

A RESOLUTION approving a Waiver of Noncompliance for a Late-Filed Deduction Application for the Economic Revitalization Area Deduction on Real Property Improvements (Form CF-1/Real Property) for 642 Growth Avenue (Ward Corporation) under Confirming Resolution R-25-15.

WHEREAS, Common Council has previously designated and declared by Declaratory Resolution and Confirming Resolution property at 642 Growth Avenue for Ward Corporation Confirming Resolution R-25-15 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; and

WHEREAS, the original Statement of Benefits and economic revitalization area designation application submitted by Ward Corporation and approved under Confirming Resolution R-25-15 was for \$400,000 in real property improvements and \$1,0100,000 in personal property manufacturing and information technology equipment improvements; and

WHEREAS, under Indiana law, for an owner to receive a deduction on real property improvements, the owner is required to submit a deduction application with the County Auditor within thirty (30) days after receipt of the increased tax assessment even though the owner may not yet be required to submit its Compliance with Statement of Benefits CF-1/Real Property form;

WHEREAS, representatives of Ward Corporation have informed the City of Fort Wayne that their application for deduction from assessed valuation of structures in economic revitalization areas (Form 322/RE) was not filed in a timely manner; and

WHEREAS, this oversight was an unusual occurrence for Ward Corporation which has made diligent efforts in good faith to make all required Indiana tax abatement filings on a timely basis; and

WHEREAS, the Common Council finds that Ward Corporation has fulfilled its pledge to invest funds in improvements to property located in an economic revitalization area; and

WHEREAS, the Common Council acknowledges that Ward Corporation has requested a waiver of non compliance which the Common Council has the power and authority to approve, under I.C. 6-1.1-12.1-9.5 and I.C. 6-1.1-12.1-11.3; and

WHEREAS, the Common Council intends that Ward Corporation receive the tax abatement benefits to which they would have been entitled had no non-compliance event occurred, so long as the waiver of non compliance and the granting of those benefits does not prejudice the City of Fort Wayne; and

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WHEREAS, the Common Council has concluded that granting of the ERA deduction for 2016 payable 2017 tax year would not create a strain on the City of Fort Wayne's fiscal budget; and

WHEREAS, I.C. 6-1.1-12.1-9.5 and I.C. 6-1.1-12.1-11.3 permit tax abatement non compliance events such as the untimely filing of deduction application paperwork to be waived; and

WHEREAS, the noncompliance event has been corrected and a public hearing of the Common Council has been held on the waiver.

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

SECTION 1. That, Common Council hereby waives all clerical and technical errors and nonconformities that are waivable under State and local law, including without limitation those errors and nonconformities described in I.C. 6-1.1-12.1-9.5 and I.C. 6-1.1-12.1-11.3.

SECTION 2. That, as authorized by I.C. 6-1.1-12.1-9.5(d), the Common Council will permit Ward Corporation to receive their real property economic revitalization area deductions for 2016 payable 2017 under Confirming Resolution R-25-15 and in accordance to the following schedule

Tax Year	Real Property Tax Deduction Amount
2016 pay 2017	\$451,000
TOTAL	\$451,000

The foregoing numbers represent deductions from assessed valuation from real property, not tax liability. The total deduction amounts set forth in the preceding table represent deductions Ward Corporation will lose in 2016 payable 2017. The Allen County Auditor shall be supplied with a copy of this Resolution, upon passage, and instructed to apply the deduction amounts.

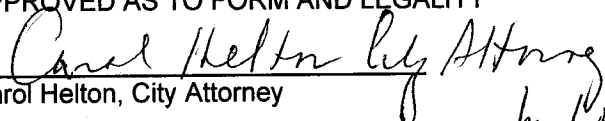
SECTION 3. That, nothing herein shall relieve Ward Corporation from having to timely file any and all future documents required under Indiana law for the owner to continue to receive a property tax deduction, including, but not limited to, a Compliance with Statement of Benefits CF-1/Real Property form.

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SECTION 3. 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
by CES

DIGEST SHEET

TITLE OF RESOLUTION: Resolution Approving a Waiver of Noncompliance for a Late-Filed Application for the Deduction from Assessed Valuation of Structures in Economic Revitalization Areas (Form 322/RE) for Ward Corporation.

DEPARTMENT REQUESTING RESOLUTION: Community Development Division

SYNOPSIS OF RESOLUTION: This is to approve a waiver of noncompliance for late-filed real property deduction forms for Ward Corporation.

EFFECT OF PASSAGE: Approval of this resolution and granting of a waiver of noncompliance will allow Ward Corporation to recoup their real property deduction due to late filed deduction forms.

EFFECT OF NON-PASSAGE: Potential loss of future development by Ward Corporation.

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

ASSIGNED TO COMMITTEE (CO-CHAIRS): Geoff Paddock and Jason Arp

WARD CORPORATION

November 7, 2016

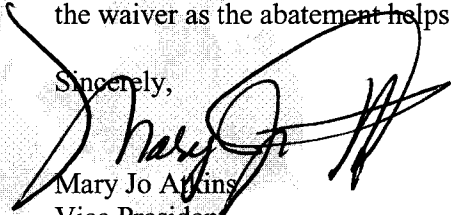
Fort Wayne Common Council
Citizens Square 200 E. Berry St., Ste. 120
Fort Wayne, Indiana 46802

Members of the City Council:

I am writing to ask you to grant Ward Corporation a waiver of non-compliance for a 2016 real property tax abatement on Resolution R-25-15.

We filed an Economic Revitalization Area Application for a building expansion, and it was approved by Resolution R-25-15. The expansion was finished by the end of 2015, but we inadvertently failed to file the CF-1 and 322RE after receiving Form 11 from the Wayne Township Assessor. We would appreciate the waiver as the abatement helps to offset the large costs associated with expansion and growth.

Sincerely,


Mary Jo Atkins
Vice President

CITY OF FT WAYNE
NOV 14 2016
11/14/16
COMMUNITY DEVL.

*From blueprint to finished product,
WARD CORPORATION can furnish
A complete range of services to all customers!*

Revised 10/9/14



**COMPLIANCE WITH STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS**

State Form 51766 (R3 / 2-13)
Prescribed by the Department of Local Government Finance

20 16 PAY 20 17
FORM CF-1 / Real Property

PRIVACY NOTICE
The cost and any specific individual's salary information is confidential; the balance of the filing is public record under IC 2.1-5.1 (c) and (d).

INSTRUCTIONS:

1. This form does not apply to property located in a residentially distressed area or any deduction for which the Statement of Benefits was approved before July 1, 1991.
2. Property owners must file this form with the county auditor and the designating body for their review regarding the compliance of the project with the Statement of Benefits (Form SB-1/Real Property).
3. This form must accompany the initial deduction application (Form 322/RE) that is filed with the county auditor.
4. This form must also be updated each year in which the deduction is applicable. It is filed with the county auditor and the designating body before May 15, or by the due date of the real property owner's personal property return that is filed in the township where the property is located. (IC 6-1.1-12.1-5.1(b))
5. With the approval of the designating body, compliance information for multiple projects may be consolidated on one (1) compliance form (Form CF-1/Real Property).

AUDITOR'S OFFICE
F E D
NOV 14 2016
Jera K. Klutz
AUDITOR OF ALLEN COUNTY

SECTION 1 TAXPAYER INFORMATION

Name of taxpayer Ward Corporation	County Allen
Address of taxpayer (number and street, city, state, and ZIP code) 642 Growth Avenue, Fort Wayne, IN 46808	DLGF taxing district number 074
Name of contact person Betty Click bettyc@wardcorp.com	Telephone number (260) 426-8700

SECTION 2 LOCATION AND DESCRIPTION OF PROPERTY

Name of designating body Common Council of the City of Fort Wayne	Resolution number R-25-15	Estimated start date (month, day, year) 02/01/2015
Location of property 642 Growth Avenue, Fort Wayne, IN 46808		Actual start date (month, day, year) 02/01/2015
Description of real property improvements 15,000 sq. ft. addition to building		Estimated completion date (month, day, year) 12/31/2016
		Actual completion date (month, day, year) 10/31/2015

SECTION 3 EMPLOYEES AND SALARIES

EMPLOYEES AND SALARIES	AS ESTIMATED ON SB-1	ACTUAL
Current number of employees	186	183
Salaries	6684454	7379686
Number of employees retained	186	173
Salaries	6684454	6976424
Number of additional employees	10	10
Salaries	300000	403262

SECTION 4 COST AND VALUES

COST AND VALUES	REAL ESTATE IMPROVEMENTS	
AS ESTIMATED ON SB-1	COST	ASSESSED VALUE
Values before project		
Plus: Values of proposed project	400000	
Less: Values of any property being replaced		
Net values upon completion of project		
ACTUAL	COST	ASSESSED VALUE
Values before project		405800
Plus: Values of proposed project	684200	451100
Less: Values of any property being replaced		
Net values upon completion of project		714900

SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER

WASTE CONVERTED AND OTHER BENEFITS	AS ESTIMATED ON SB-1	ACTUAL
Amount of solid waste converted		
Amount of hazardous waste converted		
Other benefits:		

SECTION 6 TAXPAYER CERTIFICATION

I, Jera K. Klutz, hereby certify that the representations in this statement are true.

Signature of authorized representative	Title Vice President	Date signed (month, day, year) 11/17/16
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APPLICATION FOR DEDUCTION FROM ASSESSED VALUATION OF STRUCTURES IN ECONOMIC REVITALIZATION AREAS (ERA)

State Form 18379 (R13 / 1-16)
Prescribed by the Department of Local Government Finance

20 <u>16</u> PAY 20 <u>17</u>
FORM 322 / RE

AUDITOR'S OFFICE
FILED
MAY 14 2016
Jesse E. Smith
COUNTY AUDITOR OF FORT WAYNE

INSTRUCTIONS:

- This form is to be filed in person or by mail with the County Auditor of the county in which the property is located.
- To obtain this 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 (or new assessment) 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. If the property owner misses the May 10 deadline in the initial year of assessment, he can apply between March 1 and May 10 of a subsequent year for the remainder of the abatement term. (See also IC 6-1.1-12.1-11.3 concerning the failure to file a timely application.)
- A copy of the Form 11, the approved Form SB-1 / Real Property, the resolution adopted by the designating body, and the Form CF-1 / Real Property must be attached to this application.
- The Form CF-1 / Real Property must be updated annually and provided to the County Auditor and the designating body for each assessment year in which the deduction is applicable.
- Please see IC 6-1.1-12.1 for further instructions.
- Taxpayer completes Sections I, II and III below.
- If property located in an economic revitalization area is also located in an allocation area as defined in IC 36-7-14-39 or IC 36-7-15.1-26, an application for the property tax deduction may not be approved unless the Commission that designated the allocation area adopts a resolution approving the application (IC 6-1.1-12.1-2(k)).
- Except for deductions related to redevelopment or rehabilitation of real property in a county containing a consolidated city, a deduction for the redevelopment or rehabilitation of real property may not be approved for the following facilities (IC 6-1.1-12.1-3):
 - Private or commercial golf course
 - Country club
 - Massage parlor
 - Tennis club
 - Skating facility, including roller skating, skateboarding or ice skating
 - Racquet sport facility (including handball or racquet ball court)
 - Hot tub facility
 - Suntan facility
 - Racetrack
 - Any facility, the primary purpose of which is (a) retail food and beverage service; (b) automobile sales or service; or (c) other retail; (unless the facility is located in an economic development-target area established under IC 6-1.1-12.1-7).
 - Residential, unless the facility is a multi-family facility that contains at least 20% of the units available for use by low and moderate income individuals, or unless the facility is located in an economic development target area established under IC 6-1.1-12.1-7, or the area is designated as a residentially distressed area which is required to meet conditions as cited in IC 6-1.1-12.1-2(c)(1 & 2).
 - Package liquor store [see IC 6-1.1-12.1-3(e)(12)]

SECTION I - DESCRIPTION OF PROPERTY			
The owner hereby applies to the County Auditor for a deduction pursuant to IC 6-1.1-12.1-5 beginning with the assessment date January 1, 20 <u>16</u> .			
County Allen	Township FW Wayne	DLGF taxing district number 074	Key number 021203329003.000074
Name of owner Ward Properties No 1 LLC		Legal description from Form 11 LOTS 27 THRU 40 LUMBARD PARK ADDN & VAG ST & ALLEY & SW FRL PT PARK LOT 1 EX SE PT FOR RR	
Property address (number and street, city, state, and ZIP code) 642 GROWTH AVE, FORT WAYNE, IN 46808			Date of Form 11 (month, day, year) 5/13/2016
Type of structure Light Manufacturing & Assembly			Use of structure Manufacturing
Governing body that approved ERA designation Common Council of the City of Fort Wayne		Date ERA designation approved (month, day, year) 02/24/2015	Resolution number R-25-15
SECTION II - VERIFICATION OF OWNER OR REPRESENTATIVE			
Signature of owner or representative (I hereby certify that the representations on this application are true.) 			Date signed (month, day, year) 11/7/16
Printed name of owner or representative Mary Jo Atkins maryjoa@wardcorp.com		Address (number and street, city, state, and ZIP code) 642 Growth Avenue, Fort Wayne, IN 46808	
SECTION III - STRUCTURES			AUDITOR'S USE
A. Rehabilitation structure		1. Assessed valuation AFTER rehabilitation	\$
		2. Assessed valuation BEFORE rehabilitation	\$
		3. Difference in assessed valuation (Line 1 minus Line 2)	\$
		4. Assessed valuation eligible for deduction (for the increase in A/V from the rehabilitation, not including the increase in A/V from the reassessment of the entire structure)	\$
B. New structure		1. Assessed valuation	\$ 714,900.00
		2. Assessed valuation eligible for deduction	\$ 451,100.00
SECTION IV - VERIFICATION OF ASSESSING OFFICIAL			
I verify that the above described structure was assessed and the owner was notified on _____, with the effective date of the assessment being January 1, 20 _____, and that the assessed valuations in Section III are correct.			
Signature of assessing official		Printed name of assessing official	Date (month, day, year)

CONTINUED ON THE REVERSE SIDE

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. To fill out information on occupation and occupation code, use data available through Occupation Employment Statistics for Fort Wayne
http://www.bls.gov/ocs/current/ocs_23060.htm

Current Full-Time Employment on Approved Statement of Benefits Form/s

Occupation	Occupation Code	Number of Jobs	Total Payroll
Management	11-0000	4	\$ 374,400.00
Business and Financial	13-0000	11	\$ 481,894.40
Engineering	17-0000	5	\$ 279,780.80
Maintenance	37-0000	20	\$ 733,720.00
Office and Admin. Support	43-0000	5	\$ 176,800.00
Production	51-0000	138	\$ 4,440,508.80
Material Moving	53-0000	5	\$ 197,350.40

Current Full-Time Employment

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Production	51-0000	138	\$ 5,135,740.80
Material Moving	53-0000	5	\$ 197,350.40

The Journal Gazette

Account # 1060008 - 1285507

Allen County, Indiana

FW Common Council

ATTACH COPY OF ADVERTISEMENT HERE

PUBLISHER'S CLAIM

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Total number of lines in notice	58

COMPUTATION OF CHARGES

<u>58</u> lines, <u>1</u> column(s) wide equals	
<u>58</u> equivalent lines at <u>\$ 0.448</u> cents per line	\$ 25.98
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	<u>\$ 25.98</u>

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:

<u>4/28/2017</u>	-	-	-
-	-	-	-
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Additionally, Newspaper has a Web site and this public notice was posted on the same day as it was published in The Journal Gazette.

Date: April 28, 2017

Donna M. Brotherton
Legal Clerk

NOTICE OF PUBLIC HEARING

**FORT WAYNE COMMON COUNCIL
CONFIRMING RESOLUTION
NO. R-17-04-17**

NOTICE IS HEREBY GIVEN THAT THE FORT WAYNE COMMON COUNCIL OF THE CITY OF FORT WAYNE, INDIANA, WILL CONDUCT A PUBLIC HEARING ON MAY 9TH, 2017, AT 5:30 P.M., IN ROOM 030 - COUNCIL DISCUSSION ROOM - GARDEN LEVEL, CITIZENS SQUARE, 200 E. BERRY, FORT WAYNE, INDIANA 46802; APPROVING A WAIVER ON NONCOMPLIANCE FOR A LATE-FILED APPLICATION FOR THE ECONOMIC REVITALIZATION AREA ON REAL PROPERTY IMPROVEMENTS (FORM CF-1/REAL PROPERTY) UNDER CONFIRMING RESOLUTION R-25-15 FOR A PROPERTY COMMONLY KNOWN AS:

642 GROWTH AVENUE
FORT WAYNE, INDIANA 46808
(WARD CORPORATION)

COMMON COUNCIL WILL CONDUCT A PUBLIC HEARING ON WHETHER THE ABOVE DESCRIBED RESOLUTION SHOULD BE CONFIRMED, MODIFIED AND CONFIRMED, OR RESCINDED ON TUESDAY, MAY 9TH, 2017.

IF CONFIRMED, SAID DESIGNATION SHALL EXPIRE DECEMBER 31, 2017.

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
4--28 1285507 hspaxlp

The News-Sentinel

Allen County, Indiana

Account # 1060008 - 1285507
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-	-	-	-
-	-	-	-

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

Date: April 28, 2017

Donna M. Brotherton
Legal Clerk

NOTICE OF PUBLIC HEARING

**FORT WAYNE COMMON COUNCIL
CONFIRMING RESOLUTION
NO. R-17-04-17**

NOTICE IS HEREBY GIVEN THAT THE FORT WAYNE COMMON COUNCIL OF THE CITY OF FORT WAYNE, INDIANA, WILL CONDUCT A PUBLIC HEARING ON MAY 9TH, 2017, AT 5:30 P.M., IN ROOM 030 - COUNCIL DISCUSSION ROOM - GARDEN LEVEL CITIZENS SQUARE, 200 E. BERRY, FORT WAYNE, INDIANA 46802; APPROVING A WAIVER ON NONCOMPLIANCE FOR A LATE-FILED APPLICATION FOR THE ECONOMIC REVITALIZATION AREA ON REAL PROPERTY IMPROVEMENTS (FORM CF-1/REAL PROPERTY) UNDER CONFIRMING RESOLUTION R-25-15 FOR A PROPERTY COMMONLY KNOWN AS:

642 GROWTH AVENUE
FORT WAYNE, INDIANA 46808
(WARD CORPORATION)

COMMON COUNCIL WILL CONDUCT A PUBLIC HEARING ON WHETHER THE ABOVE DESCRIBED RESOLUTION SHOULD BE CONFIRMED, MODIFIED AND CONFIRMED, OR RESCINDED ON TUESDAY, MAY 9TH, 2017.

IF CONFIRMED, SAID DESIGNATION SHALL EXPIRE DECEMBER 31, 2017.

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
4--28 1285507 hspaxlp

REPORT OF COMMITTEE ON FINANCE

May 9, 2017

Geoff Paddock Chair

Jason Arp Co-Chair

All Council Members

A Resolution approving a Waiver of Noncompliance for a Late-Filed Deduction Application for the Economic Revitalization Area Deduction on Real Property Improvements (Form CF-1/Real Property) for 642 Growth Avenue under Confirming Resolution R-25-15

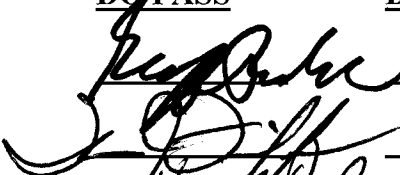





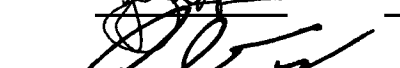


COMMITTEE ON FINANCE HAVE HAD SAID Ordinance under consideration and beg leave to report back to the Common Council that said Ordinance

DO PASS

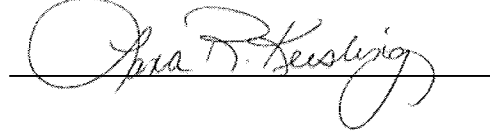
DO NOT PASS

ABSTAIN

NO REC

	_____	_____	_____
	_____	_____	_____
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**LANA R. KEESLING
CITY CLERK**



Public Hearing Date: May 9, 2017

Read the first time in full and on motion by Councilman Paddock.

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

Read the third time in full and on motion by Councilman Paddock, placed on passage by the following vote:

<u>TOTAL VOTES</u>	<u>AYES</u>	<u>NAYS</u>	<u>ABSTAINED</u>	<u>ABSENT</u>
ARP	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
BARRANDA	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CRAWFORD	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
DIDIER	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ENSLEY	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
FREISTROFFER	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
HINES	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
JEHL	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
PADDOCK	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

DATED: May 9, 2017


LANA R. KEESLING, CITY CLERK

Passed and adopted by the Common Council of the City of Fort Wayne, Indiana, as

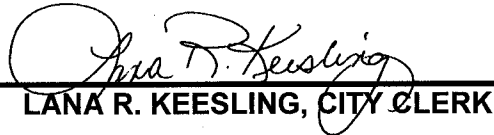
Resolution No. R-17-04-17 on the 9th day of May, 2017

ATTEST:

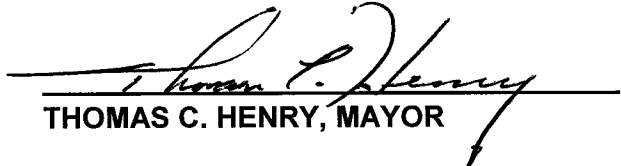

LANA R. KEESLING
CITY CLERK


PRESIDING OFFICER

Presented by me to the Mayor of the City of Fort Wayne, Indiana, on the 10th of May 2017, at the hour of 10:30 o'clock A.M. E.S.T.


LANA R. KEESLING, CITY CLERK

Approved and signed by me this 10TH day of MAY 2017, at the hour of 4:00 O'clock PM E.S.T.


THOMAS C. HENRY, MAYOR