

A CONFIRMING RESOLUTION designating an "Economic Revitalization Area" under I.C. 6-1.1-12.1 for property commonly known as 3946 Ice Way, Fort Wayne, Indiana 46805 (Side Out Development, LLC)

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

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

WHEREAS, said project will create five full-time permanent jobs for a total new, annual payroll of \$296,000, with the average salary being \$59,200, and will create six part-time jobs with a total payroll of \$140,000 with the average earing being \$23,333, and retain two full-time permanent jobs with a total current payroll of \$88,000 and an average salary of \$44,000, and 19 part-time jobs for a total current annual payroll of \$213,000, with the average current earning being \$6,578; and

WHEREAS, the total estimated project cost is \$3,100,000; and

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

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

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

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

SECTION 2. That, the hereinabove described property is hereby declared an "Economic Revitalization Area" pursuant to I.C. 6-1.1-12.1, said designation to begin on the effective date 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 3. That, said designation of the hereinabove described property as an "Economic Revitalization Area" shall apply to a deduction of the assessed value of real estate and personal property for new manufacturing, logistical distribution, and information technology equipment.

SECTION 4. That, the estimate of the number of individuals that will be employed or whose employment will be retained and the estimate of the annual salaries of those individuals and the estimate of redevelopment or rehabilitation and estimate of the value of the purchased real estate and proposed personal property for new manufacturing, logistical distribution, and information technology equipment, all contained in Petitioner's Statement of Benefits are reasonable and are benefits that can be reasonably

1 expected to result from the proposed real estate improvements and personal property improvements for
2 new information technology equipment.

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

- 4 (a) If the proposed development does not occur, the approximate current year tax rates for this
5 site would be \$3.3722/\$100.
- 6 (b) If the proposed development does occur and no deduction is granted, the approximate
7 current year tax rate for the site would be \$3.3722/\$100 (the change would be negligible).
- 8 (c) If the proposed development occurs, and a deduction percentage of fifty percent (50%) is
9 assumed, the approximate current year tax rate for the site would be \$3.3722/\$100 (the
10 change would be negligible).
- 11 (d) If the real estate and personal property for new information technology equipment is not
12 installed, the approximate current year tax rates for this site would be \$3.3722/\$100.
- 13 (e) If the real estate and proposed personal property for new information technology equipment is
14 installed and no deduction is granted, the approximate current year tax rate for the site would
15 be \$3.3722/\$100 (the change would be negligible).
- 16 (f) If the real estate and proposed personal property for information technology equipment is
17 installed and a deduction percentage of eighty percent (80%) is assumed, the approximate
18 current year tax rate for the site would be \$3.3722/\$100 (the change would be negligible).

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

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

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

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Year of Deduction	Percentage
1	100%
2	80%
3	60%
4	40%
5	20%
6	0%

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27 **SECTION 9.** The deduction schedule from the assessed value of new manufacturing
28 equipment 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	66%
3	33%
4	0%

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

SECTION 12. For real property, a deduction application must contain a performance report showing the extent to which there has been compliance with the Statement of Benefits form approved by the Fort Wayne Common Council at the time of filing. This report must be submitted to the Allen County Auditor's Office and the City of Fort Wayne's Community Development Division and must be included in the deduction application. For ten subsequent years, the performance report must be updated each year in which the deduction is applicable at the same time the property owner is required to file a personal property tax return in the taxing district in which the property for which the deduction was granted is located. If the taxpayer does not file a personal property tax return in the taxing district in which the property is located, the information must be provided by May 15.

SECTION 13. The performance report must contain the following information:

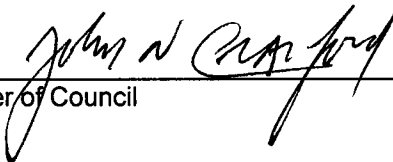
- A. The cost and description of real property improvements and/or purchase of real estate and new personal property for new manufacturing, logistical distribution, and information technology equipment .
- B. The number of employees hired through the end of the preceding calendar year as a result of the deduction.
- C. The total salaries of the employees hired through the end of the preceding calendar year as a result of the deduction.
- D. The total number of employees employed at the facility receiving the deduction.
- E. The total assessed value of the real and/or personal property deductions.
- F. The tax savings resulting from the real and/or personal property being abated.

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SECTION 14. That, the taxpayer is non-delinquent on any and all property tax due to jurisdictions within Allen County, Indiana.

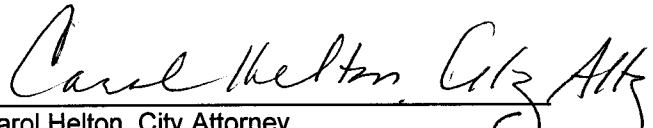
SECTION 15. That, pursuant to I.C. 6-1.1-12.1-12 et al, any property owner that has received a deduction under section 3 or 4.5 of this chapter may be required to repay the deduction amount as determined by the county auditor in accordance with section 10 of said chapter if the property owner ceases 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 16. That, this Resolution shall be in full force and effect from and after its passage and any and all necessary approval by the Mayor.




Member of Council

APPROVED AS TO FORM A LEGALITY



Carol Helton, City Attorney



DIGEST SHEET

TITLE OF ORDINANCE: **Confirming Resolution**

DEPARTMENT REQUESTING ORDINANCE: **Community Development Division**

SYNOPSIS OF ORDINANCE: **This is to confirm the designation of an Economic Revitalization Area for Side Out Development, LLC for real and personal property improvements in the amount of \$3,100,000. Side Out Development, LLC will expand its current facility and purchase and install new information technology equipment.**

EFFECT OF PASSAGE: **Investment of \$3,100,000 and five new full-time jobs and six new part-time jobs.**

EFFECT OF NON-PASSAGE: **Potential loss of investment and five new full-time jobs and six new part-time jobs.**

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

ASSIGNED TO COMMITTEE (CO-CHAIRS): **Glynn Hines and John Crawford**

Miller Land Surveying, Inc.

Corporate Office: 221 Tower Drive, P.O. Box 34, Monroe, IN 46772, Phone: 260-692-6166, Fax: 260-692-6242
Fort Wayne Office: 231 Airport North Office Park, Fort Wayne, IN 46825, Phone: 260-489-8571, Fax: 260-489-8570

Part of the Northwest Quarter of Section 26, Township 31 North, Range 12 East, Allen County, Indiana, more particularly described as follows:

Commencing at 5/8" steel rebar at the intersection of the West right-of-way line of the Penn Central Railroad and the North right-of-way line of Fernhill Avenue, said point being 325.2 feet North of the South line of the Northwest Quarter of Section 26, Township 31 North, Range 12 East, Allen County, Indiana; thence South 78 degrees 30 minutes 58 seconds West, a distance of 191.05 feet along said North right-of-way line of Fernhill Avenue to a 5/8" steel rebar with a "Miller Firm #0095" identification cap set on the East right-of-way line of Ice Way; thence thence North 55 degrees 29 minutes 02 seconds West, a distance of 41.68 feet along said right-of-way line to a 5/8" steel rebar with a "Miller Firm #0095" identification cap set; thence North 09 degrees 29 minutes 02 seconds West, a distance of 282.17 feet along said right-of-way line to a 5/8" steel rebar with a "Miller Firm #0095" identification cap set, said point being the POINT OF BEGINNING of the herein described tract; thence continuing North 09 degrees 29 minutes 02 seconds West, a distance of 41.86 feet along said right-of-way line to a 5/8" steel rebar with a "Miller Firm #0095" identification cap set on a tangent curve, concave to the West, having a radius of 200.00 feet; thence Northwesterly along said curve a distance of 93.72 feet, having a central angle of 26 degrees 51 minutes 00 seconds, and a chord of 92.87 feet bearing North 22 degrees 54 minutes 32 seconds West to a 5/8" steel rebar with a "Miller Firm #0095" identification cap set at the point of tangency; thence North 36 degrees 20 minutes 02 seconds West, a distance of 637.46 feet along said right-of-way line to a 5/8" steel rebar with a "Miller Firm #0095" identification cap set on a tangent curve, concave to the East, having a radius of 134.50 feet; thence Northwesterly along said curve and said right-of-way line a distance of 5.13 feet, having a central angle of 02 degrees 11 minutes 14 seconds, and a chord of 5.13 feet bearing North 35 degrees 14 minutes 25 seconds West to a 5/8" steel rebar with a "Miller Firm #0095" identification cap on the Southeasterly line of a 0.712 acre tract; thence North 56 degrees 54 minutes 53 seconds East, a distance of 257.87 feet along said Southeasterly line to a 5/8" steel rebar with a "Miller Firm #0095" identification cap on the new Lima Road right-of-way as described in Document Number 2010013930 in the Office of the Recorder of Allen County, Indiana; thence South 33 degrees 20 minutes 00 seconds East, a distance of 522.34 feet along said right-of-way line to a 5/8" steel rebar with a "Miller Firm #0095" identification cap set on a tangent curve, concave to the Southwest, having a radius of 8544.37 feet; thence Southeasterly along said curve and said right-of-way line a distance of 334.35 feet, having a central angle of 02 degrees 14 minutes 31 seconds, and a chord of 334.33 feet bearing South 32 degrees 12 minutes 44 seconds East to a 5/8" steel rebar with a "Miller Firm #0095" identification cap set on the West right-of-way line of the Penn Central Railroad; thence South 01 degrees 48 minutes 54 seconds East, a distance of 27.27 feet along said right-of-way line to a 5/8" steel rebar with a "Miller Firm #0095" identification cap set; thence South 87 degrees 26 minutes 37 seconds West, a distance of 35.96 feet to a 5/8" steel rebar with a "Miller Firm #0095" identification cap set; thence South 80 degrees 30 minutes 55 seconds West, a distance of 225.63 feet to the POINT OF BEGINNING. Containing 4.564 Acres, more or less. Subject to easements of record.

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

*New tax abatement percentages have been changed to reflect change in state law Side Out Development, LLC

Year	PERSONAL PROPERTY TAX ABATEMENT - 3 yr Schedule				Deduction	Taxable A V	Tax Rate	Tax Paid	Tax Saved
	True Cash Value	"Pool 2" Value	True Tax Assessed Value	Tax Abate %					
1	\$100,000	40%	\$40,000	100%	\$40,000	\$0	0.033722	\$0	\$1,349
2	\$100,000	56%	\$56,000	66%	\$36,960	\$18,480	0.033722	\$623	\$1,246
3	\$100,000	42%	\$42,000	33%	\$13,860	\$27,720	0.033722	\$935	\$467
4	\$100,000	32%	\$32,000	0%	\$0	\$32,000	0.033722	\$1,079	\$0

TOTAL TAX SAVED (3 yrs on 3 yr deduction) **\$3,063**
 TOTAL TAX PAID (3 yrs on 3 yr deduction) **\$2,637**

Year	REAL PROPERTY TAX ABATEMENT - 5 yr Schedule				Deduction	Taxable AV	Tax Rate	Tax Paid	Tax Saved
	Cash Value	Value	Value Assessed	Tax Abate %					
1	\$3,000,000	\$3,000,000	\$3,000,000	100%	\$3,000,000	\$0	0.033722	\$0	\$101,166
2	\$3,000,000	\$3,000,000	\$3,000,000	80%	\$2,400,000	\$600,000	0.033722	\$20,233	\$80,933
3	\$3,000,000	\$3,000,000	\$3,000,000	60%	\$1,800,000	\$1,200,000	0.033722	\$40,466	\$60,700
4	\$3,000,000	\$3,000,000	\$3,000,000	40%	\$1,200,000	\$1,800,000	0.033722	\$60,700	\$40,466
5	\$3,000,000	\$3,000,000	\$3,000,000	20%	\$600,000	\$2,400,000	0.033722	\$80,933	\$20,233
6	\$3,000,000	\$3,000,000	\$3,000,000	0%	\$0	\$3,000,000	0.033722	\$101,166	\$0

TOTAL TAX SAVED REAL PROPERTY (5 yrs on 5 yr deduction) **\$303,498**
 TOTAL TAX PAID REAL PROPERTY (10 yrs) (5 yrs on 5 yr deduction) **\$303,498**

TOTAL TAX SAVED MACHINERY & BUILDING **\$306,561**
 TOTAL TAX PAID MACHINERY & BUILDING **\$306,135**

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

10/25/16

**NOTICE OF PUBLIC HEARING
FORT WAYNE COMMON COUNCIL**

CONFIRMING RESOLUTION NO. R-16-09-36

NOTICE IS HEREBY GIVEN THAT THE FORT WAYNE COMMON COUNCIL OF THE CITY OF FORT WAYNE, INDIANA, WILL CONDUCT A PUBLIC HEARING ON OCTOBER 11, 2016, AT 5:30 P.M., IN ROOM 030 – COUNCIL DISCUSSION ROOM – GARDEN LEVEL CITIZENS SQUARE, 200 E. BERRY, FORT WAYNE, INDIANA 46802; DESIGNATING AN ECONOMIC REVITALIZATION AREA UNDER SECTION I.C. 6-1.1-12.1 FOR PROPERTIES COMMONLY KNOWN AS:

**3946 Ice Way, Fort Wayne, Indiana 46805
Side Out Development. LLC**

COMMON COUNCIL WILL CONDUCT A PUBLIC HEARING ON WHETHER THE ABOVE DESCRIBED RESOLUTION SHOULD BE CONFIRMED, MODIFIED AND CONFIRMED, OR RESCINDED ON TUESDAY, OCTOBER 11, 2016.

IF CONFIRMED, SAID DESIGNATION SHALL EXPIRE DECEMBER 31, 2016.

ALL INTERESTED PERSONS ARE INVITED TO ATTEND AND BE HEARD AT THE PUBLIC HEARING.

"REASONABLE ACCOMMODATIONS" FOR PERSONS WITH A KNOWN DISABLING CONDITION WILL BE CONSIDERED IN ACCORDANCE WITH STATE AND FEDERAL LAW. ANY PERSON NEEDING A "REASONABLE ACCOMMODATION" SHOULD NOTIFY PUBLIC INFORMATION OFFICE (260) 427-1120, TTY (260) 427-1200, AT LEAST SEVENTY-TWO HOURS PRIOR TO THE MEETING.

*LANA R. KEESLING
CITY CLERK*

The Journal Gazette

Account # 1060008 - 1259580

Allen County, Indiana

FW Common Council

PUBLISHER'S CLAIM

LINE COUNT

Display Master (Must not exceed two actual lines, neither of which shall total more than four solid lines of the type in which the body of the advertisement is set) -- number of equivalent lines _____

Head -- number of lines _____

Body -- number of lines _____

Tail -- number of lines _____

Total number of lines in notice **55**

COMPUTATION OF CHARGES

55 lines, 1 column(s) wide equals _____

55 equivalent lines at \$ 0.436 cents per line \$ **23.98**

Additional charges for notices containing rule or tabular work (50 per cent of above amount) -

Charge for extra proofs of publication (\$2.00 for each proof in excess of two) -

TOTAL AMOUNT OF CLAIM \$ 23.98

DATA FOR COMPUTING COST

Width of single column in picas 9.8 Size of type 7point.
Number of Insertions 1

Pursuant to the provisions and penalties of IC 5-11-10-1, I hereby certify that the foregoing account is just and correct, that the amount claimed is legally due, after allowing all just credits, and that no part of the same has been paid.

I also certify that the printed matter attached hereto is a true copy, of the same column width and type size, which was duly published in said paper 1 times.

The dates of publication being as follows:

9/30/2016

Additionally, Newspaper has a Web site and this public notice was posted on the same day as it was published in The Journal Gazette.

Donna M. Brotherton

Donna M. Brotherton
Legal Clerk

Date: September 30, 2016

ATTACH COPY OF ADVERTISEMENT HERE

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LANA R. KEESLING
CITY CLERK

9-30 1259580 hspaxlp

The News-Sentinel

Allen County, Indiana

Account # 1060008 - 1259580
FW Common Council

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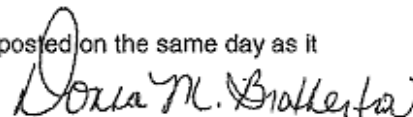
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9/30/2016

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Donna M. Brotherton
Legal Clerk

Date: September 30, 2016

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LANA R. KEESLING
CITY CLERK

9-30 1259580 hspaxlp

REPORT OF COMMITTEE ON FINANCE

October 25, 2016

John Crawford Chair

Glynn Hines Co-Chair

All Council Members

A CONFIRMING RESOLUTION designating an "Economic Revitalization Area" under I.C. 6-1.1-12.1 for property commonly known as 3946 Ice Way, Fort Wayne, Indiana 46805 (Side Out Development, LLC)

COMMITTEE ON FINANCE HAVE HAD SAID Ordinance under consideration and beg leave to report back to the Common Council that said Ordinance

DO PASS

DO NOT PASS

ABSTAIN

NO REC

John Crawford

J. G.

Glynn Hines

Paul G.

Keith Butler

Thomas Alder

R. A.

**LANA R. KEESLING
CITY CLERK**

Lana R. Keesling

Public Hearing Date, if applicable 10/11/16

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>5</u>	<u>4</u>	_____	_____
ARP	_____	<u>✓</u>	_____	_____
BARRANDA	_____	<u>✓</u>	_____	_____
CRAWFORD	_____	<u>✓</u>	_____	_____
DIDIER	<u>✓</u>	_____	_____	_____
ENSLEY	_____	<u>✓</u>	_____	_____
FREISTOFFER	<u>✓</u>	_____	_____	_____
HINES	<u>✓</u>	_____	_____	_____
JEHL	<u>✓</u>	_____	_____	_____
PADDOCK	<u>✓</u>	_____	_____	_____

DATED: 10/25/16 Lana R. Keesling
LANA R. KEESLING, 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-16-09-36 on the 25TH day of
OCTOBER, 2016

ATTEST: Lana R. Keesling
LANA R. KEESLING, CITY CLERK
[Signature]
PRESIDING OFFICER

Presented by me to the Mayor of the City of Fort Wayne, Indiana, on the 26TH day
of OCTOBER, 2016, at the hour of 10:15 O'clock AM . E.S.T.

Lana R. Keesling
LANA R. KEESLING, CITY CLERK

Approved and signed by me this 27TH day of OCTOBER
2016, at the hour of 9:00 O'clock AM . E.S.T.

Thomas C. Henry
THOMAS C. HENRY, MAYOR