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BILL NO. R-14-11-10

DECLARATORY RESOLUTION NO. R-101-14

**A DECLARATORY RESOLUTION designating an "Economic Revitalization Area" under I.C. 6-1.1-12.1 for property commonly known as 918 W. Cook Road, Fort Wayne, Indiana 46825 (CWSW LLC d/b/a Dirig Sheet Metal)**

**WHEREAS**, Petitioner has duly filed its petition dated November 6, 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 result in the occupation of an eligible vacant building under I.C. 6-1.1-12.1-4.8; and

**WHEREAS**, said project will create 6 full-time, permanent jobs for a total new, annual payroll of \$343,928, with the average new annual job salary being \$57,321 and retain 76 full-time and 4 part-time permanent jobs for a total current annual payroll of \$3,677,456, with the average current, annual job salary being \$45,968; and

**WHEREAS**, the total estimated project cost is \$1,435,000; 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";

1 (c) Common Council shall publish notice in accordance with I.C. 6-1.1-12.1-2.5 and  
2 I.C. 5-3-1 of the adoption and substance of this resolution and setting this  
3 designation as an "Economic Revitalization Area" for public hearing;

4 **SECTION 3.** That, said designation of the hereinabove described property as an  
5 "Economic Revitalization Area" shall apply to a deduction of the assessed value of  
6 occupation of an eligible vacant building, real estate and personal property for new  
7 manufacturing, information technology, and logistical distribution equipment.

8 **SECTION 4.** That, the estimate of the number of individuals that will be employed  
9 or whose employment will be retained and the estimate of the annual salaries of those  
10 individuals, and the estimate of the value of the occupation of the eligible vacant building, and  
11 the estimate of the value of redevelopment or rehabilitation and the estimate of the value of  
12 new manufacturing, information technology, and logistical distribution equipment all  
13 contained in Petitioner's Statement of Benefits, are reasonable and are benefits that can be  
14 reasonably expected to result from the proposed described occupation of the eligible vacant  
15 building, redevelopment or rehabilitation, and from the installation of new manufacturing,  
16 information technology, and logistical distribution equipment.

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

- 19 (a) If the proposed development does not occur, the approximate current year tax  
20 rates for this site would be \$3.1973/\$100.
- 21 (b) If the proposed development does occur and no deduction is granted, the  
22 approximate current year tax rate for the site would be \$3.1973/\$100 (the  
23 change would be negligible).
- 24 (c) If the proposed development occurs and a deduction percentage of fifty percent  
25 (50%) is assumed, the approximate current year tax rate for the site would be  
26 \$3.1973/\$100 (the change would be negligible).
- 27 (d) If the proposed new manufacturing, information technology, and logistical  
28 distribution equipment is not installed, the approximate current year tax rates for  
29 this site would be \$3.1973/\$100.
- 30 (e) If the proposed new manufacturing, information technology, and logistical  
distribution equipment is installed and no deduction is granted, the approximate  
current year tax rate for the site would be \$3.1973/\$100 (the change would be  
negligible).
- (f) If the proposed new manufacturing, information technology, and logistical  
distribution equipment is installed and a deduction percentage of eighty percent  
(80%) is assumed, the approximate current year tax rate for the site would be  
\$3.1973/\$100 (the change would be negligible).

- (g) If the proposed occupation of the eligible vacant building does not occur, the approximate current year tax rates for this site would be \$3.1973/\$100.
- (h) If the proposed occupation of the eligible vacant building occurs and no deduction is granted, the approximate current tax rate for the site would be \$3.1973/\$100 (the change would be negligible).
- (i) If the proposed occupation of the eligible vacant building occurs, and a deduction percentage of fifty percent (50%) is assumed, the approximate current year tax rate for this would be \$3.1973/\$100 (the change would be negligible).

**SECTION 6.** That, this Resolution shall be subject to being confirmed, modified 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 seven years, the deduction from the assessed value of the new manufacturing, information technology, and logistical distribution equipment shall be for a period of seven years, and the deduction from the assessed value of the occupation of the eligible vacant building shall be for a period of one year.

**SECTION 8.** The deduction schedule from the assessed value of the real property pursuant to I.C. 6-1.1-12.1-17 shall look like this:

Year of Deduction	Percentage
1	100%
2	85%
3	71%
4	57%
5	43%
6	29%
7	14%

**SECTION 9.** The deduction schedule from the assessed value of new manufacturing, information technology, and logistical distribution equipment pursuant to I.C. 6-1.1-12.1-17 shall look like this:

Year of Deduction	Percentage
1	100%
2	85%

1  
2  
3  
4  
5  
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11  
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3	71%
4	57%
5	43%
6	29%
7	14%

**SECTION 10.** The deduction schedule from the assessed value of the vacant building pursuant to I.C. 6-1.1-12.1-17 shall look like this:

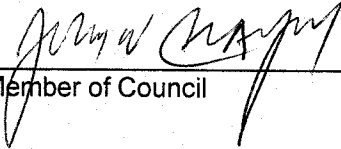
Year of Deduction	Percentage
1	100%

**SECTION 11.** 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.

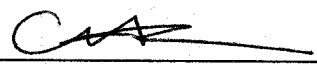
**SECTION 12.** That, the taxpayer is non-delinquent on any and all property tax due to jurisdictions within Allen County, Indiana.

**SECTION 13.** 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 14.** 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

NOV 06 2014 *cmc*

## 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:

\$ 900,000

Total cost of manufacturing equipment improvements:

\$ 500,000

Total cost of research and development equipment improvements:

\$ 25,000

Total cost of logistical distribution equipment improvements:

\$ 10,000

Total cost of information technology equipment improvements:

TOTAL OF ABOVE IMPROVEMENTS:

\$ 1,435,000

### GENERAL INFORMATION

Real property taxpayer's name: CWSW LLG dba DIRIG SHEET METALPersonal property taxpayer's name: CWSW LLC dba DIRIG SHEET METALTelephone number: 260-484-4844Address listed on tax bill: 2617 LINCROFT DRIVE FORT WAYNE, IN 46845Name of company to be designated, if applicable: CWSW LLC dba DIRIG SHEET METALYear company was established: 1993Address of property to be designated: 918 W. COOK ROAD, FORT WAYNE, IN 46825Real estate property identification number: 02-07-11-351-003.000-073Contact person name: SHELLY CRABILLContact person telephone number: (260) 484-4844Contact person Email: shelly@dirigsheetmetal.comContact person address: 5020 INDUSTRIAL ROAD FORT WAYNE, IN 46825

List company officer and/or principal operating personnel

NAME	TITLE	ADDRESS	PHONE NUMBER
STANLEY WATKINS	OWNER/PRESIDENT	5020 INDUSTRIAL RD, FORT WAYNE	(260) 484-4844
CATHERINE WATKINS	OWNER/VP	5020 INDUSTRIAL RD, FORT WAYNE	(260) 484-4844
CATHERINE CRABILL	OWNER/COO	5020 INDUSTRIAL RD, FORT WAYNE	(260) 484-4844
STEVEN MUELLER	SR VP PROJECT MGMT	5020 INDUSTRIAL RD, FORT WAYNE	(260) 484-4844
MICHAEL STARNES	SR VP PRODUCTION	5020 INDUSTRIAL RD, FORT WAYNE	(260) 484-4844

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

NAME	PERCENTAGE
STANLEY W. WATKINS	40
CATHERINE L. WATKINS	40
CATHERINE M. CRABILL	20

- 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 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? 50

What is the company's primary North American Industrial Classification Code (NAICs)? 23880

Describe the nature of the company's business, product, and/or service:

COMMERCIAL INDUSTRIAL AND SPECIALTY SHEET METAL - HVAC

Dollar amount of annual sales for the last three years:

Year	Annual Sales
2011	\$ 16,668,941.00
2012	\$ 10,546,704
2013	\$ 10,118,853

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

Customer Name	City/State	Annual Gross Sales
SHAMBAUGH & SON	FORT WAYNE, IN	\$ 1,405,346
CURRENT MECHANICAL	FORT WAYNE, IN	\$ 1,041,207
HAVEL BROTHERS	FORT WAYNE, IN	\$ 718,089

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

Supplier Name	City/State	Annual Gross Purchases
AMERICAN METALS	INDIANAPOLIS, IN	\$ 351,550
ALRO STEEL	FORT WAYNE, IN	\$ 266,764
INDIANA SUPPLY	FORT WAYNE, IN	\$ 157,709

List the company's top three competitors:

Competitor Name	City/State
MORRIS SHEET METAL	FORT WAYNE, IN
ROMINES SHEET METAL	NEW HAVEN, IN
GRAVES SHEET METAL	KOKOMO, IN

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

PRODUCTION FACILITY FOR FABRICATING DUCT WORK FOR HVAC  
 PRODUCTION OF SPIRAL DUCT  
 SPECIALTY METAL FABRICATION

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?

This property has been vacant and is currently in a state of disrepair. The previous owners have agreed to clean up the interior of the building, including removal of oils, and make repairs to the roof as part of the sale of the building to the taxpayers.

<b>REAL PROPERTY INFORMATION</b>
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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:

The site currently has a metal one story building previously used for manufacturing potato chips. It is approximately 37,150 SF, including office, warehouse, and manufacturing areas and was built in 1988.

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

The building is currently in a state of disrepair. The building is vacant. The previous owners are repairing the roof and are cleaning the interior and removing the oils as a part of the sale to the taxpayers.

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

The HVAC system, plumbing, and electrical will be updated as well as renovations made to the existing office space. In addition, new office space, including walls and carpeting, will be added. Overhead doors and man doors will be replaced.

Projected construction start (month/year): 11/2014

Projected construction completion (month/year): 12/2014

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)

MITSUBISHI LASER MACHINE, FORK LIFT, AND COMPUTER EQUIPMENT

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): 12/2014

Date last piece of equipment will be installed (month/year): 12/2014

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

7 YEAR EQUIPMENT

<b>ELIGIBLE VACANT BUILDING INFORMATION</b>
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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 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:

This building was the former Olde York Potato Chips factory. The one story building is approximately 37,150 square feet, built in 1988.

Describe the condition of the structure(s) listed above: See below.

Projected occupancy date (month/year): 12/2014

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.

The sellers (Cook Road Industrial Development LLC) purchased the building for \$640,000 and have attempted to sell the building. Since 2013, the building has had a 49% obsolescence adjustment on the tax rolls. Sellers have agreed to clean up the interior of the building, including removal of oils, and to clean the floors. They have also agreed to repair the roof as part of the sale of the building to the taxpayers. The building was offered for sale at \$1,150,000.

The sale of the building to the taxpayers has not been finalized, but the sellers are currently making their required repairs. The taxpayers anticipate closing on the building by year-end and have their financing already confirmed.

## 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](http://www.bls.gov/oes/current/oes_23060.htm)

#### Current Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll
Sheet Metal Workers	47-2211	60	\$ 2,597,602
General Operations Mgr	11-1021	3	\$ 221,118
Office/Admin Support	43-3011	5	\$ 160,700
Supervisor/Construction	47-1011	5	\$ 374,542
Owners		3	\$ 309,289

#### Retained Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll
Sheet Metal Workers	47-2211	60	\$ 2,597,602
General Operations Mgr	11-1021	3	\$ 221,118
Office/Admin Support	43-3011	5	\$ 160,700
Supervisor/Construction	47-1011	5	\$ 374,542
Owners		3	\$ 309,289

#### Additional Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll
Sheet Metal Workers	47-2211	5	\$ 312,728
Office/Admin Support	43-3011	1	\$ 31,200

<b>PUBLIC BENEFIT INFORMATION</b>
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**Current Part-Time or Temporary Jobs**

Occupation	Occupation Code	Number of Jobs	Total Payroll
Janitorial	37-2011	4	\$ 14,206

**Retained Part-Time or Temporary Jobs**

Occupation	Occupation Code	Number of Jobs	Total Payroll
Janitorial	37-2011	4	\$ 14,206

**Additional Part-Time or Temporary Jobs**

Occupation	Occupation Code	Number of Jobs	Total Payroll

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

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

List any benefits not mentioned above:

When will you reach the levels of employment shown above? (month/year): 12/2015



**STATEMENT OF BENEFITS  
VACANT BUILDING DEDUCTION**

State Form 55182 (R / 2-14)  
Prescribed by the Department of Local Government Finance

**CITY OF FT WAYNE**

20\_15\_PAY 20\_16

FORM SB-1 / VBD

NOV 03 2014 *Emc*

**PRIVACY NOTICE**

The cost and any specific individual's salary information is confidential; the balance of the filing is public record per IC 6-1-12-1-5 1 (c) and (d)

**COMMUNITY DEVL.**

This statement is being completed for real property that qualifies as an "eligible vacant building" as defined by IC 6-1-12-1-1(17).

**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 the occupation of the eligible vacant building for which the person wishes to claim a deduction.
2. To obtain a vacant building deduction, a Form 322/VBD must be filed with the county auditor before May 10 in the year in which the property owner or his tenant occupies the vacant building or not later than thirty (30) days after the assessment notice is mailed to the property owner if it was mailed after April 10. If the property owner misses the May 10 deadline in the initial year of occupation, he can apply between March 1 and May 10 of a subsequent year.
3. A property owner who files the Form 322/VBD must provide the county auditor and the designating body with a Form CF-1/VBD to show compliance with the approved Form SB-1/VBD. The Form CF-1/VBD must also be updated each year in which the deduction is applicable.

SECTION 1 TAXPAYER INFORMATION					
Name of taxpayer CWSW LLC dba DIRIG SHEET METAL					
Address of taxpayer (number and street, city, state, and ZIP code) 2617 LINCROFT DRIVE, FORT WAYNE, IN 46845					
Name of contact person CATHERINE L. WATKINS			Telephone number ( 260 ) 338-0063		E-mail address CATHY@DIRIGSHEETMETAL.COM
SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT					
Name of designating body FORT WAYNE COMMON COUNCIL					Resolution number
Location of property 918 COOK ROAD, FORT WAYNE			County ALLEN		DLGF taxing district number 02-073
Description of eligible vacant building that the property owner or tenant will occupy (use additional sheets if necessary). 37,150 SF VACANT BUILDING BUILT IN 1988, FORMERLY THE OLDE YORK POTATO CHIP FACTORY					Estimated occupancy date (month, day, year) 11/01/14
					Estimated date placed-in-use (month, day, year) 12/31/14
SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES AS A RESULT OF PROPOSED PROJECT					
Current number 80	Salaries 3,677,456.00	Number retained 80	Salaries 3,677,456.00	Number additional 6	Salaries 343,928.00
SECTION ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT					
<b>REAL ESTATE IMPROVEMENTS</b>					
			COST		ASSESSED VALUE
Current values			836,400.00		326,400.00
Plus estimated values of proposed project			900,000.00		900,000.00
Less values of any property being replaced					
Net estimated values upon completion of project			1,736,400.00		1,226,400.00
SECTION 5 EFFORTS TO SELL OR LEASE VACANT BUILDING					
Described efforts by the owner or previous owner to sell, lease, or rent the building during period of vacancy. This building was the former Olde York Potato Chips factory. The sellers (Cook Road Industrial Development LLC) purchased building for \$640,000 and have attempted to sell the building. Since 2013, the building has had a 49% obsolescence adjustment on the tax rolls. Sellers have agreed to clean up the interior, including removal of oils, clean the floors, and repairing the roof, as part of the sale of the building to the taxpayers.					
Show amount for which the building was offered for sale, lease, or rent during period of vacancy. \$1,150,000					
List any other benefits resulting from the occupancy of the eligible vacant building. The acquisition of this building will provide Dirig Sheet Metal with more production and office space. Their current building is at 5020 Industrial Road. With the building being occupied, it will help clean up this area of Cook Road.					
SECTION 6 TAXPAYER CERTIFICATION					
I hereby certify that the representations in this statement are true.					
Signature of authorized representative <i>C. L. Watkins</i>			Title OWNER-VP		Date signed (month, day, year) 11.5.2014

**FOR USE OF THE DESIGNATING BODY**

We find that the applicant meets the general standards in the resolution adopted or to be adopted by this body. Said resolution, passed or to be 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 December 31, 2016

B. The amount of the deduction applicable is limited to \$ unlimited.

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

D. Number of years allowed:  Year 1     Year 2     Year 3     Year 4     Year 5 (\* see below)  
 Year 6     Year 7     Year 8     Year 9     Year 10

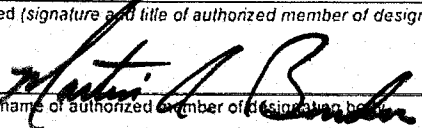
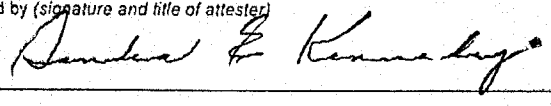
E. For a statement of benefits approved after June 30, 2013, did the designating body adopt an abatement schedule per IC 6-1.1-12.1-17?

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.

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 <u>(260) 427-1221</u>	Date signed (month, day, year) <u>11-18-14</u>
Printed name of authorized member of designating body <u>Martin A. Bender</u>	Name of designating body <u>Common Council</u>	
Attested by (signature and title of attester) 	Printed name of attester <u>Sandra E. Kennedy</u>	

\* 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 6-1.1-12.1-1(17) "Eligible vacant building" means a building that:

- (A) is zoned for commercial or industrial purposes; and
- (B) is unoccupied for at least one (1) year before the owner of the building or a tenant of the owner occupies the building, as evidenced by a valid certificate of occupancy, paid utility receipts, executed lease agreements, or any other evidence of occupation that the department of local government finance requires.

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.



**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**

**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:**

- 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 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.
- 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.
- 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.
- 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)
- 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)

NOV 06 2014 *Emc*

COMMUNITY DEVL.

SECTION 1 TAXPAYER INFORMATION										
Name of taxpayer CWSW LLC dba DIRIG SHEET METAL					Name of contact person CATHY L. WATKINS					
Address of taxpayer (street and number, city, state, ZIP code) 2617 LINCROFT DR FORT WAYNE IN 46845							Telephone number 260-338-0063			
SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT										
Name of designating body FORT WAYNE COMMON COUNCIL							Resolution number (s)			
Location of property 918 W. COOK RD FORT WAYNE IN 46825					County ALLEN		DLFG taxing district number 02-073			
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)  MITSUBISHI LASER MACHINE, FORKLIFT, COMPUTER EQUIPMENT					ESTIMATED					
							Start Date		Completion Date	
					Manufacturing Equipment		12/01/2014		12/31/2014	
					R & D Equipment		/ /		/ /	
					Logist Dist Equipment *		12/01/2014		12/31/2014	
IT Equipment *		12/01/2014		12/31/2014						
SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT										
Current number	Salaries	Number retained	Salaries	Number additional	Salaries					
80	3,677,456	80	3,677,456	6	343,929					
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										
Plus estimated values of proposed project		500,000	260,000			25,000	14,000	20,000	5,400	
Less values of any property being replaced										
Net estimated values upon completion of project		500,000	260,000			25,000	14,000	20,000	5,400	
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 <i>Catherine L. Watkins</i>							Date signed (month, day, year) 11.5.2014			
Printed name of authorized representative CATHERINE L. WATKINS					Title OWNER - 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 checked="" type="checkbox"/> Yes | <input type="checkbox"/> No            |
| 4. Installation of new information technology equipment;   | <input checked="" type="checkbox"/> Yes | <input 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 \$ unlimited cost with an assessed value of \$ unlimited

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

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 checked="" type="checkbox"/> Year 7 | <input type="checkbox"/> Year 8 | <input type="checkbox"/> Year 9 | <input 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: (signature and title of authorized member of designating body) <i>Martin A. Bender</i>	Telephone number <u>260-427-1221</u>	Date signed (month, day, year) <u>11-18-14</u>
Printed name of authorized member of designating body <u>Martin A. Bender</u>	Name of designating body <u>Common Council</u>	
Attested by: (signature and title of attester) <i>Sandra E. Kennedy</i>	Printed name of attester <u>Sandra E. Kennedy</u>	

\* 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

**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.



**STATEMENT OF BENEFITS  
REAL ESTATE IMPROVEMENTS**

State Form 51767 (R5 / 12-13)  
Prescribed by the Department of Local Government Finance

**CITY OF FT WAYNE**

2015 PAY 2016  
FORM SB-1 / Real Property

NOV 06 2014

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)

**COMMUNITY DEVL.**

**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** the redevelopment or rehabilitation of real property 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 initiation of the redevelopment or rehabilitation for which the person desires to claim a deduction.
3. To obtain a deduction, a Form 322/RE must be filed with the County Auditor before May 10 in the year in which the addition to assessed valuation is made or not later than thirty (30) days after the assessment notice is mailed to the property owner if it was mailed after April 10. A property owner who failed to file a deduction application within the prescribed deadline may file an application between March 1 and May 10 of a subsequent year.
4. A property owner who files for the deduction must provide the County Auditor and designating body with a Form CF-1/Real Property. The Form CF-1/Real Property should be attached to the Form 322/RE when the deduction is first claimed and then updated annually for each year the deduction is applicable. IC 6-1.1-12.1-5.1(b)
5. For a Form SB-1/Real Property 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/Real Property 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 CWSW LLC dba DIRIG SHEET METAL		
Address of taxpayer (number and street, city, state, and ZIP code) 2617 LINCROFT DRIVE FORT WAYNE IN 46845		
Name of contact person CATHERINE L. WATKINS	Telephone number 260-338-0063	E-mail address cathy@dirigsheetmetal.com

**SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT**

Name of designating body FORT WAYNE COMMON COUNCIL	Resolution number
Location of property 918 W. COOK ROAD FORT WAYNE IN 46825	County ALLEN
Description of real property improvements, redevelopment, or rehabilitation (use additional sheets if necessary) PLUMBING, HVAC IMPROVEMENTS, RENOVATION OF OFFICES, AND ADDITIONAL OFFICES ADDED TO VACANT BUILDING.	DFLG taxing district number 02-073
	Estimated start date (month, day, year) 11/01/2004
	Estimated completion date (month, day, year) 12/31/2014

**SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT**

Current number	Salaries	Number retained	Salaries	Number additional	Salaries
80	3,677,456	80	3,677,456	6	343,928

**SECTION 4 ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT**

	REAL ESTATE IMPROVEMENTS	
	COST	ASSESSED VALUE
Current values	1,150,000	326,400
Plus estimated values of proposed project	900,000	900,000
Less values of any property being replaced		
Net estimate values upon completion of project	2,050,000	1,226,400

**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 <i>Catherine L. Watkins</i>	Date signed (month, day, year) 11.05.2014
Printed name of authorized representative CATHERINE L. WATKINS	Title OWNER - VICE PRESIDENT

**FOR USE OF THE DESIGNATING BODY**

We find that the applicant meets the general standards in the resolution or to be adopted by this body. Said resolution, passed or to be passed adopted 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 December 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
- C. The amount of deduction applicable is limited to \$ unlimited.
- D. Other limitations or conditions (specify) N/A
- E. Number of years allowed:
- |                                 |  |                                 |                                 |   |
|---------------------------------|--|---------------------------------|---------------------------------|---|
| <input type="checkbox"/> Year 1 | <input checked="" 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 checked="" type="checkbox"/> Year 7 | <input type="checkbox"/> Year 8 | <input type="checkbox"/> Year 9 | <input type="checkbox"/> Year 10              |
- F. 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.

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) <i>Martin A. Bender</i>	Telephone number <u>427-1221</u>	Date signed (month, day, year) <u>11-18-14</u>
Printed name of authorized member of designating body <u>Martin A. Bender</u>	Name of designating body <u>Common Council</u>	
Attested by (signature and title of attester) <i>Sandra E. Kennedy</i>	Printed name of attester <u>Sandra E. Kennedy</u>	

\* 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.

- A. For residentially distressed areas where the Form SB-1/Real Property was approved prior to July 1, 2013, the deductions established in IC 6-1.1-12.1-4-1 remain in effect. The deduction period may not exceed five (5) years. For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. The deduction period may not exceed ten (10) years. (See IC 6-1.1-12.1-17 below.)
- B. For the redevelopment or rehabilitation of real property where the Form SB-1/Real Property was approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. (See IC 6-1.1-12.1-17 below.)

**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.

## 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.**

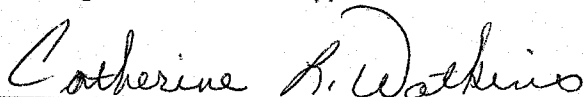
ERA filing fee (either real or personal property improvements)	.1% of total project cost not to exceed \$500
ERA filing fee (both real and personal property improvements)	.1% of total project cost not to exceed \$750
ERA filing fee (vacant commercial or industrial building)	\$500
ERA filing fee in an 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.



Signature of Taxpayer/Owner

CATHERINE L. WATKINS

Printed Name and Title of Applicant

11.5.2014

Date

Public Hearing Date, if applicable \_\_\_\_\_

Read the first time in full and on motion by Councilman Crawford

Read the second time by title and referred to the Finance

Committee, Read the third time in full and on motion by Councilman 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	✓	_____	_____	_____
CRAWFORD	✓	_____	_____	_____
DIDIER	✓	_____	_____	_____
HARPER	✓	_____	_____	_____
HINES	✓	_____	_____	_____
JEHL	✓	_____	_____	_____
PADDOCK	✓	_____	_____	_____
SHOAF	✓	_____	_____	_____
SMITH	✓	_____	_____	_____

DATED: 11-18-14 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-101-14 on the 18th day of  
November, 2014

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

Thomas A. Bender  
PRESIDING OFFICER

Presented by me to the Mayor of the City of Fort Wayne, Indiana, on the 20th day  
of November, 2014, at the hour of 2:00 o'clock PM .E.S.T.

Sandra E. Kennedy  
SANDRA E. KENNEDY, CITY CLERK

Approved and signed by me this 21<sup>st</sup> day of November  
2014, at the hour of 10:30 o'clock AM .E.S.T.

Thomas C. Henry  
THOMAS C. HENRY, MAYOR

EXHIBIT A

**LEGAL DESCRIPTION: (Document Number 204002959)**

Part of the West Half of the Southwest Quarter of Section 11, Township 31 North, Range 12 East, Allen County, Indiana, more particularly described as follows, to-wit:

COMMENCING on the East line of the West Half at a point situated 45.0 feet, North 00 degrees 10 minutes 01 seconds West (deed bearing and is used as the basis of the bearings in this description) from the Southeast corner of said West Half, thence North 89 degrees 37 minutes 35 seconds West, and parallel to the South line of said Southwest Quarter, a distance of 734.58 feet to the True Point of Beginning; thence North 89 degrees 37 minutes 35 seconds West, continuing parallel to said South line, a distance of 578.21 feet to a point on the West line of said Southwest Quarter; thence North 00 degrees 02 minutes 02 seconds West, on and along said West line, a distance of 600.0 feet; thence South 89 degrees, 37 minutes, 15 seconds East and parallel to said South line, a distance of 657.48 feet; thence South 00 degrees 22 minutes 25 seconds West, a distance of 525.0 feet to the point of curvature of a regular curve to the right having a radius of 75.0 feet; thence Southwesterly, on and along the arc of said curve, an arc distance of 117.81 feet, being subtended by a long chord having a length of 106.07 feet and a bearing of South 45 degrees 22 minutes 25 seconds West to the True Point of Beginning, containing 8.999 acres of land.

**Further described following a field survey under Rule 12 - IAC 865 as follows:**

Part of the West Half of the Southwest Quarter of Section 11, Township 31 North, Range 12 East, Allen County, Indiana, more particularly described as follows, to-wit:

COMMENCING on the East line of the West Half at a point situated 45.0 feet, North 00 degrees 10 minutes 01 seconds West (deed bearing and is used as the basis of the bearings in this description) from a P.K. nail found and accepted as marking the Southeast corner of said West Half; thence North 89 degrees 37 minutes 35 seconds West and parallel to the South line of said Southwest Quarter, a distance of 738.80 feet (recorded 734.58 feet) to a 1/2-inch rod found at the True Point of Beginning; thence North 89 degrees 37 minutes 35 seconds West, continuing parallel to said South line, a distance of 578.21 feet to a 1/2-inch rod found on the West line of said Southwest Quarter; thence North 00 degrees 02 minutes 02 seconds West, on and along said West line, a distance of 600.0 feet; thence South 89 degrees 37 minutes 35 seconds East and parallel to said South line, a distance of 657.48 feet to a 5/8-inch rod found; thence South 00 degrees 22 minutes 25 seconds West, a distance of 525.0 feet to a 1/2-inch rod found at the point of curvature of a regular curve to the right having a radius of 75.0 feet; thence Southwesterly, on and along the arc of said curve, an arc distance of 117.81 feet, being subtended by a long chord having a length of 106.07 feet and a bearing of South 45 degrees 22 minutes 25 seconds West to the True Point of Beginning, containing 8.999 acres of land, subject to and/or together with all easements of record.

**SURVEYOR'S REPORT**

Under Title 865, Article 1, Chapter 12, Section 7 et. Seq. of the Indiana Administrative Code, the following report is submitted with regard to:

- a) Variances in the reference monuments
- b) Discrepancies in record descriptions and plats
- c) Inconsistencies in lines of occupation
- d) Random errors in measurements

The Theoretical Uncertainty due to random errors in measurements of the corners established in this survey is less than or equal to the specifications for a Class C Survey (0.50 feet) as defined in IAC 865.

The purpose of this survey is to perform an ALTA/ACSM Land Title Survey of an 8.999 acre tract of land previously surveyed by Z. K. Tazian Associates, Inc. on October 14, 1987 and resurveyed on July 24, 1991 and July 31, 1996.

References used for this survey:

- 1) Previous Z. K. Tazian Associates, Inc. Survey Number 91-7-69 for subject tract.
- 2) Record deeds for subject tract and adjoining tracts.
- 3) Title Commitment No. 200430586, effective date February 4, 2004, issued by Commonwealth Land Title Insurance Company.
- 4) Allen County Surveyor's Office references for section corners in Section 11-31-12.

The South line of the Southwest Quarter of Section 11-31-12 was determined from a P.K. nail found at the Southwest corner of said Southwest Quarter and a broken P.K. nail found at the Southeast corner of the West Half of said Southwest Quarter. The West line of said Southwest Quarter was determined from the P.K. nail found at the Southwest corner of said Southwest Quarter and a 5/8-inch rod found at the West Quarter corner of said Southwest Quarter. The corners of the subject tract are marked as shown on the survey in conformity with said monuments and recorded dimensions. A 5/8-inch rod was found 0.5 feet East of the Northwest corner of subject tract. No monument was set at that corner. The measured distance from the broken P.K. nail found at the Southeast corner of the West Half of said Southwest Quarter to the Southeast corner of subject tract varied from record dimension by 4.22 feet as shown on the survey. The P.K. nail has not been referenced by the Allen County Surveyor's Office. The existing survey monuments found for the subject tract marked the true corners, except the Northwest corner. The West line of the subject tract goes to the West line of the Southwest Quarter of said section and the East line of subject tract is the West right-of-way line of Honeywell Drive.

The bearings shown on the survey are based upon the current description for the subject tract and surrounding tracts, said descriptions were written by Z. K. Tazian Associates, Inc.

Existing building, pavement, ponds and surface utilities are shown on the survey.

Consistent with the above findings it is the opinion of the undersigned that the above stated survey is subject to the following uncertainties with regard to the location of the lines and corners established therein.

- Variances in reference monuments: 0.5 feet East-West at the Northwest corner.
- Discrepancies in record description: 4.22 feet as shown on the survey
- Inconsistencies in lines of occupation: As shown on the survey

To: Olde York Potato Chips, Inc., an Indiana Corporation, National City Bank of Indiana, its successors and assigns, Liberty Bell Management Co., an Indiana Corporation, Commonwealth Land Title Insurance Company, and Three Rivers Title Company, Inc.

This is to certify that this map or plat and the survey on which it is based were made in accordance with the "Minimum Standard Detail Requirements for ALTA/ACSM Land Title Surveys," jointly established and adopted by ALTA, ACSM, and NSPS in 1999, and includes Items 1, 2, 3, 4, 7(a), 8, 9, 10, 11(a) and 13 of Table "A" thereof. Pursuant to the Accuracy Standards as adopted by ALTA, ACSM, and NSPS and in effect on the date of this certification, the undersigned further certifies that the Positional Uncertainties resulting from the survey measurements made on the survey do not exceed the allowable Positional Tolerance.

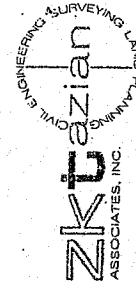
Date: April 13, 2004



(signed) *Z. K. Tazian* (seal)  
Registration No. S0011

I hereby certify that the Survey was wholly performed under my supervision, that I am a registered Land Surveyor in Indiana, and to the best of my knowledge and belief this Survey was executed according to the survey requirements in 865 IAC 1-12-13, as amended.

10104 Woodland Plaza Cove  
FORT WAYNE, IN 46825  
PH: (260) 497-7875  
FAX: (260) 497-9114



**ALTA/ACSM Land Title Survey**  
Part of the West Half of the Southwest Quarter, Sec. 11, T31N, R12E.

Liberty Bell Management Co.  
918 W. Cook Road  
Fort Wayne, IN, 46825

REVISION:  
(See Revision Box)  
Certification revised: 4/13/04

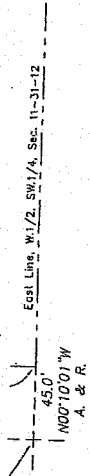
DRAWN BY: S.A.

JOB NO. 2004-02-02

DATE: March 11, 2004

SHEET TITLE:  
ALTA/ACSM  
Land Title Survey

SHEET NO.



**CWSW LLC dba DIRIG SHEET METAL  
Application for Designation as an Economic  
Revitalization Area- City of Fort Wayne**

Dirig Sheet Metal (Dirig) was established in 1925 and was owned by the Dirig family from 1925 to 1993. In 1993, the company was sold to Stan and Cathy Watkins, who remain at the company today. The company's headquarters are located at 5020 Industrial Road, in Fort Wayne.

Through its superior service, Dirig has grown substantially over the past two decades. Dirig is considered an industry leader in specialty sheet metal and has expanded from three employees in 1993 to 80 today, with an average of more than 25 years of experience in the trade. The company has now determined that an additional location is required to meet current and future production needs. This additional facility is located on Cook Road and is currently a vacant building.

The proposed project includes an investment of approximately \$900,000 of real estate improvements and \$535,000 of personal property. The project will result in the retention of 80 jobs with annual salaries of \$3,677,456 and 6 new jobs with estimated annual salaries of \$343,928, including five sheet metal worker positions.

We believe that this project is worthy of the tax abatements for several reasons. First, Dirig is moving into a vacant building. Moving into this building will help to rejuvenate the area. The owners will maintain the building whereas while it was vacant, it became an eyesore for the area. Second, occupying the building will provide an increase to the tax base. This building has been vacant for more than one year and is currently on the tax rolls with an obsolescence adjustment. Third, the jobs that are being created are high-paying jobs.

DIGEST SHEET

TITLE OF ORDINANCE: **Declaratory Resolution**

DEPARTMENT REQUESTING ORDINANCE: **Community Development Division**

SYNOPSIS OF ORDINANCE: **CWSW LLC d/b/a Dirig Sheet Metal is requesting the designation of an Economic Revitalization Area for both real and personal property improvements in the amount of \$1,435,000. In order to expand, CWSW LLC d/b/a Dirig Sheet Metal will update the HVAC system, plumbing, and electrical systems while renovating and expanding office space. They will purchase and install new manufacturing, logistical distribution, and information technology equipment. Finally, CWSW LLC d/b/a Dirig Sheet Metal will move into a vacant building.**

EFFECT OF PASSAGE: **Installing new equipment and completing the real property improvements will allow CWSW LLC d/b/a Dirig Sheet Metal to maintain a competitive business environment. 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): **Russ Jehl and John Crawford**

# MEMORANDUM



**TO:** City Council  
**FROM:** Adam Welch, Economic Development Specialist  
**DATE:** November 10, 2014  
**RE:** Request for designation by CWSW LLC d/b/a Dirig Sheet Metal as an ERA for real and personal property improvements

## BACKGROUND

PROJECT ADDRESS:	<b>918 W. Cook Road</b>	PROJECT LOCATED WITHIN:	N/A
PROJECT COST:	<b>\$ 1,435,000</b>	COUNCILMANIC DISTRICT:	<b>3</b>

COMPANY PRODUCT OR SERVICE:	<p><b>CWSW LLC d/b/a Dirig Sheet Metal is a custom sheet metal fabricator. CWSW LLC d/b/a Dirig Sheet Metal will update the HVAC system, plumbing, and electrical while renovating and expanding office space. They will purchase and install new manufacturing, logistical distribution, and information technology equipment. Finally, CWSW LLC d/b/a Dirig Sheet Metal will be moving into a vacant building.</b></p>
PROJECT DESCRIPTION:	

### CREATED

### RETAINED

JOBS CREATED (FULL-TIME):	<b>6</b>	JOBS RETAINED (FULL-TIME):	<b>76</b>
JOBS CREATED (PART-TIME):	<b>0</b>	JOBS RETAINED (PART-TIME):	<b>4</b>
TOTAL NEW PAYROLL:	<b>\$343,928</b>	TOTAL RETAINED PAYROLL:	<b>\$3,677,456</b>
AVERAGE SALARY (FULL-TIME NEW):	<b>\$57,321</b>	AVERAGE SALARY (FULL-TIME RETAINED):	<b>\$48,200</b>

## 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 

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

## POLICY

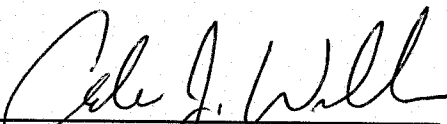
**Per the policy of the City of Fort Wayne, the following guidelines apply to this project:**

1. The period of deduction for real property is seven years.
2. The period of deduction for personal property is seven years.
3. The period of deduction for the eligible vacant building is one year.

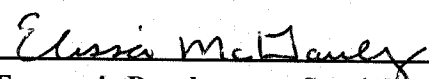
Under Fort Wayne Common Council's tax abatement policies and procedures, CWSW LLC d/b/a Dirig Sheet Metal is eligible for seven year deductions on real and personal property improvements. They are also eligible for a one year vacant building deduction. Attached is a spreadsheet that shows how the application scored under the review system. Also attached is an estimate of the taxes saved and paid over the length of the seven year deduction schedule.

## COMMENTS

Signed:

  
 \_\_\_\_\_  
 Economic Development Specialist

Reviewed:

  
 \_\_\_\_\_  
 Economic Development Specialist

## COMMUNITY DEVELOPMENT DIVISION

## Real Property Abatements

Tax Abatement Review System

	Points Possible	Points Awarded
<b>INVESTMENT (30 points possible)</b>		
<b>Total new investment in real property (new structures and/or rehabilitation)</b>		
Over \$1,000,000	10	
\$500,000 to \$999,999	8	8
\$100,000 to \$499,999	6	
Under \$100,000	4	
<b>Investment per employee (both jobs created and retained)</b>		
\$35,000 or more	10	
\$18,500 to \$34,999	8	
\$6,250 to \$18,499	6	6
\$1,250 to \$6,249	4	
less than \$1,250	2	
<b>Estimated local income taxes generated from jobs retained</b>		
\$80,000 or more	5	
\$30,000 to \$79,999	4	4
\$10,000 to \$29,999	3	
\$5,000 to \$9,999	2	
less than \$5,000	1	
<b>Estimated local income taxes generated from jobs created (Double points for start-up)</b>		
\$30,000 or more	5	
\$10,000 to \$29,999	4	
\$5,000 to \$9,999	3	
\$3,000 to \$4,999	2	2
less than \$3,000	1	
<b>ECONOMIC BASE (20 points possible)</b>		
<b>Location Quotient in designated Occupation Code (use majority Occupation Code of all created and retained jobs)</b>		
Greater than 1.0	5	5
<b>Estimated Percent of Business done outside Allen County</b>		
Greater than 75%	15	
50% to 74%	10	10
25% to 49%	5	
<b>JOBS (20 points possible)</b>		
<b>Total number of permanent jobs retained</b>		
Over 250	10	
100 to 249	8	
50 to 99	6	6
25 to 49	4	
10 to 24	2	
1 to 9	1	
<b>Total number of permanent jobs created (Double for start-up)</b>		
Over 100	10	
50-99	8	
25-49	6	
10-24	4	
1 to 9	2	2
<b>WAGES (20 points possible)</b>		
<b>Median salary of the jobs created and/or retained</b>		
Over \$45,000	20	
\$40,000 to \$44,999	16	16
\$35,000 to \$39,999	12	
\$30,000 to \$34,999	8	
\$25,000 to \$29,999	4	
under \$25,000	0	
<b>BENEFITS (10 points possible)</b>		
<b>Major Medical Plan</b>		
	7	7
<b>Pension, Tuition Reimbursement, Life Insurance, Dental Insurance, Disability Insurance,</b>		
	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 69**

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.

Real Property Deduction Schedules	Alternative Deduction Real Property Schedules
<b>10 year</b>	<b>10 Year</b>
Year 1: 100%	Year 1: 100%
Year 2: 95%	Year 2: 100%
Year 3: 80%	Year 3: 100%
Year 4: 65%	Year 4: 100%
Year 5: 50%	Year 5: 100%
Year 6: 40%	Year 6: 90%
Year 7: 30%	Year 7: 80%
Year 8: 20%	Year 8: 65%
Year 9: 10%	Year 9: 50%
Year 10: 5%	Year 10: 40%
Year 11: 0%	
<b>7 year</b>	<b>7 Year</b>
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%	
<b>5 year</b>	
Year 1: 100%	
Year 2: 80%	
Year 3: 60%	
Year 4: 40%	
Year 5: 20%	
Year 6: 0%	
<b>3 year</b>	
Year 1: 100%	
Year 2: 66%	
Year 3: 33%	
Year 4: 0%	

## Personal Property Abatements

Tax Abatement Review System

	Points Possible	Points Awarded
<b>INVESTMENT (30 points possible)</b>		
<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	6
\$0 to \$499,999	4	
<b>Investment per employee (both jobs created and retained)</b>		
\$35,000 or more	10	
\$18,500 to \$34,999	8	
\$6,250 to \$18,499	6	
\$1,250 to \$6,249	4	4
less than \$1,250	2	
<b>Estimated local income taxes generated from jobs retained</b>		
\$80,000 or more	5	
\$30,000 to \$79,999	4	4
\$10,000 to \$29,999	3	
\$5,000 to \$9,999	2	
less than \$5,000	1	
<b>Estimated local income taxes generated from jobs created (Double points for start-up)</b>		
\$30,000 or more	5	
\$10,000 to \$29,999	4	
\$5,000 to \$9,999	3	
\$3,000 to \$4,999	2	2
less than \$3,000	1	
<b>ECONOMIC BASE (20 points possible)</b>		
<b>Location Quotient in designated Occupation Code (use majority Occupation Code of all created and retained jobs)</b>		
Greater than 1.0	5	5
<b>Estimated Percent of Business done outside Allen County</b>		
Greater than 75%	15	
50% to 74%	10	10
25% to 49%	5	
<b>JOBS (20 points possible)</b>		
<b>Total number of permanent jobs retained</b>		
Over 250	10	
100 to 249	8	
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<b>Total number of permanent jobs created (Double for start-up)</b>		
Over 100	10	
50-99	8	
25-49	6	
10-24	4	
1 to 9	2	2
<b>WAGES (20 points possible)</b>		
<b>Median salary of the jobs created and/or retained</b>		
Over \$45,000	20	
\$40,000 to \$44,999	16	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 65**

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.

Personal Property Deduction Schedules	Alternate Deduction Personal Property Schedules
<b>10 year</b>	<b>10 Year</b>
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%	
<b>7 year</b>	<b>7 Year</b>
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%	
<b>5 year</b>	
Year 1: 100%	
Year 2: 80%	
Year 3: 60%	
Year 4: 40%	
Year 5: 20%	
Year 6: 0%	
<b>3 year</b>	
Year 1: 100%	
Year 2: 66%	
Year 3: 33%	
Year 4: 0%	

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

**PERSONAL PROPERTY TAX ABATEMENT - 7 yr Schedule**

Year	True Cash Value	"Pool 2" %	True Tax Value	Assessed Value	Tax Abatement %	Tax Paid %	Deduction	Taxable AV	Tax Rate	Tax Paid	Tax Saved
1	\$535,000	40%	\$214,000	\$214,000	100%	0%	\$214,000	\$0	0.031973	\$0	\$6,842
2	\$535,000	56%	\$299,600	\$299,600	85%	15%	\$254,660	\$44,940	0.031973	\$1,437	\$9,142
3	\$535,000	42%	\$224,700	\$224,700	71%	29%	\$159,537	\$65,163	0.031973	\$2,083	\$5,101
4	\$535,000	32%	\$171,200	\$171,200	57%	43%	\$97,584	\$73,616	0.031973	\$2,354	\$3,120
5	\$535,000	30%	\$160,500	\$160,500	43%	57%	\$69,015	\$91,485	0.031973	\$2,925	\$2,207
6	\$535,000	30%	\$160,500	\$160,500	29%	71%	\$46,545	\$113,955	0.031973	\$3,643	\$1,488
7	\$535,000	30%	\$160,500	\$160,500	14%	86%	\$22,470	\$138,030	0.031973	\$4,413	\$718
8	\$535,000	30%	\$160,500	\$160,500	0%	100%	\$0	\$160,500	0.031973	\$5,132	\$0
TOTAL TAX SAVED											<b>\$27,619</b>
TOTAL TAX PAID											<b>\$21,987</b>

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

**REAL PROPERTY TAX ABATEMENT - 7 yr Schedule**

Year	Cash Value	True Tax Value	Assessed Value	Tax Abatement %	Tax Paid %	Deduction	Taxable AV	Tax Rate	Tax Paid	Tax Saved	
1	\$900,000	\$900,000	\$900,000	100%	0%	\$900,000	\$0	0.031973	\$0	\$28,776	
2	\$900,000	\$900,000	\$900,000	85%	15%	\$765,000	\$135,000	0.031973	\$4,316	\$24,459	
3	\$900,000	\$900,000	\$900,000	71%	29%	\$639,000	\$261,000	0.031973	\$8,345	\$20,431	
4	\$900,000	\$900,000	\$900,000	57%	43%	\$513,000	\$387,000	0.031973	\$12,374	\$16,402	
5	\$900,000	\$900,000	\$900,000	43%	57%	\$387,000	\$513,000	0.031973	\$16,402	\$12,374	
6	\$900,000	\$900,000	\$900,000	29%	71%	\$261,000	\$639,000	0.031973	\$20,431	\$8,345	
7	\$900,000	\$900,000	\$900,000	14%	86%	\$126,000	\$774,000	0.031973	\$24,747	\$4,029	
8	\$900,000	\$900,000	\$900,000	0%	100%	\$0	\$900,000	0.031973	\$28,776	\$0	
TOTAL TAX SAVED REAL PROPERTY											<b>\$114,815</b>
TOTAL TAX PAID REAL PROPERTY											<b>\$115,391</b>
TOTAL TAX SAVED MACHINERY & BUILDING											<b>\$142,434</b>
TOTAL TAX PAID MACHINERY & BUILDING											<b>\$137,378</b>

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

BILL NO. R-14-11-10

## REPORT OF COMMITTEE ON FINANCE

### NOVEMBER 18, 2014

*JOHN CRAWFORD – CHAIR  
RUSS JEHL – 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 918 W. Cook Road, Fort Wayne, Indiana 46825 (CWSW LLC d/b/a Dirig Sheet Metal). **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*  
*Thomas F. Duder*  
*Gregg E. Bickel*  
*Mark A. Beck*

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

**SANDRA E. KENNEDY  
CITY CLERK**