

2  
3 A CONFIRMING RESOLUTION designating an "Economic  
4 Revitalization Area" under I.C. 6-1.1-12.1 for property  
5 commonly known as 3426 Wells Street, Fort Wayne, Indiana  
6 46808 (Nestle Dreyers Grand Ice Cream)

7 WHEREAS, Common Council has previously designated and declared by Declaratory Resolution  
8 the following described property as an "Economic Revitalization Area" under Sections 153.13-153.24 of  
9 the Municipal Code of the City of Fort Wayne, Indiana, and I.C. 6-1.1-12.1, to wit:

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

11 WHEREAS, said project will retain 542 full-time, permanent jobs for a total current annual payroll  
12 of \$25,539,000, with the average current, annual job salary being \$47,120; and

13 WHEREAS, the total estimated project cost is \$18,000,000; and

14 WHEREAS, a recommendation has been received from the Committee on Finance concerning  
15 said Resolution; and

16 WHEREAS, notice of the adoption and substance of said Resolution has been published in  
17 accordance with I.C. 6-1.1-12.1-2.5 and I.C. 5-3-1 and a public hearing has been conducted on said  
18 Resolution.

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

21 SECTION 1. That, the Resolution previously designating the above described property as an  
22 "Economic Revitalization Area" is confirmed in all respects.

23 SECTION 2. That, the hereinabove described property is hereby declared an "Economic  
24 Revitalization Area" pursuant to I.C. 6-1.1-12.1, said designation to begin on the effective date of this  
25 Resolution and shall terminate on December 31, 2016, unless otherwise automatically extended in five  
26 year increments per I.C. 6-1.1-12.1-9.

27 SECTION 3. That, said designation of the hereinabove described property as an "Economic  
28 Revitalization Area" shall apply to a deduction of the assessed value of real estate and personal property  
29 for new manufacturing, information technology, and logistical distribution equipment.

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

SECTION 5. The current year approximate tax rates for taxing units within the City would be:

- 1 (a) If the proposed development does not occur, the approximate current year tax rates for this  
 2 site would be \$3.3674/\$100.
- 3 (b) If the proposed development does occur and no deduction is granted, the approximate  
 4 current year tax rate for the site would be \$3.3674/\$100 (the change would be negligible).
- 5 (c) If the proposed development occurs, and a deduction percentage of fifty percent (50%) is  
 6 assumed, the approximate current year tax rate for the site would be \$3.3674/\$100 (the  
 7 change would be negligible).
- 8 (d) If the proposed new manufacturing, information technology, and logistical distribution  
 9 equipment is not installed, the approximate current year tax rates for this site would be  
 10 \$3.3674/\$100.
- 11 (e) If the proposed new manufacturing, information technology, and logistical distribution  
 12 equipment is installed and no deduction is granted, the approximate current year tax rate for  
 13 the site would be \$3.3674/\$100 (the change would be negligible).
- 14 (f) If the proposed new manufacturing, information technology, and logistical distribution  
 15 equipment is installed and a deduction percentage of eighty percent (80%) is assumed, the  
 16 approximate current year tax rate for the site would be \$3.3674/\$100 (the change would be  
 17 negligible).

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

22 **SECTION 7.** The deduction schedule from the assessed value of the real property pursuant to  
 23 I.C. 6-1.1-12.1-17 shall look like this:

| Year of Deduction | Percentage |
|-------------------|------------|
| 1                 | 100%       |
| 2                 | 95%        |
| 3                 | 80%        |
| 4                 | 65%        |
| 5                 | 50%        |
| 6                 | 40%        |
| 7                 | 30%        |
| 8                 | 20%        |
| 9                 | 10%        |
| 10                | 5%         |

1                   **SECTION 8.** The deduction schedule from the assessed value of new manufacturing, information  
2 technology, and logistical distribution equipment pursuant to I.C. 6-1.1-12.1-17 shall look like this:

3

| Year of Deduction | Percentage |
|-------------------|------------|
| 1                 | 100%       |
| 2                 | 90%        |
| 3                 | 80%        |
| 4                 | 70%        |
| 5                 | 60%        |
| 6                 | 50%        |
| 7                 | 40%        |
| 8                 | 30%        |
| 9                 | 20%        |
| 10                | 10%        |

10

11

12                   **SECTION 9.** That, the benefits described in the Petitioner's Statement of Benefits can be  
13 reasonably expected to result from the project and are sufficient to justify the applicable deductions.

14                   **SECTION 10.** For new manufacturing, information technology, and logistical distribution  
15 equipment, a deduction application must contain a performance report showing the extent to which there  
16 has been compliance with the Statement of Benefits form approved by the Fort Wayne Common Council  
17 at the time of filing. This report must be submitted to the Allen County Auditor's Office, and the City of Fort  
18 Wayne's Community Development Division and must be included with the deduction application. For  
19 subsequent years, the performance report must be updated and submitted along with the deduction  
20 application at the time of filing.

21                   **SECTION 11.** For real property, a deduction application must contain a performance report  
22 showing the extent to which there has been compliance with the Statement of Benefits form approved by  
23 the Fort Wayne Common Council at the time of filing. This report must be submitted to the Allen County  
24 Auditor's Office and the City of Fort Wayne's Community Development Division and must be included in  
25 the deduction application. For subsequent years, the performance report must be updated each year in  
26 which the deduction is applicable at the same time the property owner is required to file a personal  
27 property tax return in the taxing district in which the property for which the deduction was granted is  
28 located. If the taxpayer does not file a personal property tax return in the taxing district in which the  
29 property is located, the information must be provided by May 15.

30                   **SECTION 12.** The performance report must contain the following information:

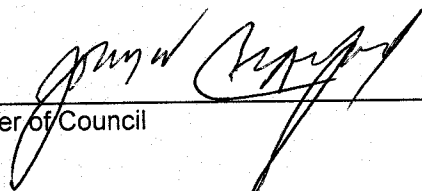
- A. The cost and description of real property improvements and/or new manufacturing,  
information technology, and logistical distribution equipment acquired.

- B. The number of employees hired through the end of the preceding calendar year as a result of the deduction.
- C. The total salaries of the employees hired through the end of the preceding calendar year as a result of the deduction.
- D. The total number of employees employed at the facility receiving the deduction.
- E. The total assessed value of the real and/or personal property deductions.
- F. The tax savings resulting from the real and/or personal property being abated.

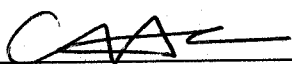
**SECTION 13.** That, the taxpayer is non-delinquent on any and all property tax due to jurisdictions within Allen County, Indiana.

**SECTION 14.** 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 15.** 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 A LEGALITY

  
\_\_\_\_\_  
Carol Helton, City Attorney

Admn. Appr. \_\_\_\_\_

DIGEST SHEET

TITLE OF ORDINANCE: **Confirming Resolution**

DEPARTMENT REQUESTING ORDINANCE: **Community Development Division**

SYNOPSIS OF ORDINANCE: **Nestle Dreyer's Grand Ice Cream is requesting the designation of an Economic Revitalization Area for both real and personal property improvements in the amount of \$18,000,000. In order to expand, Nestle Dreyer's Grand Ice Cream will make significant roof repairs, internal lighting replacements, and process equipment overhauls including new IT, manufacturing, and warehousing equipment.**

EFFECT OF PASSAGE: **Installing new equipment and constructing the addition will allow Nestle Dreyers Grand Ice Cream to maintain a competitive manufacturing environment. 542 full-time jobs will be retained.**

EFFECT OF NON-PASSAGE: **Potential loss of development.**

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

ASSIGNED TO COMMITTEE (CO-CHAIRS): **Russ Jehl and John Crawford**

EXHIBIT A

Commitment No. T070204855

Exhibit "A" - Legal Description

Part of Lot "B" RONEY'S OUT LOTS in the Southwest Quarter of Section 26, Washington Township, Allen County, Indiana, in accordance with the Plat recorded in Plat Record 1, page 73, in the Office of Recorder of said County,

TOGETHER with part of a Tract of land shown as the Wilson Tract on the aforesaid recorded Plat, lying South of and adjoining said Lot "B"; in the Southwest 1/4 of said Section 26, Township 31 North, Range 12 East. The captioned property being further defined as the North 125 feet of the West 520 feet of a 2.13 Acre Tract of land conveyed by instrument recorded in Deed Record 603, pages 496-497, in particular by metes and bounds described as follows, to-wit:

Commencing on the West line of said Lot "B", as defined by the southerly end of a public road known as the Lima Road, presently called Wells Street, at a point situated 400.0 feet South of the Northwest corner of said Lot "B"; thence Easterly on a line parallel to the North line of said Lot "B", by a deflection left of 88 degrees 59 minutes from the Southerly extension of said Wells Street containing, a distance of 520.0 feet to a pin set; thence Southerly and parallel to said Wells Street containing by a deflection right of 88 degrees 59 minutes, a distance of 125.0 feet to the South line of said 2.13 Acre Tract; thence Westerly along the said South line a distance of 520.0 feet to the southerly end of said Wells Street; thence Northerly along the said southerly end by a deflection right of 88 degrees 59 minutes, a distance of 125.0 feet to the place of beginning. Containing 1.489 Acres of land, more or less.

ALSO:

Part of Lot "B" Roney's Out Lots in the Southwest Quarter of Section 26, Washington Township, Allen County, Indiana, in accordance with the plat recorded in Plat Record 1, Page 73, in the Office of the Recorder of said County:

TOGETHER WITH part of a tract of land shown as the Wilson Tract on the aforesaid recorded plat, lying South of and adjoining Lot "B" in the Southwest Quarter of said Section 26, Township 31 North, Range 12 East, in particular described as follows, to-wit:

To arrive at the point of beginning, commence on the West line of said Lot "B" as defined by the centerline of a public road known as the Lima Road, presently called Wells Street in City Maps, at a point situated 400.0 feet South of the Northwest corner of said Lot "B"; thence East on a line parallel to the North line of said Lot "B", a distance of 520.0 feet to the point of beginning initially referred to and the Northwest corner of the subject tract; thence containing East and parallel to the North line of said Lot "B", a distance of 273.3 feet to the West right-of-way line of the former Lake Shore & Michigan Southern Railroad, now the Consolidated Rail Corporation, as situated 50 feet normally distant Westward of the single track centerline; thence South along the said railroad right-of-way line, a distance of 125.0 feet; thence West and parallel to the North line of said Lot "B", a distance of 271.0 feet; thence North and parallel to the centerline of said Wells Street, a distance of 125.0 feet to the point of beginning, containing 0.78 acres, more or less, of land.

Also being described by survey dated November 20, 2006 by Karst Surveying Services, Inc. as follows:

EXHIBIT A

continued on next page  
Schedule B-Section II continued  
Commitment No. T970204865

Part of Romy's Outlots Block "B" as recorded in Plat Record 1, page 73 and part of the Southwest Quarter of Section 26, Township 31 North, Range 12 East of the Second Principal Meridian, Washington Township in Allen County, Indiana, more particularly described as follows:

Commencing at the intersection of the centerline of Wells Street (formerly the Lima Plank Road) with the North line of said Romy's Outlots, Block B, in the City of Fort Wayne, Indiana; thence South 01 degree 24 minutes 31 seconds East (Diced bearing said bears of bearing to follow), a distance of 400.00 feet along said centerline to the South line of an adjoining tract described in Document Number 85-16374 in the Office of the Recorder of Allen County, Indiana, said point being the Point of Beginning of the herein described tract; thence North 89 degrees 25 minutes 28 seconds East, a distance of 794.26 feet along said South line to a 5/8" steel rebar with "Karr" identification cap set on the West right-of-way line of Peoria Central Railroad; thence South 00 degrees 20 minutes 22 seconds East, a distance of 125.00 feet along said West right-of-way line to a 5/8" steel rebar with "Karr" identification cap set; thence South 89 degrees 25 minutes 28 seconds West, a distance of 791.93 feet parallel with the North line of said Romy's Outlots, Block B to the centerline of said Wells Street; thence North 01 degree 24 minutes 31 seconds West, a distance of 125.00 feet along said centerline to the Point of Beginning. Containing 2.276 acres more or less.

End of Exhibit "A"

EXHIBIT A



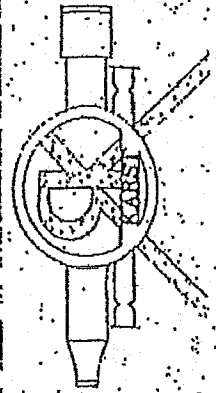
WELLS STREET CROSSING  
ALTA SURVEY.

RK KARST & ASSOCIATES  
725 FULTON STREET  
FORT WAYNE, IN. 46802  
PHONE • (219) 426-3336



PAGE OF

EXHIBIT A



RK KARST & ASSOCIATES  
725 FULTON STREET

LEGAL DESCRIPTION  
7.699 acre tract  
Wells Street Crossing

Part of the Southwest Quarter of Section 26, Township 34 North, Range 12 East of the Second Principal Meridian in Allen County, Indiana, North of Romy's Outlot B, East of Lima Road, and West of the former Fort Wayne, Jackson and Saginaw Railway, more particularly described as follows:

Beginning at a 5/8" steel rebar marking the intersection of the East right-of-way line of Wells Street (formerly the Lima Plank Road) with the North line of Romy's Outlots, Block B, in the City of Fort Wayne, Indiana; thence North 01 degree 24 minutes 31 seconds West, a distance of 351.97 feet along the East right-of-way line of said Wells Street to a 1/2" steel rebar; thence North 90 degrees 00 minutes 00 seconds East (assumed bearing, and basis of bearings for the following description), a distance of 589.90 feet to a 5/8" steel rebar set at a wood corner post; thence North 00 degrees 10 minutes 05 seconds East, a distance of 331.60 feet to a 5/8" steel rebar set; thence North 89 degrees 05 minutes 44 seconds East, a distance of 190.48 feet to a 1/2" steel rebar on the West right-of-way line of the Penn.-Central Railroad; thence South 00 degrees 20 minutes 13 seconds East, a distance of 678.71 feet along said West right-of-way line to a point being 1.93 feet West of a 1/2" steel rebar; thence South 89 degrees 25 minutes 36 seconds West, a distance of 776.70 feet to the POINT OF BEGINNING; said



Public Hearing Date, if applicable September 9, 2014

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  
John Crawford, 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: 9-9-14 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-75-14 on the 9<sup>th</sup> day of  
September, 2014

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

Michael A. Bender  
PRESIDING OFFICER

Presented by me to the Mayor of the City of Fort Wayne, Indiana, on the 10<sup>th</sup> day  
of September, 2014, at the hour of 4:00 o'clock P.M. E.S.T.

Sandra E. Kennedy  
SANDRA E. KENNEDY, CITY CLERK

Approved and signed by me this 11<sup>th</sup> day of September  
2014, at the hour of 2:00 o'clock P.M. E.S.T.

Thomas C. Henry  
THOMAS C. HENRY, MAYOR

BILL NO. R-14-08-07

# REPORT OF COMMITTEE ON FINANCE

## SEPTEMBER 9, 2014

*JOHN CRAWFORD – CHAIR  
RUSS JEHL – CO-CHAIR  
ALL COUNCIL MEMBERS*

**A CONFIRMING RESOLUTION** designating an “Economic Revitalization Area” under I.C. 6-1.1-12.1 for property commonly known as 3426 Wells Street, Fort Wayne, Indiana 46808 (Nestle Dreyers Grand Ice Cream) **COMMITTEE OF 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**

*John Crawford*  
*Russ Jehl*  
*Matthew Bender*  
*Bob*  
*Tom*  
*Greg*  
*Tom*  
*John*  
*John*

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**SANDRA E. KENNEDY  
CITY CLERK**