

**A DECLARATORY RESOLUTION designating an
"Economic Revitalization Area" under I.C. 6-1.1-
12.1 for property commonly known as 3505
Conestoga Drive, Fort Wayne, Indiana 46808
(A&L Great Lakes Laboratories, Inc.)**

WHEREAS, Petitioner has duly filed its petition dated March 11, 2014 to have the following described property designated and declared an "Economic Revitalization Area" 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, to wit:

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

and

WHEREAS, said project will create 1 full-time, permanent job for a total new, annual payroll of \$60,000, with the average new annual job salary being \$60,000 and retain 35 full-time, permanent jobs for a total current annual payroll of \$2,263,986, with the average current, annual job salary being \$64,685; and

WHEREAS, the total estimated project cost is \$1,000,000; and

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

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

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

SECTION 2. That, upon adoption of the Resolution:

- (a) Said Resolution shall be filed with the Allen County Assessor;
- (b) 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";
- (c) 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;

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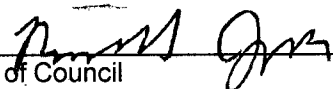
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10	10%

SECTION 9. 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 10. That, the taxpayer is non-delinquent on any and all property tax due to jurisdictions within Allen County, Indiana.

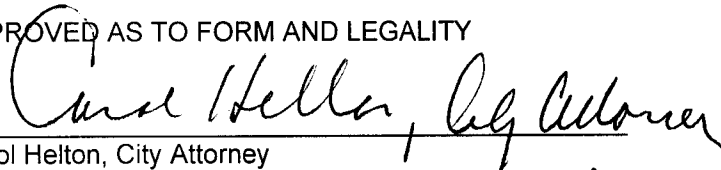
SECTION 11. That, pursuant to I.C. 6-1.1-12.1-12 et al, any property owner that has received a deduction under section 3 or 4.5 of said chapter may be required to repay the deduction amount as determined by the county auditor in accordance with section 12 of said chapter if the property owner ceases 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 12. 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 11 2014 *epw*



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:

Total cost of manufacturing equipment improvements:

Total cost of research and development equipment improvements:

Total cost of logistical distribution equipment improvements:

Total cost of information technology equipment improvements:

1,000,000

TOTAL OF ABOVE IMPROVEMENTS:

_____ 1,000,000 _____

GENERAL INFORMATION

Real property taxpayer's name: WP Enterprises LLC

Personal property taxpayer's name: ATL Great Lakes Laboratories, Inc.

Telephone number: 260-483-4759

Address listed on tax bill: 3505 Conestoga Dr., Fort Wayne, IN 46808

Name of company to be designated, if applicable: N/A

Year company was established: 1976

Address of property to be designated: 3505 Conestoga Dr. Fort Wayne IN 46808

Real estate property identification number: 02-07-28-330-004.000-073

Contact person name: Linda Singer

Contact person telephone number: 260-483-4759 Contact person Email: lsinger@algreatlakes.com

Contact person address: 3505 Conestoga Dr. Ft. Wayne, IN 46808

List company officer and/or principal operating personnel

NAME	TITLE	ADDRESS	PHONE NUMBER
Randall Warden	President / CEO	6011 Sanctuary Ct, Ft. Wayne IN 46814	260-672-0504
Gregory Neyman	Vice-Pres. / COO	1010 Woodland Crossing Ft Wayne IN 46825	260-489-7508
Linda Singer	Vice Pres. / CFO	6620 Cty Rd 68, Spencerville IN 46788	260-238-4665

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

NAME	PERCENTAGE
Randall Warden	51 %
Gregory Neyman	24 1/2 %
Linda Singer	24 1/2 %

Yes No Are any elected officials shareholders or holders of any debt obligation of the applicant or operating business? If yes, who? (name/title) Randall Warden, Pres.; Greg Neyman, Vice Pres; Linda Singer, V.P.

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 Do you plan to request state or local assistance to finance public improvements?

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 Does the company's business include a retail component? If yes, answer the following questions:

What percentage of floor space will be utilized for retail activities? _____

What percentage of sales is made to the ultimate customer? _____

What percentage of sales will be from service calls? _____

What is the percentage of clients/customers served that are located outside of Allen County? 99.99 %

What is the company's primary North American Industrial Classification Code (NAICs)? 541380

Describe the nature of the company's business, product, and/or service: An Agricultural laboratory performing analysis on soil, plants, manures, fertilizers and compost.

Dollar amount of annual sales for the last three years:

Year	Annual Sales
FY 2013	6,810,328
FY 2012	6,459,287
FY 2011	7,122,777

List the company's three largest customers, their locations and amount of annual gross sales:

Customer Name	City/State	Annual Gross Sales
Crop Production Services	Various - IN, MI, IL, OH	817,521
Advanced Crop Care	Various - Illinois	502,327
Helena Chemical	Various - IN, OH, IL, MI	303,486

List the company's three largest material suppliers, their locations and amount of annual purchases:

Supplier Name	City/State	Annual Gross Purchases
Elementar America	Mt. Laurel, N.J.	98,233
Sherry Laboratories	Ft. Wayne, IN	75,022
VWR	Pittsburgh, PA	68,209

List the company's top three competitors:

Competitor Name	City/State
Sure-Tech Laboratories	Indianapolis, IN
Spectrum Analytic, Inc.	Washington Ct. Hs., OH
United Laboratories	St. Charles, IL

Describe the product or service to be produced or offered at the project site: See Attached

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?

See Attached

Economic Revitalization Area Application City of Fort Wayne, Indiana
A & L Great Lakes Laboratories, Inc.

Page 3

Product or service to be produced at the project site:

A & L Great Lakes Laboratories, Inc. provides analysis of agricultural products including soil, fertilizers, feeds, plants, manures and compost. This provides the nutrient content of the items to enhance production and efficiencies in the industry.

How does the property for which you are requesting designation meet the above definition of an ERA?

The current drying facilities have been operational for the past 15 years and no longer meet the needs of our business. Last fall, results were delayed in getting to customers because we did not have the capacity to timely process their samples. With current technology, individuals expect instant results, not those delayed a week due to the inabilities of a company. If we do not construct a more efficient drying system we will lose customers and our position in the industry will fall. This will result in a loss of full time jobs, and eliminate the need for our seasonal employees during peak production. We are contracting with a local company, Wagner-Meinert, LLC, to design and build a drying tunnel to address this issue. Many additional local contractors will be involved in the project with electrical, structural and sheet metal components. Companies included are Morris Sheet Metal, Nu-Insulation, Summit Electrical and Lawrence Building Corp.

Additionally, with the increased capacity we will be automating the grinding process. The current system for grinding the soil samples is a strenuous position and a crucial step in our quality control process. We have contracted with Adaptek, Inc. from Hometown, Indiana to design an automated system that will relieve the strain on our employees and allow for higher volumes of samples to be processed in a 24 hour period. This automation will allow more individuals with the opportunity to fill the related positions as it will not require the physical attributes for the position.

With the addition of these two main components to our processing system, we will be able to better meet the demands of our customers. The addition of automation also allows us to add a second shift to our process, without fatiguing our full time employees.

Additionally, we are limited by the amount of space at our current facility for this expansion. To remain in our current location, we must find solutions that fit on the existing property. If this system is not implemented, an alternative would be moving to an area that is more economical to acquire outside of Allen County.

REAL PROPERTY INFORMATION

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

N/A

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

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

Describe the improvements to be made to the property to be designated for tax phase-in purposes: _____

Projected construction start (month/year): _____

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)

The drying tunnel, which is a direct aspect of our system, will be utilized to dry soils so they may be analyzed to determine the attributes of the soil. Automation of the grinding process allows soil to be ground to the proper specification for analysis. Both of these items would be considered components of our direct production process.

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?

Date first piece of equipment will be purchased (month/year): April 2014

Date last piece of equipment will be installed (month/year): December 2014

Please provide the depreciation schedule term for equipment under consideration for personal property tax phase-in:

This equipment has a tax depreciation life of 5 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

N/A

Yes No Has the building for which you are seeking designation for tax phase-in 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. When listing the occupation codes, please avoid using the "Major Occupational Groupings" (i.e. 11-000, 13-000, 15-000, etc.) which are more general in nature. Instead, use specific occupation codes (i.e. 11-1021, 13-1081, 15-2041 etc) for each created and retained job. 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

Current Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll

See Attached

Retained Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll

See Attached

Additional Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll

See Attached

Economic Revitalization Area Application City of Fort Wayne, Indiana
A & L Great Lakes Laboratories, Inc.
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Current Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll
CEO	11-1011	1	306,745
Managers	11-1021	2	289,292
Accountant	13-2011	1	131,917
Chemist	19-2031	8	442,023
Envrionmental Science	19-2041	2	172,287
Chemical Technicians	19-4031	5	209,673
Sales Representative	41-3099	1	75,000
Office Manager	43-1011	1	54,892
Bookkeeper	43-3031	2	101,492
Clerk	43-9021	2	75,480
Production Helper	51-9198	10	405,185

Retained Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll
CEO	11-1011	1	306,745
Managers	11-1021	2	289,292
Accountant	13-2011	1	131,917
Chemist	19-2031	8	442,023
Envrionmental Science	19-2041	2	172,287
Chemical Technicians	19-4031	5	209,673
Sales Representative	41-3099	1	75,000
Office Manager	43-1011	1	54,892
Bookkeeper	43-3031	2	101,492
Clerk	43-9021	2	75,480
Production Helper	51-9198	10	405,185

Additional Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll
Envrionmental Science	19-2041	1	60,000

PUBLIC BENEFIT INFORMATION

Current Part-Time or Temporary Jobs

Occupation	Occupation Code	Number of Jobs	Total Payroll
Prod. Helper	51-9198	20	120,600

Retained Part-Time or Temporary Jobs

Occupation	Occupation Code	Number of Jobs	Total Payroll
Prod. Helper	51-9198	20	120,600

Additional Part-Time or Temporary Jobs

Occupation	Occupation Code	Number of Jobs	Total Payroll
Prod. Helper	51-9198	4	20,000

Seasonal
Workers
During
Peak
Production.

Check the boxes below if the existing jobs and the jobs to be created will provide the listed benefits:

- Pension Plan
 Major Medical Plan
 Disability Insurance
 Tuition Reimbursement
 Life Insurance
 Dental Insurance

List any benefits not mentioned above: A match of 5% of employee deferral for 401K.
Compensation includes a profit sharing component

When will you reach the levels of employment shown above? (month/year): Nov. 2014.

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 phase-ins 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) and the Public Benefit Annual Update with the City of Fort Wayne Community Development Division in each year in which I receive a deduction. Further the CF-1/PP form must be filed with the county assessor and the CF-1/Real Property must be filed with the county auditor. Failure to file the CF-1 form with these agencies may result in a rescission of any tax phase-in occurring as a result of this application.

Linda S. Singer
Signature of Taxpayer/Owner

Linda S. Singer, Vice President
Printed Name and Title of Applicant

3/10/14
Date

Exhibit B

W P ENTERPRISES LLC

3505 Conestoga Drive, Fort Wayne, IN 46808

March 11, 2014

Division of Community Development
City of Fort Wayne
200 East Berry Street, St. 320
Fort Wayne, IN 46802

Dear Sir or Madam:

Our company is owned equally by Lois Parker and myself, Randall Warden. The sole purpose of this partnership is for ownership of the building and property located at 3505 Conestoga Drive in Fort Wayne, Indiana.

This facility is leased to A & L Great Lakes Laboratories, Inc. They have disclosed to us that they are making modifications to the property and adding additional equipment. As part of this expansion, they have also indicated that they will be applying for a property tax abatement.

Sincerely,

A handwritten signature in black ink that reads "Randall Warden". The signature is written in a cursive style with a large initial "R".

Randall Warden



**STATEMENT OF BENEFITS
PERSONAL PROPERTY**

State Form 51764 (R3 / 12-13)
Prescribed by the Department of Local Government Finance

CITY OF FT WAYNE

FORM SB-1 / PP

MAR 11 2014
apw

COMMUNITY DEVL.

PRIVACY NOTICE

Any information concerning the cost of the property and specific salaries paid to individual employees by the property owner is confidential per IC 6-1.1-12.1-5.1.

INSTRUCTIONS

1. This statement must be submitted to the body designating the Economic Revitalization Area prior to the public hearing if the designating body requires information from the applicant in making its decision about whether to designate an Economic Revitalization Area. Otherwise this statement must be submitted to the designating body **BEFORE** a person installs the new manufacturing equipment and/or research and development equipment, and/or logistical distribution equipment and/or information technology equipment for which the person wishes to claim a deduction.
2. The statement of benefits form must be submitted to the designating body and the area designated an economic revitalization area before the installation of qualifying abatable equipment for which the person desires to claim a deduction.
3. To obtain a deduction, a person must file a certified deduction schedule with the person's personal property return on a certified deduction schedule (Form 103-ERA) with the township assessor of the township where the property is situated or with the county assessor if there is no township assessor for the township. The 103-ERA must be filed between March 1 and May 15 of the assessment year in which new manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment is installed and fully functional, unless a filing extension has been obtained. A person who obtains a filing extension must file the form between March 1 and the extended due date of that year.
4. Property owners whose Statement of Benefits was approved, must submit Form CF-1/PP annually to show compliance with the Statement of Benefits. (IC 6-1.1-12.1-5.6)
5. For a Form SB-1/PP that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. For a Form SB-1/PP that is approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. (IC 6-1.1-12.1-17)

SECTION 1 TAXPAYER INFORMATION								
Name of taxpayer A+L Great Lakes Laboratories, Inc.			Name of contact person Linda Singer					
Address of taxpayer (number and street, city, state, and ZIP code) 3505 Conestoga Dr. Fort Wayne, IN 46808				Telephone number (260) 483-4759				
SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT								
Name of designating body Fort Wayne Common Council				Resolution number (s)				
Location of property 3505 Conestoga Dr. Fort Wayne IN 46808			County Allen	DLGF taxing district number 02073				
Description of manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment. (Use additional sheets if necessary.) Soil drying tunnel and related equipment. Soil grinding automation and related equipment.				ESTIMATED				
				START DATE		COMPLETION DATE		
				Manufacturing Equipment		4/1/14	12/31/2014	
				R & D Equipment				
				Logist Dist Equipment				
IT Equipment								
SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT								
Current number 35	Salaries 2,263,986	Number retained 35	Salaries 2,263,986	Number additional 1	Salaries 60,000			
SECTION 4 ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT								
NOTE: Pursuant to IC 6-1.1-12.1-5.1 (d) (2) the COST of the property is confidential.	MANUFACTURING EQUIPMENT		R & D EQUIPMENT		LOGIST DIST EQUIPMENT		IT EQUIPMENT	
	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE
	Current values	2,028,545					160,608	
	Plus estimated values of proposed project	1,000,000						
	Less values of any property being replaced							
Net estimated values upon completion of project	3,028,545					160,608		
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 Linda S. Singer				Date signed (month, day, year) 3/11/14				
Printed name of authorized representative Linda S. Singer			Title Vice President					

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; | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| 2. Installation of new research and development equipment; | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 3. Installation of new logistical distribution equipment. | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 4. Installation of new information technology equipment; | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> 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 is allowed for:

- | | | | | | |
|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---|---------------|
| <input type="checkbox"/> Year 1 | <input type="checkbox"/> Year 2 | <input type="checkbox"/> Year 3 | <input type="checkbox"/> Year 4 | <input type="checkbox"/> Year 5 | (see below *) |
| <input type="checkbox"/> Year 6 | <input type="checkbox"/> Year 7 | <input type="checkbox"/> Year 8 | <input type="checkbox"/> Year 9 | <input checked="" type="checkbox"/> Year 10 | |

I. For a Statement of Benefits approved after June 30, 2013, did this designating body adopt an abatement schedule per IC 6-1.1-12.1-17? Yes No
 If yes, attach a copy of the abatement schedule to this form.
 If no, the designating body is required to establish an abatement schedule before the deduction can be determined.

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 by: (signature and title of authorized member of designating body) <i>Martin A. Bender</i>	Telephone number (260) 427-1221	Date signed (month, day, year) 3-28-14
Printed name of authorized member of designating body Martin A. Bender	Name of designating body Common Council 1	
Attested by: (signature and title of attester) <i>Sandra E. Kennedy</i>	Printed name of attester Sandra E. Kennedy	

* If the designating body limits the time period during which an area is an economic revitalization area, that limitation does not limit the length of time a taxpayer is entitled to receive a deduction to a number of years that is less than the number of years designated under IC 6-1.1-12.1-17.

IC 6-1.1-12.1-17

Abatement schedules

Sec. 17. (a) A designating body may provide to a business that is established in or relocated to a revitalization area and that receives a deduction under section 4 or 4.5 of this chapter an abatement schedule based on the following factors:

- (1) The total amount of the taxpayer's investment in real and personal property.
- (2) The number of new full-time equivalent jobs created.
- (3) The average wage of the new employees compared to the state minimum wage.
- (4) The infrastructure requirements for the taxpayer's investment.

(b) This subsection applies to a statement of benefits approved after June 30, 2013. A designating body shall establish an abatement schedule for each deduction allowed under this chapter. An abatement schedule must specify the percentage amount of the deduction for each year of the deduction. An abatement schedule may not exceed ten (10) years.

(c) An abatement schedule approved for a particular taxpayer before July 1, 2013, remains in effect until the abatement schedule expires under the terms of the resolution approving the taxpayer's statement of benefits.

Doc. No.	203067329
Receipt No.	23961
DCFD	3.00
DEED	8.00
SCSF	5.00
Total	16.00

MAIL TAX BILLS TO:

W P Enterprises LLC, c/o Lois K. Parker, A & L Great Lakes Laboratories, Inc.
3505 Concastoga Drive, Fort Wayne, IN 46808

TAX KEY NO. 80-4731-0051

RECORDED
07/07/2003 09:48:29
RECORDER
PATRICIA J. CRICK
ALLEN COUNTY, IN

PARTNERSHIP DEED

THIS INDENTURE WITNESSETH, That HLB Partnership ("Grantor"), an Indiana general partnership organized and existing under the laws of the State of Indiana

CONVEYS AND WARRANTS TO W P Enterprises LLC ("Grantee") a limited liability company organized and existing under the laws of the State of Indiana in consideration of One Dollar and other valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the following described real estate in Allen County, in the State of Indiana, to-wit:

Lot Numbered 51 in Centennial Industrial Park, Section VII, as recorded in the plat thereof in the Office of the Recorder of Allen County, Indiana.

EXCEPTING THEREFROM:

Part of Lot Numbered 51 in Centennial Industrial Park, Section VII, as recorded in the plat thereof in the Office of the Recorder of Allen County, Indiana, more particularly described as follows:

Beginning at the Southeast corner of Lot Numbered 51, being also the Northeast corner of Lot Numbered 52, in Centennial Industrial Park, Section VII, as recorded in the plat thereof in the Office of the Recorder of Allen County, Indiana; thence West along the South line of said Lot #51, being also the North line of said Lot #52, a distance of 330.0 feet to the Southwest corner of said Lot #51, being also the Northwest corner of said Lot #52; thence North with a deflection angle to the right of 90 degrees 14 minutes 40 seconds along the West line of said Lot #51, a distance of 4.0 feet; thence East with deflection angle to the right of 89 degrees 45 minutes 20 seconds and parallel to the South line of said Lot #51, a distance of 330.0 feet to a point on the East line of said Lot #51; thence South along said East line, a distance of 4.0 feet to the point of beginning, containing 1320.0 square feet (0.03 ac.) subject to easements.

HLB Partnership, an Indiana general partnership, consists of two general partners, Gerald N. Hohla and James P. Loughran. Subject to all real estate taxes, special assessments, easements, and other limitations of record.

This deed is subject to a first mortgage of even date given by Grantee to Grantor to secure payment of a promissory note in the sum of \$1,050,000.00

IN WITNESS WHEREOF, Grantor has caused this deed to be executed this 1st day of July, 2003.

HLB PARTNERSHIP

By: Gerald N. Hohla
Gerald N. Hohla, General Partner

HLB PARTNERSHIP

By: James P. Loughran
James P. Loughran, General Partner

STATE OF INDIANA
COUNTY OF ALLEN SS:

Before me, the undersigned, a Notary Public in and for said County and State, this 1st day of July, 2003, personally appeared: GERALD N. HOHLA, a general partner of HLB PARTNERSHIP, who acknowledged execution of the foregoing Deed for and on behalf of said Grantor, and who, having been duly sworn, stated that the representations therein contained are true.

Witness my hand and Notarial Seal this 1st day of July, 2003

My commission expires: 7-27-2007
Resident of Allen County

Signature Thomas S. Lutz
Printed Thomas S. Lutz, Notary Public

03 19853
ALLEN COUNTY AUDITOR'S NUMBER

FILED

JUL 03 2003

AUDITOR'S OFFICE
Duly entered for taxation. Subject to final acceptance for transfer.

JUL 03 2003 16

SALES DISCLOSURE FORM

Elizabeth A. Glessner
AUDITOR OF ALLEN COUNTY

711 →

STATE OF MONTANA
COUNTY OF Missoula ss:

Before me, the undersigned, a Notary Public in and for said County and State, this 27 day of June, 2003, personally appeared: JAMES P. LOUGHRAN, a general partner of ILLB PARTNERSHIP, who acknowledged execution of the foregoing Deed for and on behalf of said Grantor, and who, having been duly sworn, stated that the representations therein contained are true.

Witness my hand and Notarial Seal this 27 day of June, 2003.

My commission expires: 1/15/2007
Resident of Missoula County

Signature Deana R. Carlson
Printed Deana Carlson, Notary Public

This instrument prepared by: Thomas S. Locke, Attorney at Law, Attorney Identification Number: 8870-02

MAIL TO: Thomas S. Locke
520 South Calhoun Street
Fort Wayne, IN 46802

ms



DEANA R. CARLSON
NOTARY PUBLIC-MONTANA
Residing at Missoula, Montana
My Comm. Expires Jan 16, 2007

Admn. Appr. _____

DIGEST SHEET

TITLE OF ORDINANCE: **Declaratory Resolution**

DEPARTMENT REQUESTING ORDINANCE: **Community Development Division**

SYNOPSIS OF ORDINANCE: **A&L Great Lakes Laboratories, Inc. is requesting the designation of an Economic Revitalization Area for personal property improvements in the amount of \$1,000,000. In order to expand, A&L Great Lakes Laboratories will install a new drying tunnel and will automate their grinding process.**

EFFECT OF PASSAGE: **Installing the new equipment will allow A&L Great Lakes Laboratories, Inc. to better meet the demands of their customers while also adding a second shift to the process without fatiguing their full time employees. One full-time job will be created.**

EFFECT OF NON-PASSAGE: **Potential loss of development and one full-time job**

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

ASSIGNED TO COMMITTEE (PRESIDENT): **Russ Jehl and John Crawford**

MEMORANDUM



To: City Council
FROM: Adam Welch, Economic Development Specialist
DATE: March 14, 2014
RE: Request for designation by A&L Great Lakes Laboratories, Inc. as an ERA for personal property improvements

BACKGROUND

PROJECT ADDRESS:	3505 Conestoga Drive	PROJECT LOCATED WITHIN:	Not Applicable
PROJECT COST:	\$ 1,000,000	COUNCILMANIC DISTRICT:	3

COMPANY PRODUCT OR SERVICE:	A&L Great Lakes Laboratories, Inc. is an agricultural laboratory which performs analysis on soil, plants, manures, fertilizers, and compost. A&L Great Lakes Laboratories, Inc. will purchase a soil drying tunnel and soil grinding automation for their processing system.
PROJECT DESCRIPTION:	

CREATED

RETAINED

JOBS CREATED (FULL-TIME):	1	JOBS RETAINED (FULL-TIME):	35
JOBS CREATED (PART-TIME):	N/A	JOBS RETAINED (PART-TIME):	0
TOTAL NEW PAYROLL:	\$ 60,000	TOTAL RETAINED PAYROLL:	\$ 2,263,986
AVERAGE SALARY (FULL-TIME NEW):	\$60,000	AVERAGE SALARY (FULL-TIME RETAINED):	\$ 64,685

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 Zoning Class

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

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

POLICY

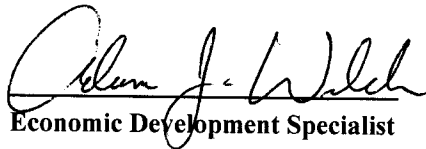
Per the policy of the City of Fort Wayne, the following guidelines apply to this project:

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

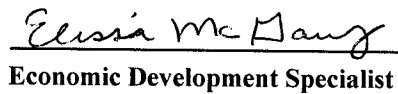
Under Fort Wayne Common Council's tax phase-in policies and procedures, A&L Great Lakes Laboratories, Inc. is eligible for a ten year deduction on personal property improvements. Attached is a spreadsheet that shows how the application scored under the review system. Also attached is an estimate of the 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
INVESTMENT (30 points possible)		
Total new investment in equipment		
Over \$5,000,000	10	
\$1,000,000 to \$4,999,999	8	8
\$500,000 to \$999,999	6	
\$0 to \$499,999	4	
Investment per employee (both jobs created and retained)		
\$35,000 or more	10	
\$18,500 to \$34,999	8	8
\$6,250 to \$18,499	6	
\$1,250 to \$6,249	4	
less than \$1,250	2	
Estimated local income taxes generated from jobs retained		
\$80,000 or more	5	
\$30,000 to \$79,999	4	
\$10,000 to \$29,999	3	3
\$5,000 to \$9,999	2	
less than \$5,000	1	
Estimated local income taxes generated from jobs created (Double points for start-up)		
\$30,000 or more	5	
\$10,000 to \$29,999	4	
\$5,000 to \$9,999	3	
\$3,000 to \$4,999	2	
less than \$3,000	1	1
ECONOMIC BASE (20 points possible)		
Location Quotient in designated Occupation Code (use majority Occupation Code of all created and retained jobs)		
Greater than 1.0	5	0
Estimated Percent of Business done outside Allen County		
Greater than 75%	15	15
50% to 74%	10	
25% to 49%	5	
JOBS (20 points possible)		
Total number of permanent jobs retained		
Over 250	10	
100 to 249	8	
50 to 99	6	
25 to 49	4	4
10 to 24	2	
1 to 9	1	
Total number of permanent jobs created (Double for start-up)		
Over 100	10	
50-99	8	
25-49	6	
10-24	4	
1 to 9	2	2
WAGES (20 points possible)		
Median salary of the jobs created and/or retained		
Over \$45,000	20	20
\$40,000 to \$44,999	16	
\$35,000 to \$39,999	12	
\$30,000 to 34,999	8	
\$25,000 to \$29,999	4	
under \$25,000	0	

BENEFITS (10 points possible)

Major Medical Plan	7	7
Pension, Tuition Reimbursement, Life Insurance, Dental Insurance, Disability Insurance,	3	3

SUSTAINABILITY

Construction uses green building techniques (ie LEED Certification)	5
Construction uses techniques to minimize impact on Combined Sewer Overflows (CSOs)	5

Total 71

Length of Abatement

20 to 39 points - 3 year abatement
 40 to 59 points - 5 year abatement
 60 to 69 points - 7 year abatement
 70 to 100 points - 10 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.

10 year	10 Year
Year 1: 100%	Year 1: 100%
Year 2: 90%	Year 2: 100%
Year 3: 80%	Year 3: 100%
Year 4: 70%	Year 4: 100%
Year 5: 60%	Year 5: 100%
Year 6: 50%	Year 6: 90%
Year 7: 40%	Year 7: 80%
Year 8: 30%	Year 8: 65%
Year 9: 20%	Year 9: 50%
Year 10: 10%	Year 10: 40%
Year 11: 0%	
7 year	7 Year
Year 1: 100%	Year 1: 100%
Year 2: 85%	Year 2: 100%
Year 3: 71%	Year 3: 100%
Year 4: 57%	Year 4: 100%
Year 5: 43%	Year 5: 100%
Year 6: 29%	Year 6: 71%
Year 7: 14%	Year 7: 43%
Year 8: 0%	
5 year	
Year 1: 100%	
Year 2: 80%	
Year 3: 60%	
Year 4: 40%	
Year 5: 20%	
Year 6: 0%	
3 year	
Year 1: 100%	
Year 2: 66%	
Year 3: 33%	
Year 4: 0%	

**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	\$1,000,000	40%	\$400,000	\$400,000	100%	0%	\$400,000	\$0	0.031821	\$0	\$12,728
2	\$1,000,000	56%	\$560,000	\$560,000	90%	10%	\$504,000	\$56,000	0.031821	\$1,782	\$16,038
3	\$1,000,000	42%	\$420,000	\$420,000	80%	20%	\$336,000	\$84,000	0.031821	\$2,673	\$10,692
4	\$1,000,000	32%	\$320,000	\$320,000	70%	30%	\$224,000	\$96,000	0.031821	\$3,055	\$7,128
5	\$1,000,000	30%	\$300,000	\$300,000	60%	40%	\$180,000	\$120,000	0.031821	\$3,819	\$5,728
6	\$1,000,000	30%	\$300,000	\$300,000	50%	50%	\$150,000	\$150,000	0.031821	\$4,773	\$4,773
7	\$1,000,000	30%	\$300,000	\$300,000	40%	60%	\$120,000	\$180,000	0.031821	\$5,728	\$3,819
8	\$1,000,000	30%	\$300,000	\$300,000	30%	70%	\$90,000	\$210,000	0.031821	\$6,682	\$2,864
9	\$1,000,000	30%	\$300,000	\$300,000	20%	80%	\$60,000	\$240,000	0.031821	\$7,637	\$1,909
10	\$1,000,000	30%	\$300,000	\$300,000	10%	90%	\$30,000	\$270,000	0.031821	\$8,592	\$955
11	\$1,000,000	30%	\$300,000	\$300,000	0%	100%	\$0	\$300,000	0.031821	\$9,546	\$0
							TOTAL TAX SAVED		(10 yrs on 10 yr deduction		\$66,633
							TOTAL TAX PAID		(10 yrs on 10 yr deduction		\$44,740

Public Hearing Date, if applicable _____

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

	<u>AYES</u>	<u>NAYS</u>	<u>ABSTAINED</u>	<u>ABSENT</u>
<u>TOTAL VOTES</u>	<u>9</u>	_____	_____	_____
BENDER	<u>✓</u>	_____	_____	_____
CRAWFORD	<u>✓</u>	_____	_____	_____
DIDIER	<u>✓</u>	_____	_____	_____
HARPER	<u>✓</u>	_____	_____	_____
HINES	<u>✓</u>	_____	_____	_____
JEHL	<u>✓</u>	_____	_____	_____
PADDOCK	<u>✓</u>	_____	_____	_____
SHOAFF	<u>✓</u>	_____	_____	_____
SMITH	<u>✓</u>	_____	_____	_____

DATED: 3-25-14

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-23-14 on the 25th day of
March, 2014

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

Robert A. Bender
PRESIDING OFFICER

Presented by me to the Mayor of the City of Fort Wayne, Indiana, on the 26th day
of March, 2014, at the hour of 3:30 o'clock P.M. E.S.T.

Sandra E. Kennedy
SANDRA E. KENNEDY, CITY CLERK

Approved and signed by me this 31st day of MARCH
2014, at the hour of 9:00 o'clock A.M. E.S.T.

Thomas C. Henry
THOMAS C. HENRY, MAYOR

BILL NO. R-14-03-13

REPORT OF THE COMMITTEE ON FINANCE

MARCH 25, 2014

*Russell Jehl, CHAIR
John Crawford, Co-Chair
All Council Members*

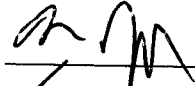
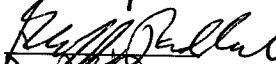

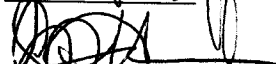
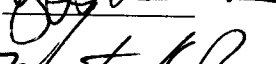
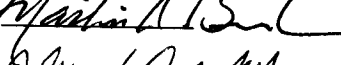


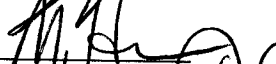

A DECLARATORY RESOLUTION designating an "Economic Revitalization Area" under I.C. 6-1.1-12.1 for property commonly known as 3505 Conestoga Drive, Fort Wayne, Indiana 46808 (A&L Great Lakes Laboratories, Inc.). **COMMITTEE ON FINANCE HAVE HAD SAID ORDINANCE UNDER CONSIDERATION AND BEG LEAVE TO REPORT BACK TO THE COMMON COUNCIL THAT SAID ORDINANCE**

DO PASS

DO NOT PASS

ABSTAIN

NO REC

	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____

SANDRA E. KENNEDY
CITY CLERK