

A DECLARATORY RESOLUTION designating an "Economic Revitalization Area" under I.C. 6-1.1-12.1 for property commonly known as 102 & 124 West Superior Street, Fort Wayne, Indiana 46802 (Superior Lofts, LLC)

WHEREAS, Petitioner has duly filed its petition dated December 29, 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 two full-time permanent jobs for a total new annual payroll of \$80,000, with the average current, annual job salary being \$40,000; and

WHEREAS, the total estimated project cost is \$9,789,000; and

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

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

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

SECTION 2. That, upon adoption of the Resolution:

- (a) Said Resolution shall be filed with the Allen County Assessor;
- (b) Said Resolution shall be referred to the Committee on Finance requesting a recommendation from said committee concerning the advisability of designating the above area an "Economic Revitalization Area";
- (c) Common Council shall publish notice in accordance with I.C. 6-1.1-12.1-2.5 and I.C. 5-3-1 of the adoption and substance of this resolution and setting this designation as an "Economic Revitalization Area" for public hearing;

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SECTION 3. That, said designation of the hereinabove described property as an "Economic Revitalization Area" shall apply to a deduction of the assessed value of occupation of an eligible vacant building and real estate.

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 the value of the occupation of the eligible vacant building and the estimate of the value of redevelopment or rehabilitation all contained in Petitioner's Statement of Benefits, are reasonable and are benefits that can be reasonably expected to result from the proposed described occupation of the eligible vacant building and redevelopment or rehabilitation.

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

- (a) If the proposed development does not occur, the approximate current year tax rates for this site would be \$3.3065/\$100.
- (b) If the proposed development does occur and no deduction is granted, the approximate current year tax rate for the site would be \$3.3065/\$100 (the change would be negligible).
- (c) If the proposed development occurs and a deduction percentage of fifty percent (50%) is assumed, the approximate current year tax rate for the site would be \$3.3065/\$100 (the change would be negligible).
- (d) If the proposed occupation of the eligible vacant building does not occur, the approximate current year tax rates for this site would be \$3.3065/\$100.
- (e) 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 \$3.3065/\$100 (the change would be negligible).
- (f) 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 \$3.3065/\$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 ten years, and the deduction from the assessed value of the occupation of the eligible vacant building shall be for a period of two years.

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:

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

SECTION 9. 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%
2	100%

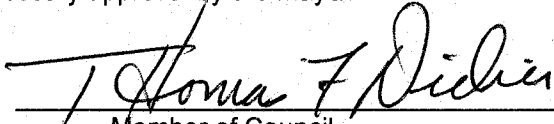
SECTION 10. That, the benefits described in the Petitioner's Statement of Benefits can be reasonably expected to result from the project and are sufficient to justify the applicable deductions.

SECTION 11. That, the taxpayer is non-delinquent on any and all property tax due to jurisdictions within Allen County, Indiana.

SECTION 12. 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.

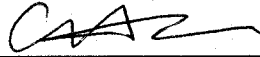
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SECTION 13. That, this Resolution shall be in full force and effect from and after its passage and any and all necessary approval by the Mayor.



Member of Council

APPROVED AS TO FORM AND LEGALITY



Carol Helton, City Attorney

DEC 29 2014 *eme*



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

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

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

Total cost of real estate improvements: \$9,789,000
 Total cost of manufacturing equipment improvements: _____
 Total cost of research and development equipment improvements: _____
 Total cost of logistical distribution equipment improvements: _____
 Total cost of information technology equipment improvements: _____
TOTAL OF ABOVE IMPROVEMENTS: \$9,789,000

GENERAL INFORMATION

Real property taxpayer's name: Superior Lofts, LLC
 Personal property taxpayer's name: _____
 Telephone number: 317-815-5929
 Address listed on tax bill: 10711 America Way, Suite 200, Fishers, IN 46038
 Name of company to be designated, if applicable: Superior Lofts, LLC
 Year company was established: 2013
 Address of property to be designated: 102 & 124 West Superior Street
 Real estate property identification number: 02-12-02-254-013.000-074 & 02-12-02-254-010.000-074
 Contact person name: Jeff Ryan
 Contact person telephone number: 317-815-5929 Contact person Email: jeff@realamericallc.com
 Contact person address: 10711 America Way, Suite 200, Fishers, IN 46038
 List company officer and/or principal operating personnel

NAME	TITLE	ADDRESS	PHONE NUMBER
Ronda Weybright	President	10711 America Way, Ste. 200 Fishers, IN 46038	317-815-5929

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

NAME	PERCENTAGE
RealAmerica Development, LLC	100%

- 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? unknown

What is the company's primary North American Industrial Classification Code (NAICs)? 531110

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

Dollar amount of annual sales for the last three years: Superior Lofts, LLC is a newly formed entity to be the owner of Superior Lofts.

Year	Annual Sales

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

Customer Name	City/State	Annual Gross Sales

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

Supplier Name	City/State	Annual Gross Purchases

List the company's top three competitors:

Competitor Name	City/State

Describe the product or service to be produced or offered at the project site: Apartments for rent, self-storage for rent, and commercial space for rent. The users of the commercial space and their products or services will be determined once tenants are identified.

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?

Properties are located within an Economic Development Target Area and will be the first catalyst project within the riverfront redevelopment area.

REAL PROPERTY INFORMATION

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

Describe any structure(s) that is/are currently on the property: One 4-story, brick building at 102 West Superior and one 1-story building at 124 West Superior

Describe the condition of the structure(s) listed above: Vacant and deteriorating, but can be rehabilitated

Describe the improvements to be made to the property to be designated for tax phase-in purposes: 102 West Superior Street will be completely rehabilitated into apartments, commercial space, and climate controlled self-storage. 124 W. Superior will be parking for residents.

Projected construction start (month/year): 5/2015

Projected construction completion (month/year): 9/2016

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)

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): _____

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

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

ELIGIBLE VACANT BUILDING INFORMATION

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

Yes No Has the building for which you are seeking designation for tax 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: 4-story brick and 1-story former box/paper manufacturing buildings.

Describe the condition of the structure(s) listed above: Deteriorating but can be rehabilitated
Projected occupancy date (month/year): 9/2016

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 previous owner offered the buildings for sale for \$1,260,000. Superior Lofts, LLC purchased them on January 15, 2014 with the intent of converting them to apartments and commercial space.

PUBLIC BENEFIT INFORMATION

EMPLOYMENT INFORMATION FOR FACILITY TO BE DESIGNATED

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

Please be specific on job descriptions. When listing the occupation codes, please avoid using the "Major Occupational Groupings" (i.e. 11-000, 13-000, 15-000, etc.) which are more general in nature. Instead, use specific occupation codes (i.e. 11-1021, 13-1081, 15-2041 etc) for each created and retained job. To fill out information on occupation and occupation code, use data available through Occupation Employment Statistics for Fort Wayne http://www.bls.gov/oes/current/oes_23060.htm

Current Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll

Retained Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll

Additional Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll
Apartment Manager	11-9141	1	\$45,000
Maintenance	49-9071	1	\$35,000

Superior Lofts, LLC is a newly formed entity as the owner of this project.

PUBLIC BENEFIT INFORMATION

Current Part-Time or Temporary Jobs

Occupation	Occupation Code	Number of Jobs	Total Payroll

Retained Part-Time or Temporary Jobs

Occupation	Occupation Code	Number of Jobs	Total Payroll

Additional Part-Time or Temporary Jobs

Occupation	Occupation Code	Number of Jobs	Total Payroll
Construction	47-0000	125	\$5,400,000

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 type="checkbox"/> Dental Insurance |

List any benefits not mentioned above: Discount on apartments and self-storage

When will you reach the levels of employment shown above? (month/year): 7/2016

REQUIRED ATTACHMENTS

The following must be attached to the application.

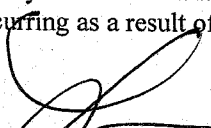
1. **Statement of Benefits Form(s) (first page/front side completed)**
2. **Full legal description of property and a plat map identifying the property boundaries. (Property tax bill legal descriptions are not sufficient.) Should be marked as Exhibit A.**
3. **Check for non-refundable application fee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

Ronda Shrewsbury Weybright
 Printed Name and Title of Applicant

December 23, 2014
 Date



**STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS**

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

CITY OF FT WAYNE

DEC 29 2014 *Emc*

20 ___ PAY 20 ___
FORM SB-1 / Real Property
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.

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) **COMMUNITY DEVL.**
 Residentially distressed area (IC 6-1.1-12.1-4.1)

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 submitted to the designating body **BEFORE** the redevelopment or rehabilitation of real property 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 initiation of the redevelopment or rehabilitation for which the person desires to claim a deduction.
- 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.
- 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)
- 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 Superior Lofts, LLC					
Address of taxpayer (number and street, city, state, and ZIP code) 10711 America Way, Suite 200, Fishers, IN 46038					
Name of contact person Jeff Ryan		Telephone number (317) 815-5929		E-mail address Jeff@RealAmericaLLC.com	
SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT					
Name of designating body City of Fort Wayne				Resolution number	
Location of property 102 & 124 West Superior Street		County Allen		DLGF taxing district number	
Description of real property improvements, redevelopment, or rehabilitation (use additional sheets if necessary) Conversion of 102 W. Superior from a vacant warehouse/factory into 72 apartments, 21,000 sf of commercial space and self-storage and use of 124 W. Superior as parking to support the apartments.				Estimated start date (month, day, year) 05/01/2015	
				Estimated completion date (month, day, year) 09/01/2016	
SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT					
Current number 0.00	Salaries	Number retained 0.00	Salaries	Number additional 2.00	Salaries \$80,000.00
SECTION 4 ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT					
		REAL ESTATE IMPROVEMENTS			
		COST		ASSESSED VALUE	
Current values		600,000.00		1,268,300.00	
Plus estimated values of proposed project		9,789,000.00		9,789,000.00	
Less values of any property being replaced					
Net estimated values upon completion of project		10,100,000.00		10,100,000.00	
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>[Signature]</i>				Date signed (month, day, year) 12/23/2014	
Printed name of authorized representative Ronda Shrewsbury Weybright			Title President		

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 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 the deduction applicable is limited to \$ unlimited.
- D. Other limitations or conditions (specify) N/A
- E. 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
- 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>John N. Crawford</i>	Telephone number <i>(260) 427-1221</i>	Date signed (month, day, year) <i>1-13-15</i>
Printed name of authorized member of designating body <i>John N. Crawford</i>	Name of designating body <i>Common Council</i>	
Attested by (signature and title of attester) <i>Sandra E. Kennedy</i>	Printed name of attester <i>Sandra E. Kennedy</i>	

* 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.

CITY OF FT WAYNE



STATEMENT OF BENEFITS VACANT BUILDING DEDUCTION

State Form 55182 (R 12-14)
Prescribed by the Department of Local Government Finance

DEC 29 2014 *Emc*

20__ PAY 20__
FORM SB-1 / VBD

PRIVACY NOTICE
The cost and any specific individual's salary information is confidential; the balance of the filing is public record per IC 6-1.1-12.1-5.1 (c) and (d).

This statement is being completed for real property that qualifies as an "eligible vacant building" as defined by IC 6-1.1-12.1-1(17). 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 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 Superior Lofts, LLC											
Address of taxpayer (number and street, city, state, and ZIP code) 10711 America Way, Suite 200, Fishers, IN 46038											
Name of contact person Jeff Ryan				Telephone number (317) 815-5929				E-mail address Jeff@RealAmericaLLC.com			
SECTION 2						LOCATION AND DESCRIPTION OF PROPOSED PROJECT					
Name of designating body City of Fort Wayne						Resolution number					
Location of property 102 & 124 West Superior Street						County Allen			DLGF taxing district number 074-FW Wayne		
Description of eligible vacant building that the property owner or tenant will occupy (use additional sheets if necessary). Conversion of 102 W. Superior from a vacant warehouse/factory into 72 apartments, 21,000 sf of commercial space and self-storage and use of 124 W. Superior as parking to support the apartments.											
						Estimated occupancy date (month, day, year) 5/1/2015			Estimated date placed-in-use (month, day, year) 9/1/2016		
SECTION 3						ESTIMATE OF EMPLOYEES AND SALARIES AS A RESULT OF PROPOSED PROJECT					
Current number 0		Salaries		Number retained 0		Salaries		Number additional 2		Salaries \$80,000	
SECTION						ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT					
						REAL ESTATE IMPROVEMENTS					
						COST			ASSESSED VALUE		
Current values						600,000			1,268,300		
Plus estimated values of proposed project						9,789,000			9,789,000		
Less values of any property being replaced											
Net estimated values upon completion of project						10,100,000			10,100,000		
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:											
Show amount for which the building was offered for sale, lease, or rent during period of vacancy. \$1,260,000											
List any other benefits resulting from the occupancy of the eligible vacant building.											
SECTION 6						TAXPAYER CERTIFICATION					
I hereby certify that the representations in this statement are true.											
Signature of authorized representative						Title President			Date signed (month, day, year) 12/23/2014		

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.

John N. Crawford
 ↑

Approved (signature and title of authorized member of designating body)	Telephone number	Date signed (month, day, year)
<i>John N. Crawford</i>	(268) 427-1221	1-13-15
Printed name of authorized member of designating body	Name of designating body	
John N. Crawford	Common Council	
Attested by (signature and title of attester)	Printed name of attester	
<i>Sandra E. Kennedy</i>	Sandra E. Kennedy	

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

IC 6-1.1-12.1-1(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.

Section 5

Described efforts by the owner or previous owner to sell, lease, or rent the building during period of vacancy:

The current owner of the two buildings, Superior Lofts, LLC, purchased the vacant buildings January 15, 2014 with the intent of redeveloping them. The current condition of the buildings is not conducive to reuse as they are in need significant investment to create spaces that are marketable to the target markets.

List any other benefits resulting from the occupancy of the eligible vacant buildings.

The Superior Lofts project by RealAmerica Development, LLC will put 102 and 124 West Superior Street back in use for the first time since Graphic Packaging Inc. left the buildings a few years ago. Superior Lofts will reuse these two vacant buildings for a mix of uses. Floors two through four of 102 West Superior Street will contain 72 apartments with a mix of hard lofts, 1-bedroom soft lofts and 2-bedroom soft lofts. The apartments will be primarily market rate with a few reserved for moderate income individuals and families.

The ground floor will contain a leasing office for the apartments and 21,000 square feet of commercial space. This space is expected to be a mix of retail/restaurant and office space. The tenants will create additional jobs but will not be related to the owner or developer. The exact uses will determine the number of jobs created and their salaries. Potential employees on the ground floor could be 93 if it is an office user, or 50 employees for retail tenants, or up to 150 employees if it is all restaurant space. Or it could be a combination of these with a mix of retail, restaurant and office space.

The basement will contain climate controlled self-storage for rent to those living in the building, using the commercial space and for others in downtown in need of conveniently located self-storage. Resident space will also be located in the basement and include a fitness center and gathering space.

124 West Superior Street will be used as indoor and outdoor parking to support the uses at 102 West Superior Street. Once parking is made available at other locations near Superior Lofts, this building will be available for higher and better uses.

This increase in residential and commercial space will add activity to the riverfront area and help provide a catalyst to the redevelopment of the riverfront by being the first major project in the area. Superior Lofts will both put vacant space back into use and bring people to the riverfront and downtown Fort Wayne.

DIGEST SHEET

TITLE OF ORDINANCE: **Declaratory Resolution**

DEPARTMENT REQUESTING ORDINANCE: **Community Development Division**

SYNOPSIS OF ORDINANCE: **Superior Lofts, LLC is requesting the designation of an Economic Revitalization Area for real property improvements in the amount of \$9,789,000. Superior Lofts, LLC will completely rehabilitate 102 West Superior Street into apartments, commercial space, and climate controlled self-storage. 124 West Superior will be parking for residents. Both properties have been vacant and were deteriorating.**

EFFECT OF PASSAGE: **Completing the real property improvements will allow Superior Lofts, LLC to better attract commercial businesses for the ground floor. Two full-time jobs will be created.**

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

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

ASSIGNED TO COMMITTEE (PRESIDENT):

MEMORANDUM



To: City Council
FROM: Adam Welch, Economic Development Specialist
DATE: January 7, 2015
RE: Request for designation by Superior Lofts, LLC as an ERA for eligible vacant building and real property improvements.

BACKGROUND

PROJECT ADDRESS:	102 and 124 West Superior Streets	PROJECT LOCATED WITHIN:	Economic Development Target Area 5
PROJECT COST:	\$ 9,789,000	COUNCILMANIC DISTRICT:	5

COMPANY PRODUCT OR SERVICE:	Superior Lofts, LLC will lease apartments, self-storage units, and commercial space.
PROJECT DESCRIPTION:	Superior Lofts, LLC will completely rehabilitate 102 West Superior Street into apartments, commercial space, and climate controlled self-storage. 124 West Superior will be parking for residents.

	CREATED	RETAINED
JOBS CREATED (FULL-TIME):	2	JOBS RETAINED (FULL-TIME): 0
JOBS CREATED (PART-TIME):	0	JOBS RETAINED (PART-TIME): 0
TOTAL NEW PAYROLL:	\$80,000	TOTAL RETAINED PAYROLL: \$0
AVERAGE SALARY (FULL-TIME NEW):	\$40,000	AVERAGE SALARY (FULL-TIME RETAINED): \$0

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 DC; Downtown Core

Yes No N/A

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

Explain: The properties are vacant and have been deteriorating, but they will be rehabilitated with this project.

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

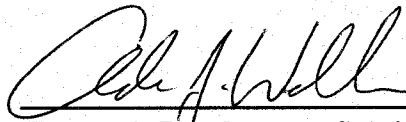
Per the policy of the City of Fort Wayne, the following guidelines apply to this project:

1. The period of deduction for real property is ten years.
2. The period of deduction for the eligible vacant building is two years.

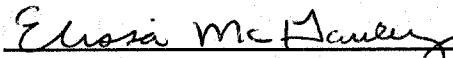
The project is located in an Economic Development Target Area (EDTA). Thus, under Fort Wayne Common Council's tax abatement policies and procedures, Superior Lofts, LLC is eligible for a ten year deduction on real property improvements. They are also eligible for a two year vacant building deduction. Attached is a spreadsheet that shows how the application scored under the review system and an estimate of the taxes saved and paid over the length of the ten year deduction schedule. Also attached is a letter from Jeffrey Ryan, Development Associate with RealAmerica Development, Management & Design, detailing both their project and request for tax phase-ins/abatements.

COMMENTS

Signed:


 Economic Development Specialist

Reviewed:


 Economic Development Specialist

COMMUNITY DEVELOPMENT DIVISION



CITY OF FT WAYNE

DEC 29 2014

COMMUNITY DEVL.

10711 America Way
Suite 200
Fishers, IN 46038
317.815.5929
Fax 317.815.5930

Ms. Elissa McGauley, AICP
Economic Development Specialist
Fort Wayne Community Development Division
Citizens Square
200 East Berry St., Suite # 320
Fort Wayne, IN 46802

December 23, 2014

RE: Superior Lofts

Dear Ms. McGauley,

Please find enclosed our application for property tax abatement for our future Superior Lofts mixed use development to be located at 102 West Superior Street. We are planning to bring this building back to life with 21,000 square feet of ground floor commercial, 72 high-quality apartments on the upper floors, and climate controlled self-storage in the basement, all of which should help the larger riverfront area fulfill its potential. We also plan to use 124 West Superior Street as parking for our residents. Other than allowing the Downtown Improvement District to store their cleaning equipment in part of one of the buildings free of charge, the buildings are 100% vacant and have been for a few years since Graphic Packaging, Inc. closed their operations at the site.

Superior Lofts will be the first major private development in the riverfront area in many years and will work as a catalyst to encourage other developers to redevelop buildings and parcels along the riverfront. Our buildings total almost 200,000 square feet of vacant space that, if left in their current condition, will inhibit future development in the area.

The owner/taxpayer for the parcels, Superior Lofts, LLC, will operate the apartments and self-storage. It will not own or operate the businesses located in the ground floor commercial space. This 21,000 square feet of commercial space is expected to generate additional jobs and activity within the riverfront redevelopment area and, along with our residents, spur additional commercial activity and jobs in the area. The exact uses will determine the number of jobs created and their salaries. Potential employees on the ground floor could be 90 if it is an office user, or 50 employees for retail tenants, or up to 150 employees if it is all restaurant space. Or it could be a combination of these with a mix of retail, restaurant and office space.

We are also requesting a modification from the standard phase in schedule for property taxes to assist our catalyst project in the riverfront redevelopment area to get off the ground. We are requesting a 100% abatement for 10 years which will assist with the high rehabilitation costs



www.RealAmericaLLC.com

necessary to properly rehabilitate these old buildings and allow us to better attract commercial businesses for the ground floor that might be hesitant to locate in this unproven redevelopment area.

The abatement will also allow us the ability to donate the 1-story building at 124 West Superior Street to the City or other group of their choosing so it can be repurposed for a higher and better use than parking. We will donate it once replacement parking is located within close proximity to Superior Lofts. This donation will assist the City in continuing the redevelopment of the riverfront.

Please let me know if you have any questions regarding our tax abatement application.

Sincerely,



Jeffrey A. Ryan
Development Associate

Real Property Abatements

Tax Abatement Review System

Points Possible	Points Awarded
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INVESTMENT (30 points possible)

Total new investment in real property (new structures and/or rehabilitation)

Over \$1,000,000	10	10
\$500,000 to \$999,999	8	
\$100,000 to \$499,999	6	
Under \$100,000	4	

Investment per employee (both jobs created and retained)

\$35,000 or more	10	10
\$18,500 to \$34,999	8	
\$6,250 to \$18,499	6	
\$1,250 to \$6,249	4	
less than \$1,250	2	

Estimated local income taxes generated from jobs retained

\$80,000 or more	5	
\$30,000 to \$79,999	4	
\$10,000 to \$29,999	3	
\$5,000 to \$9,999	2	
less than \$5,000	1	

Estimated local income taxes generated from jobs created

(Double points for start-up)		
\$30,000 or more	5	
\$10,000 to \$29,999	4	
\$5,000 to \$9,999	3	
\$3,000 to \$4,999	2	
less than \$3,000	1	2

ECONOMIC BASE (20 points possible)

**Location Quotient in designated Occupation Code
(use majority Occupation Code of all created and retained jobs)**

Greater than 1.0	5	5
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Estimated Percent of Business done outside

Allen County		
Greater than 75%	15	
50% to 74%	10	
25% to 49%	5	

JOBS (20 points possible)

Total number of permanent jobs retained

Over 250	10	
100 to 249	8	
50 to 99	6	
25 to 49	4	
10 to 24	2	
1 to 9	1	

Total number of permanent jobs created (Double for start-up)

Over 100	10	
50-99	8	
25-49	6	
10-24	4	
1 to 9	2	4

WAGES (20 points possible)

Median salary of the jobs created and/or retained

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 57

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
10 year	10 Year
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%	
7 year	7 Year
Year 1: 100%	Year 1: 100%
Year 2: 85%	Year 2: 100%
Year 3: 71%	Year 3: 100%
Year 4: 57%	Year 4: 100%
Year 5: 43%	Year 5: 100%
Year 6: 29%	Year 6: 71%
Year 7: 14%	Year 7: 43%
Year 8: 0%	
5 year	
Year 1: 100%	
Year 2: 80%	
Year 3: 60%	
Year 4: 40%	
Year 5: 20%	
Year 6: 0%	
3 year	
Year 1: 100%	
Year 2: 66%	
Year 3: 33%	
Year 4: 0%	

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

REAL PROPERTY TAX ABATEMENT - 10 yr Schedule

Year	Cash Value	True Tax Value	Assessed Value	Tax Abatement %	Tax Paid %	Deduction	Taxable AV	Tax Rate	Tax Paid	Tax Saved	
1	\$9,789,000	\$9,789,000	\$9,789,000	100%	0%	\$9,789,000	\$0	0.033065	\$0	\$323,673	
2	\$9,789,000	\$9,789,000	\$9,789,000	95%	5%	\$9,299,550	\$489,450	0.033065	\$16,184	\$307,490	
3	\$9,789,000	\$9,789,000	\$9,789,000	80%	20%	\$7,831,200	\$1,957,800	0.033065	\$64,735	\$258,939	
4	\$9,789,000	\$9,789,000	\$9,789,000	65%	35%	\$6,362,850	\$3,426,150	0.033065	\$113,286	\$210,388	
5	\$9,789,000	\$9,789,000	\$9,789,000	50%	50%	\$4,894,500	\$4,894,500	0.033065	\$161,837	\$161,837	
6	\$9,789,000	\$9,789,000	\$9,789,000	40%	60%	\$3,915,600	\$5,873,400	0.033065	\$194,204	\$129,469	
7	\$9,789,000	\$9,789,000	\$9,789,000	30%	70%	\$2,936,700	\$6,852,300	0.033065	\$226,571	\$97,102	
8	\$9,789,000	\$9,789,000	\$9,789,000	20%	80%	\$1,957,800	\$7,831,200	0.033065	\$258,939	\$64,735	
9	\$9,789,000	\$9,789,000	\$9,789,000	10%	90%	\$978,900	\$8,810,100	0.033065	\$291,306	\$32,367	
10	\$9,789,000	\$9,789,000	\$9,789,000	5%	95%	\$489,450	\$9,299,550	0.033065	\$307,490	\$16,184	
11	\$9,789,000	\$9,789,000	\$9,789,000	0%	100%	\$0	\$9,789,000	0.033065	\$323,673	\$0	
									(10 yrs on 10 yr deduction)	\$1,602,183	
									(10 yrs on 10 yr deduction)	\$1,634,550	
								TOTAL TAX SAVED REAL PROPERTY			
								TOTAL TAX PAID REAL PROPERTY			

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

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

VACANT BUILDING DEDUCTION - 2 yr Schedule

Year	Cash Value	True Tax Value	Assessed Value	Tax Abatement %	Tax Paid %	Deduction	Taxable AV	Tax Rate	Tax Paid	Tax Saved
1	\$137,300	\$137,300	\$137,300	100%	0%	\$137,300	\$0	0.033065	\$0	\$4,540
2	\$137,300	\$137,300	\$137,300	100%	0%	\$137,300	\$0	0.033065	\$0	\$4,540
3	\$137,300	\$137,300	\$137,300	0%	100%	\$0	\$137,300	0.033065	\$4,540	\$0
4	\$137,300	\$137,300	\$137,300	0%	100%	\$0	\$137,300	0.033065	\$4,540	\$0
5	\$137,300	\$137,300	\$137,300	0%	100%	\$0	\$137,300	0.033065	\$4,540	\$0
6	\$137,300	\$137,300	\$137,300	0%	100%	\$0	\$137,300	0.033065	\$4,540	\$0
7	\$137,300	\$137,300	\$137,300	0%	100%	\$0	\$137,300	0.033065	\$4,540	\$0
8	\$137,300	\$137,300	\$137,300	0%	100%	\$0	\$137,300	0.033065	\$4,540	\$0
9	\$137,300	\$137,300	\$137,300	0%	100%	\$0	\$137,300	0.033065	\$4,540	\$0
10	\$137,300	\$137,300	\$137,300	0%	100%	\$0	\$137,300	0.033065	\$4,540	\$0
11	\$137,300	\$137,300	\$137,300	0%	100%	\$0	\$137,300	0.033065	\$4,540	\$0

TOTAL TAX SAVED REAL PROPERTY **\$9,080**
 (2 yrs on 10 yr deduction)

TOTAL TAX PAID REAL PROPERTY **\$36,319**
 (2 yrs on 10 yr deduction)

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

Public Hearing Date, if applicable _____

Read the first time in full and on motion by Councilman Thomas Didier

Read the second time by title and referred to the Finance Committee

Committee. Read the third time in full and on motion by Councilman

Thomas Didier, 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: 1-13-15 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-3-15 on the 13th day of
January, 2015

ATTEST:
Sandra E. Kennedy
SANDRA E. KENNEDY, CITY CLERK
John N. Crawford
PRESIDING OFFICER

Presented by me to the Mayor of the City of Fort Wayne, Indiana, on the 14th day
of January, 2015, at the hour of 3:00 O'clock P.M. E.S.T.

Sandra E. Kennedy
SANDRA E. KENNEDY, CITY CLERK

Approved and signed by me this 15th day of JANUARY
2015, at the hour of 9:30 O'clock AM E.S.T.

Thomas C. Henry
THOMAS C. HENRY, MAYOR

