 years
- 3 years
- 4 years
- 5 years \*\*
- 6 years
- 7 years
- 8 years
- 9 years
- 10 years \*\*

\*\* For ERA's established prior to July 1, 2000, only a 5 or 10 year schedule may be deducted.

I. Did the designating body adopt an alternative deduction schedule per IC 6-1.1-12.1-17?  Yes  No  
If yes, attach a copy of the alternative deduction schedule to this form.

Also we have 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)

Telephone number  
(     )

Date signed (month, day, year)

Attested by.

Designated body

\* If the designating body limits the time period during which an area is an economic revitalization area, it does not limit the length of time a taxpayer is entitled to receive a deduction to a number of years designated under IC 6-1.1-12.1-4.5



STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS

State Form 51767 (R3 / 12-11)
Prescribed by the Department of Local Government Finance

CITY OF FORT WAYNE

20 PAY 20

MAR 04 2013

FORM SB-1 / Real Property

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)
[ ] Eligible vacant building (IC 6-1.1-12 1-4 8)

INSTRUCTIONS

- 1. This statement must be submitted to the body designating the Economic Revitalization Area prior to the public hearing...
2. Approval of the designating body (City Council, Town Board, County Council, etc.) must be obtained prior to initiation of the redevelopment or rehabilitation...
3. To obtain a deduction, application Form 322 ERA/RE or Form 322 ERA/VBD, whichever is applicable, must be filed with the County Auditor...
4. Property owners whose Statement of Benefits was approved after June 30, 1991, must attach a Form CF-1/Real Property annually...
5. The schedules established under IC 6-1.1-12.1-4(d) for rehabilitated property and under IC 6-1.1-12.1-4 8(1) for vacant buildings apply to any statement of benefits approved on or after July 1, 2000...

SECTION 1 TAXPAYER INFORMATION

Name of taxpayer: Amco Inc.
Address of taxpayer: 1036 St. Marys Ave.
Name of contact person: Gary Ecenbarger
Telephone number: (260) 424-4834
E-mail address: gary@appliedmetals.com

SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Name of designating body: Fort Wayne Common Council
Resolution number:
Location of property: 1036 St. Marys Ave.
County: Allen
DLGF taxing district number: 74
Description of real property improvements: New 64 x 120 x 24 building and parking lot improvements.
Estimated start date: 04/15/2013
Estimated completion date: 07/01/2013

SECTION 3 ESTIMATE OF AN ECONOMIC ANALYSIS OF THE RESULTS OF PROPOSED PROJECT

Table with 6 columns: Current number, Salaries, Number retained, Salaries, Number additional, Salaries. Row 1: 25.00, \$1,002,623.00, 25.00, \$1,002,623.00, 6.00, \$245,550.00

SECTION 4 ESTIMATE OF THE COST AND ASSESSED VALUE OF PROPOSED PROJECT

Table with 2 columns: REAL ESTATE IMPROVEMENTS COST, ASSESSED VALUE. Rows for Current values, Plus estimated values of proposed project, Less values of any property being replaced, Net estimated values upon completion of project.

SECTION 5 WASTE CONVERSION DATA FROM REDEMPTION SCHEDULE BY TAXPAYER

Estimated solid waste converted (pounds):
Estimated hazardous waste converted (pounds):
Other benefits: New equipment purchases \$250,000.

SECTION 6 TAXPAYER CERTIFICATION

I hereby certify that the representations in this statement are true.
Signature of authorized representative: [Signature]
Title: Superintendent
Date signed: 03/04/2013

We have reviewed our prior actions relating to the designation of this Economic Revitalization Area and find that the applicant meets the general standards adopted in the resolution previously approved by this body. Said resolution, passed 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 November 31, 2016
- 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
  - 3. Occupancy of a vacant building  Yes  No
- C. The amount of the deduction applicable is limited to \$ unlimited
- D. Other limitations or conditions (specify) N/A
- E. The deduction is allowed for en years\* (see below).
- F. Did the designating body adopt an alternative deduction schedule per IC 6-1.1-12.1-17?  Yes  No  
If yes, attach a copy of the alternative deduction schedule to this form.

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)

Attested by (signature and title of attester)

Designated body

\* If the designating body limits the time period during which an area is an economic revitalization area, it does not limit the length of time a taxpayer is entitled to receive a deduction to a number of years designated under IC 6-1.12-12.1-4.

- A. For residentially distressed areas, the deduction period may not exceed five (5) years.
- B. For redevelopment and rehabilitation or real estate improvements.
  - 1. If the Economic Revitalization Area was designated prior to July 1, 2000, the deduction period is limited to three (3), six (6), or ten (10) years.
  - 2. If the Economic Revitalization Area was designated after June 20, 2000, the deduction period may not exceed ten (10) years.
- C. For vacant buildings, the deduction period may not exceed two (2) years.

## EXHIBIT A

Date: December 23, 1998  
 Job for: Ecenbarger  
 Legal Description: Pt. Ewing's Outlot #19 - Sec. 3-30-12,  
 Allen Cty., In., 0.73 ac.  
 Address: #1036 St. Mary's Ave.

**DONOVAN ENGINEERING, INC.**  
 2020 Inwood Drive  
 Executive Park  
 Fort Wayne, Indiana 46815

1) In accordance with Title 865, Article 1, Rule 12, Section 1 through 29, of the Indiana Administrative Code, the following observations and opinions are submitted regarding the various uncertainties in the locations of the lines and corners established on this survey as a result of:

- A) Random Errors in Measurement (Theoretical Uncertainty);
- B) Variances in the reference monuments;
- C) Discrepancies in record descriptions and plats;
- D) Inconsistencies in lines of occupation;

A) The Theoretical Uncertainty (due to random errors in measurement) of the corners of the subject tract established on this survey is within the specifications for a Class "C" Survey ( 0.5 feet) as defined in IAC 865.

B) No variances in the reference monuments.

C) No discrepancies in record descriptions and plats.

D) No inconsistencies in lines of occupation.

The commitment for title insurance was not provided at the time of this report. An abstract or title search may reveal additional information affecting this property. This survey is subject to any facts and or encumbrances that may be disclosed by said full and accurate title search. Donovan Engineering, Inc. should be notified of any additions or revisions that may be required.

2) Distances between property corners conform to the dimensions on the recorded plat and deed (Document #92-003984) and with previous surveys by John R. Donovan last dated 1-9-92.

The NW and SW property corners are located 17.0 ft. East of the 32 ft. wide pavement of St. Mary's Ave.

The NW and NE property corners are located 50 ft. South of the center of the main track of the railroad.

The SW property corner is located on the North edge of a 10 ft. wide gravel alley.

The  $\frac{1}{2}$ " iron pin was found 0.6 ft. North of the SE property corner. The SW property corner is located 298.4 ft. (measured and plat) North of the North right of way line of Burgess St. (26 ft. wide pavement centered within a 66 ft. wide right of way).

A  $\frac{1}{2}$ " iron pin is located 1.83 ft. North of the SW corner of the N $\frac{1}{2}$  of the vacated alley and 2.5 ft. North of the SE corner of the N $\frac{1}{2}$  of the vacated alley.

The North and South property lines were established as being parallel to the center-line of the main tracts of the railroad.

A survey dated 10-07-76 by John R. Donovan on Lot #75 was used as a reference.

The plat of Pape's 3rd Add. was used as a reference.

EXHIBIT A

CERTIFICATE OF SURVEY

OFFICE OF:

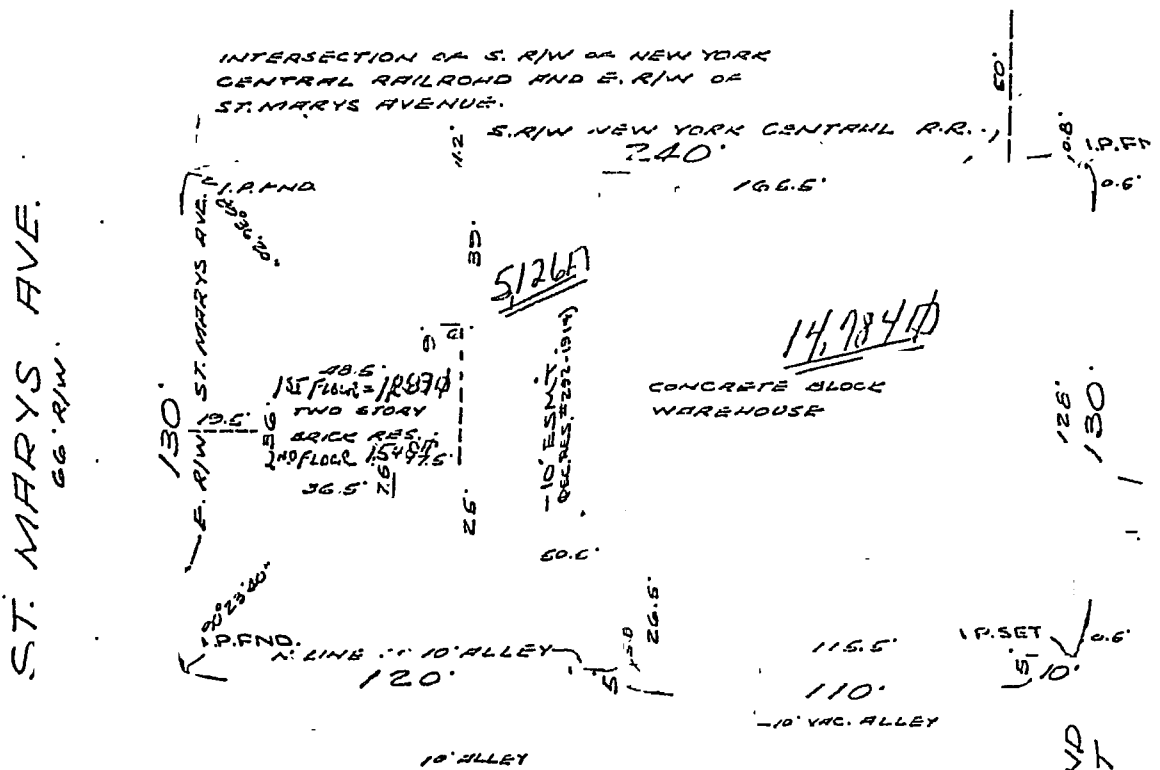
JOHN R. DONOVAN  
 REGISTERED PROFESSIONAL CIVIL ENGINEER No. 9173 INDIANA  
 REGISTERED LAND SURVEYOR No. 9921 INDIANA  
 FORT WAYNE, INDIANA

The undersigned Civil Engineer and Land Surveyor hereby certifies that he has made a resurvey of the real estate shown and described below.

Measurements were made and corners perpetuated as shown hereon, in accordance with the true and established lines of the property described, and in conformity with the records in the office of the County Recorder, ALLEN County, Indiana. No encroachments existed, except as noted below.

The description of the real estate is as follows, to wit: *SEE ATTACHED SHEET*

NEW YORK CENTRAL R.R.



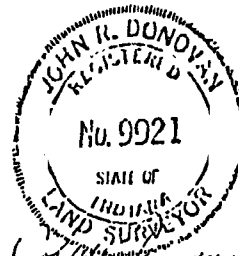
NOTE: According to the Flood Insurance Rate Map (FIRM), number 180003 0015B, dated April 3, 1985, the herein described real estate is located in Zone "A-8" and is in a flood hazard area.

WAREHOUSE 19,910 \$  
 OFFICE 1,883 \$  
 APARTMENT 1,548 \$  
 TOTAL 23,341 \$  
 RE-CERTIFIED 1-6-87

*John R. Donovan*

JOB FOR: WERMUTH ENTERPRISE INC.  
 BROXON - MILLER

11-201  
 27-11-79  
 NOV. 10 - 23 79  
 REV 1-6-87



## EXHIBIT A

## LEGAL DESCRIPTION

Commencing at a point on the South right of way line of the New York Central Railroad, a distance of 140 feet west of the point of intersection of said right of way line with the west line of Sherman Street, thence southerly along the line a distance of 309.7 feet to a point in the north line of the 10-foot alley in the rear of Lots 59 to 62 in Pape's Third Addition to the City of Fort Wayne, Indiana, said point being 140 feet west of the point of intersection of the north line of said Alley with the west line of Sherman Street; thence westerly along said north line of the 10-foot alley, a distance of 123.8 feet to a point, said point being 5 feet east of the east line of the 10-foot alley in the rear of Lots 70 to 74 in said Pape's Third Addition; thence northwesterly along a line 7.1 feet to a point in the east line of the last described alley, said point being 5 feet north of the 10-foot alley at the rear of lots 59 to 69 in said Pape's Third Addition, thence northerly along the east line of said 10-foot alley in the rear of lots 70 to 74 in said Pape's Third Addition a distance of 155 feet to its point of intersection with the north line of lot 74 produced easterly; thence westerly along the last described line 28.1 feet to a point; thence Northerly 150.8 feet along a line to its point of intersection with the south right of way line of the New York Central Railroad, said point being 296 feet west of the point of intersection of said right of way line with the west line of Sherman Street; thence easterly along said south right of way line a distance of 156 feet to the place of beginning.

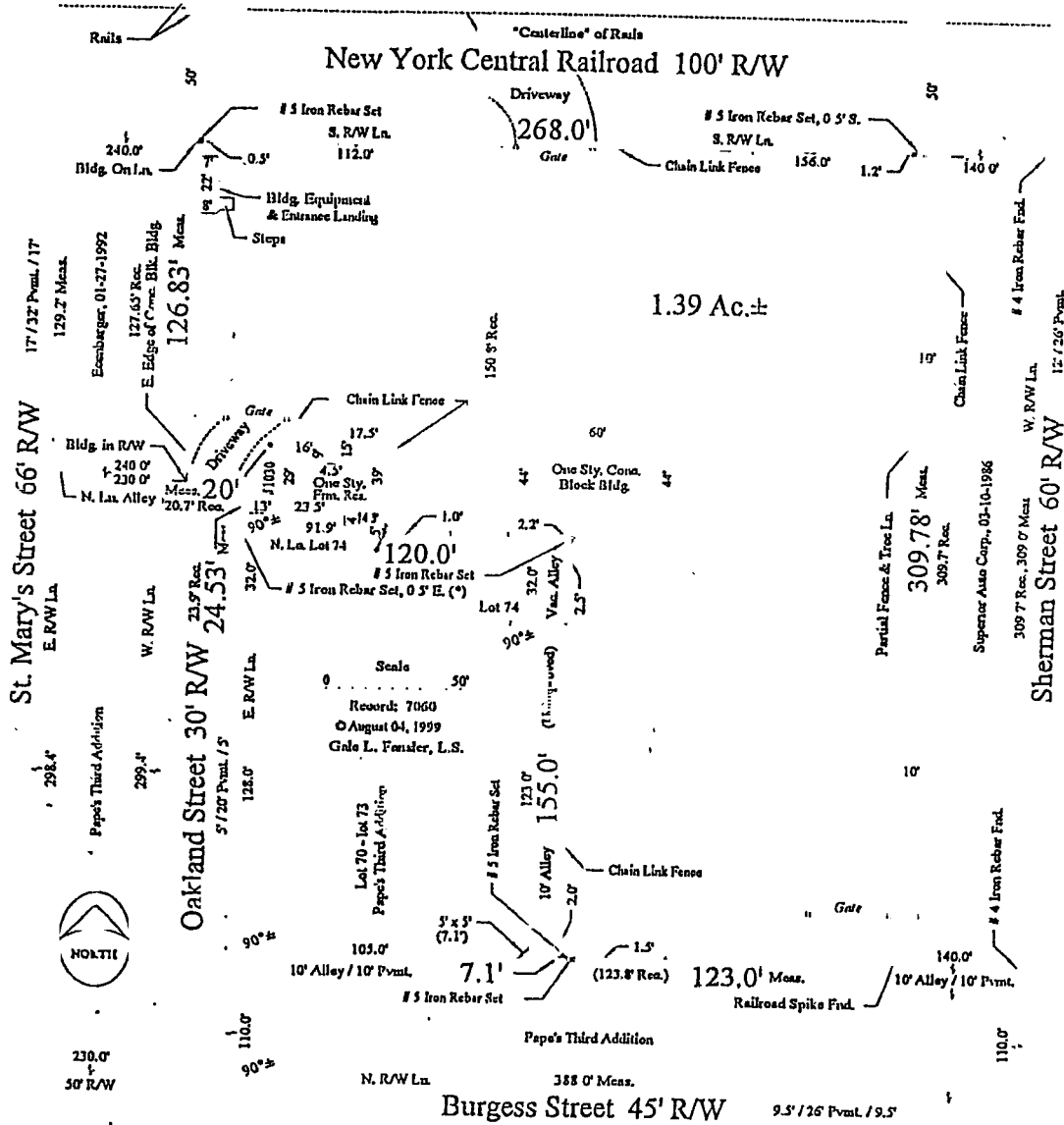
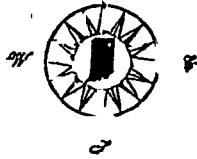
## ALSO:

Commencing at a point in the east line of Oakland Street 280 feet north of the north line of Burgess Street, dimensions on said streets being as platted in Pape's Third Addition to the City of Fort Wayne, Indiana, said point being the northwest corner of Lot 74 in said Addition; thence easterly along the north line of said Lot 74 a distance of 91.9 feet to a point at the southeast corner of the tract herein described; thence northerly along a straight line 150.8 feet to its point of intersection with the south right of way line of the New York Central Railroad; said point being 296 feet west of the intersection of said right of way line with the west line of Sherman Street; thence westerly along said right of way line a distance of 112 feet to a point at the northwest corner of the tract herein described; thence south on a line 127.65 feet to its point of intersection with the north line of the 10-foot alley which is north of lots 90 and 74 in said Pape's Third Addition, said line being produced easterly; thence easterly along the north line of said alley produced a distance of 20.7 feet to its point of intersection with the east line of said Oakland Street thence south 23.9 feet along said east line of Oakland Street to the place of beginning.

EXHIBIT A

Gale L. Fansler, L.S.  
Registered Land Surveyor  
5410 Hartford Drive  
Fort Wayne, Indiana 46835  
219-484-2468

*This is The Property  
I want to Develop*



This survey was performed wholly by me or under my direct supervision, and to the best of my knowledge and belief was executed according to survey requirements in Title 865 IAC 1-12.

For: Thomas M. Fishing  
Field date: August 4, 1999  
Date: August 9, 1999  
Record: 7060RDS



Admn. Appr.

DIGEST SHEET

TITLE OF ORDINANCE: **Declaratory Resolution**

DEPARTMENT REQUESTING ORDINANCE: **Community Development Division**

SYNOPSIS OF ORDINANCE: **Applied Metals & Machine Works, Inc. is requesting the designation of an Economic Revitalization Area for both real and personal property improvements in the amount of \$500,000. In order to expand, Applied Metals & Machine Works, Inc. will construct a new building and parking lot while also purchasing and installing new manufacturing equipment.**

EFFECT OF PASSAGE: **Completing the real and personal property improvements will allow Applied Metals & Machine Works, Inc. to increase their business with improved technology while hiring additional employees. Six full-time jobs will be created.**

EFFECT OF NON-PASSAGE: **Potential loss of development and six full-time jobs.**

MONEY INVOLVED (DIRECT COSTS, EXPENDITURES, SAVINGS): **No expenditures of public funds required.**

ASSIGNED TO COMMITTEE (PRESIDENT): **John Crawford and Tom Smith**

# MEMORANDUM



**TO:** City Council  
**FROM:** Adam Welch, Economic Development Specialist  
**DATE:** March 5, 2013  
**RE:** Request for designation by AMCO, Inc. d/b/a Applied Metals & Machine Works, Inc. as an ERA for real and personal property improvements

## BACKGROUND

PROJECT ADDRESS: **1036 St. Mary's Avenue** PROJECT LOCATED WITHIN: **N/A**  
 PROJECT COST: **\$ 500,000** COUNCILMANIC DISTRICT: **5**  
 COMPANY PRODUCT OR SERVICE: **Applied Metals & Machine Works, Inc. is a machine shop that specializes in machine rebuild and repair, hydraulic repair, welding, and sheet metal fabrication.**  
 PROJECT DESCRIPTION: **Applied Metals & Machine Works, Inc. will construct a new building and parking lot while purchasing \$250,000 of new manufacturing equipment.**

### CREATED

JOBS CREATED (FULL-TIME):  
 JOBS CREATED (PART-TIME)  
 TOTAL NEW PAYROLL:  
 AVERAGE SALARY (FULL-TIME NEW):

**6**  
**N/A**  
**\$245,550**  
**\$40,925**

### RETAINED

JOBS RETAINED (FULL-TIME): **24**  
 JOBS RETAINED (PART-TIME): **1**  
 TOTAL RETAINED PAYROLL: **\$1,002,623**  
 AVERAGE SALARY (FULL-TIME RETAINED): **\$41,400**

## COMMUNITY BENEFIT REVIEW

Yes  No  N/A

Project will encourage vacant or under-utilized land appropriate for commercial or industrial use?

Yes  No  N/A

Real estate to be designated is consistent with land use policies of the City of Fort Wayne?

**Explain: Property to be designated is zoned IN2; General Industrial**

Yes  No  N/A

Project encourages the improvement or replacement of a deteriorated or obsolete structure?

Yes  No  N/A

Project encourages the improvement or replacement of obsolete manufacturing and/or research and development and/or information technology and/or logistical distribution equipment?

Yes  No  N/A

Project will result in significant conversion of solid waste or hazardous waste into energy or other useful products?

Yes  No  N/A

Project encourages preservation of an historically or architecturally significant structure?

Yes  No  N/A

Construction will result in Leadership in Energy and Environmental Design (LEED) certification by the U.S. Green Building Council?

Yes  No  N/A

Construction will use techniques to minimize impact on combined sewer overflows? (i.e. rain gardens, bio swales, etc.)

Yes  No  N/A

ERA designation induces employment opportunities for Fort Wayne area residents?

Yes  No  N/A

Average wage of all full-time jobs to be created is at least 150% of current Federal minimum wage.

**Explain: The average wage rate of full-time jobs retained is 271% of the current Federal minimum wage rate.**

Yes  No  N/A

Average wage of all full-time jobs to be retained is at least 150% of current Federal minimum wage.

**Explain: The average wage rate of full-time jobs retained is 275% of the current Federal minimum wage rate.**

Yes  No  N/A

Taxpayer is NOT delinquent on any or all property tax due to any taxing jurisdiction within Allen County.

### POLICY

**Per the policy of the City of Fort Wayne, the following guidelines apply to this project:**

1. The period of deduction for real property is ten years.
2. The period of deduction for personal property is ten years.

Under Fort Wayne Common Council's tax abatement policies and procedures, Applied Metals & Machine Works, Inc. is eligible for ten year deductions on real and personal property improvements. Attached is a spreadsheet that shows how the application scored under the review system. Also attached is an estimate of the taxes saved and paid over the length of the ten year deduction schedule.

### COMMENTS

Signed:

  
Economic Development Specialist

Reviewed:

  
Economic Development Specialist

# Personal Property Abatements

Tax Abatement Review System

	Points Possible	Points Awarded
<b>Total new investment in equipment</b>		
Over \$5,000,000	10	
\$1,000,000 to \$4,999,999	8	
\$500,000 to \$999,999	6	
\$0 to \$499,999	4	4
<b>Total number of jobs created and/or retained</b>		
Over 150	10	
75 to 149	8	
25 to 74	6	6
10 to 24	4	
Under 10	2	
<b>Current # of employees increases 50-99%</b>	6	
<b>Current # of employees increases 100% or more</b>	8	
<b>Average annual salary of full-time jobs created and/or retained are % of the Federal Minimum Wage *</b>		
Greater than 300% of the Federal Minimum Wage	10	
201% to 300% of the Federal Minimum Wage	7	7
151% to 200% of the Federal Minimum Wage	3	
150% of the Federal Minimum Wage	1	
<b>Health insurance provided by the company</b>	5	5
<b>Project involves reinvestment at current location of a business</b>	10	10
<b>Project involves new or startup business</b>	5	
<b>Construction uses green building techniques (ie LEED Certification)</b>	5	
<b>Construction uses techniques to minimize impact on Combined Sewer Overflows (CSOs)</b>	2	
<b>Project is located in a HUBzone</b>	10	10
	<b>Total</b>	<b>42</b>

- 7 to 11 Points - Three Year Abatement
- 12 to 16 Points - Five Year Abatement
- 17 to 23 Points - Seven Year Abatement
- 24 to 60 Points - Ten Year Abatement

\* If Average annual salary of the full-time jobs created by listed occupation is 10% or greater than the average salary for Allen County using current occupational employment statistics, then the applicant is eligible for an alternate deduction schedule.

<b>10 Year</b>	
Year 1	100%
Year 2	100%
Year 3	100%
Year 4	100%
Year 5	100%
Year 6	90%
Year 7	80%
Year 8	65%
Year 9	50%
Year 10	40%
<b>7 Year</b>	
Year 1	100%
Year 2	100%
Year 3	100%
Year 4	100%
Year 5	100%
Year 6	71%
Year 7	43%

# Real Property Abatements

Tax Abatement Review System

	Points Possible	Points Awarded
<b>Total new investment in real property (new structures and/or rehabilitation)</b>		
Over \$1,000,000	10	
\$500,000 to \$999,999	8	
\$100,000 to \$499,999	6	6
Under \$100,000	4	
<b>Total number of jobs created and/or retained</b>		
Over 150	10	
75 to 149	8	
25 to 74	6	6
10 to 24	4	
Under 10	2	
<b>Current # of employees increases 50-99%</b>	6	
<b>Current # of employees increases 100% or more</b>	8	
<b>Average annual salary of full-time jobs created and/or retained are % of the Federal Minimum Wage</b>		
Greater than 300% of the Federal Minimum Wage	10	
201% to 300% of the Federal Minimum Wage	7	7
151% to 200% of the Federal Minimum Wage	3	
150% of the Federal Minimum Wage	1	
<b>Health insurance provided by the company</b>	5	5
<b>Project involves reinvestment at current location of a business</b>	10	10
<b>Project involves new or startup business</b>	5	
<b>Construction uses green building techniques (ie LEED Certification)</b>	5	
<b>Construction uses techniques to minimize impact on Combined Sewer Overflows (CSOs)</b>	2	
<b>Project is located in a HUBzone</b>	10	10
<b>Total</b>		<b>44</b>

- 7 to 11 points - Three Year Abatement
- 12 to 16 points - Five Year Abatement
- 17 to 23 points - Seven Year Abatement
- 24 to 67 points - Ten Year Abatement

\* If Average annual salary of the full-time jobs created by listed occupation is 10% or greater than the average salary for Allen County using current occupational employment statistics, then the applicant is eligible for an alternate deduction schedule.

<b>10 Year</b>	
Year 1	100%
Year 2	100%
Year 3	100%
Year 4	100%
Year 5	100%
Year 6	90%
Year 7	80%
Year 8	65%
Year 9	50%
Year 10	40%
<b>7 Year</b>	
Year 1	100%
Year 2	100%
Year 3	100%
Year 4	100%
Year 5	100%
Year 6	71%
Year 7	43%

**POOL #2 FORT WAYNE COMMUNITY DEVELOPMENT DIVISION  
TAX ABATEMENT - ESTIMATE OF SAVINGS**

\*New tax abatement percentages have been changed to reflect change in state law

**PERSONAL PROPERTY TAX ABATEMENT - 10 yr Schedule**

Year	True Cash Value	"Pool 2" True Tax Value	Assessed Value	Tax Abatement %	Tax Paid %	Deduction	Taxable A.V.	Tax Rate	Tax Paid	Tax Saved
1	\$250,000	\$100,000	\$100,000	100%	0%	\$100,000	\$0	0.031537	\$0	\$3,154
2	\$250,000	\$140,000	\$140,000	90%	10%	\$126,000	\$14,000	0.031537	\$442	\$3,874
3	\$250,000	\$105,000	\$105,000	80%	20%	\$84,000	\$21,000	0.031537	\$662	\$2,649
4	\$250,000	\$80,000	\$80,000	70%	30%	\$56,000	\$24,000	0.031537	\$757	\$1,766
5	\$250,000	\$75,000	\$75,000	60%	40%	\$45,000	\$30,000	0.031537	\$946	\$1,419
6	\$250,000	\$75,000	\$75,000	50%	50%	\$37,500	\$37,500	0.031537	\$1,183	\$1,183
7	\$250,000	\$75,000	\$75,000	40%	60%	\$30,000	\$45,000	0.031537	\$1,419	\$946
8	\$250,000	\$75,000	\$75,000	30%	70%	\$22,500	\$52,500	0.031537	\$1,656	\$710
9	\$250,000	\$75,000	\$75,000	20%	80%	\$15,000	\$60,000	0.031537	\$1,892	\$473
10	\$250,000	\$75,000	\$75,000	10%	90%	\$7,500	\$67,500	0.031537	\$2,129	\$237
11	\$250,000	\$75,000	\$75,000	0%	100%	\$0	\$75,000	0.031537	\$2,365	\$0
TOTAL TAX SAVED										\$16,510
TOTAL TAX PAID										\$11,085

NOTE Above calculations assume a constant tax rate over the abatement period. Time value of money is not considered

**REAL PROPERTY TAX ABATEMENT - 10 yr Schedule**

Year	Cash Value	True Tax Value	Assessed Value	Tax Abatement %	Tax Paid %	Deduction	Taxable AV	Tax Rate	Tax Paid	Tax Saved
1	\$250,000	\$250,000	\$250,000	100%	0%	\$250,000	\$0	0.031537	\$0	\$7,884
2	\$250,000	\$250,000	\$250,000	95%	5%	\$237,500	\$12,500	0.031537	\$394	\$7,490
3	\$250,000	\$250,000	\$250,000	80%	20%	\$200,000	\$50,000	0.031537	\$1,577	\$6,307
4	\$250,000	\$250,000	\$250,000	65%	35%	\$162,500	\$87,500	0.031537	\$2,759	\$5,125
5	\$250,000	\$250,000	\$250,000	50%	50%	\$125,000	\$125,000	0.031537	\$3,942	\$3,942
6	\$250,000	\$250,000	\$250,000	40%	60%	\$100,000	\$150,000	0.031537	\$4,731	\$3,154
7	\$250,000	\$250,000	\$250,000	30%	70%	\$75,000	\$175,000	0.031537	\$5,519	\$2,365
8	\$250,000	\$250,000	\$250,000	20%	80%	\$50,000	\$200,000	0.031537	\$6,307	\$1,577
9	\$250,000	\$250,000	\$250,000	10%	90%	\$25,000	\$225,000	0.031537	\$7,096	\$788
10	\$250,000	\$250,000	\$250,000	5%	95%	\$12,500	\$237,500	0.031537	\$7,480	\$394
11	\$250,000	\$250,000	\$250,000	0%	100%	\$0	\$250,000	0.031537	\$7,884	\$0
TOTAL TAX SAVED REAL PROPERTY										\$39,027
TOTAL TAX PAID REAL PROPERTY (10 yrs)										\$39,815
TOTAL TAX SAVED MACHINERY & BUILDING (10 yrs on 10 yr deduction)										\$55,537
TOTAL TAX PAID MACHINERY & BUILDING (10 yrs on 10 yr deduction)										\$50,901

NOTE Above calculations assume a constant tax rate over the abatement period. Time value of money is not considered

Public Hearing Date, if applicable

Read the first time in full and on motion by Councilman *John Crawford*  
Read the second time by title and referred to the *Finance Committee*  
Committee. Read the third time in full and on motion by Councilman  
*Crawford*, placed on passage by the following vote:

	AYES	NAYS	ABSTAINED	ABSENT
TOTAL VOTES	9			
BENDER	✓			
CRAWFORD	✓			
DIDIER	✓			
HARPER	✓			
HINES	✓			
JEHL	✓			
PADDOCK	✓			
SHOAFF	✓			
SMITH	✓			

DATED: *3-12-03* *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-24-13* on the *12<sup>th</sup>* day of  
*March*, 2013

ATTEST: *Sandra E. Kennedy* *Thomas F. Didier*  
SANDRA E. KENNEDY, PRESIDING OFFICER  
CITY CLERK

Presented by me to the Mayor of the City of Fort Wayne, Indiana, on the *13<sup>th</sup>* day  
of *March*, 2013, at the hour of *9:30* o'clock *P* M. E.S.T.

*Sandra E. Kennedy*  
SANDRA E. KENNEDY, CITY CLERK

Approved and signed by me this *14<sup>th</sup>* day of *MARCH*  
2013, at the hour of *9:00* o'clock *A* M. E.S.T.

*Thomas C. Henry*  
THOMAS C. HENRY, MAYOR

