

**A DECLARATORY RESOLUTION designating an  
"Economic Revitalization Area" under I.C. 6-1.1-12.1  
for property commonly known as 4321 Goshen Road  
Fort Wayne, IN 46818 (First Gear, Inc.)**

**WHEREAS**, Petitioner has duly filed its petition dated August 14, 2019 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**, Common Council previously confirmed an "Economic Revitalization Area" (Confirming Resolution R-25-97) for Petitioner for property commonly known as **7606 Freedom Way, Fort Wayne, Indiana 46818**; and

**WHEREAS**, at that time, Petitioner installed new manufacturing equipment at **7606 Freedom Way, Fort Wayne, Indiana 46818** for which deductions from assessed valuation have been applied and in place since the aforementioned confirmation; and

**WHEREAS**, Petitioner now requests that the new manufacturing equipment for which deductions from assessed valuation have been applied be relocated to **4321 Goshen Road** and the equipment shall be eligible for the remaining deductions from assessed valuation, under I.C. 6-1.1-12.1-4.6; and

**WHEREAS**, Council has previously approved the following resolutions, **R-24-12, R-77-16, R-47-18, and R-66-19** under which the applicant shall continue to satisfy compliance levels contained in said resolutions, specifically, job creation, job retention, and payroll requirements; and

**WHEREAS**, the total estimated cost for equipment previously approved and to be relocated is \$4,440,000; and

**WHEREAS**, all previous Declaratory and Confirming Resolutions pertaining to the relevant Economic Revitalization Area designations and deduction for equipment the applicant wishes to relocate are attached to this resolution.

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

3                   **SECTION 1.** That, subject to the requirements of Section 6, below, the property  
4 hereinabove described is hereby designated and declared an "Economic Revitalization Area"  
5 under I.C. 6-1.1-12.1. Said designation shall begin upon the effective date of the Confirming  
6 Resolution referred to in Section 6 of this Resolution and shall terminate on December 31,  
7 2021 unless otherwise automatically extended in five year increments per I.C. 6-1.1-12.1-9.

8                   **SECTION 2.** That, upon adoption of the Resolution:

- 9                   (a) Said Resolution shall be filed with the Allen County Assessor;
- 10                   (b) Said Resolution shall be referred to the Committee on Finance requesting a  
11 recommendation from said committee concerning the advisability of designating the  
12 above area an "Economic Revitalization Area";
- 13                   (c) Common Council shall publish notice in accordance with I.C. 6-1.1-12.1-2.5 and I.C.  
14 5-3-1 of the adoption and substance of this resolution and setting this designation as  
15 an "Economic Revitalization Area" for public hearing.
- 16                   (d) In accordance with I.C. 6-1.1-12.1-4.6 that Common Council shall publish notice of  
17 the adoption and substance of this resolution and set this  
18 designation as an "Economic Revitalization Area" for public hearing;
- 19                   (e) Common Council shall notify each taxing unit within the original and the  
20 new economic revitalization area in accordance with I.C. 6-1.1-12.1-4(G).

21                   **SECTION 3.** That, said designation of the hereinabove described property as an  
22 "Economic Revitalization Area" shall continue to apply to a deduction of the assessed value of  
23 personal property for manufacturing equipment to be relocated by July 31, 2020.

24                   **SECTION 4.** That, the estimate of the number of individuals that will be employed or  
25 whose employment will be retained, the estimate of the annual salaries of those individuals, and  
26 the estimate of the value of moved manufacturing equipment are reasonable and are benefits  
27 that can be reasonably expected to result from the proposed described installation of new  
28 manufacturing equipment. These estimates are consistent with Petitioner's Statement of  
29 Benefits.

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

- (a) If the proposed new manufacturing equipment is not moved and installed, the  
approximate current year tax rates for this site would be \$3.2934/\$100.

1 (b) If the proposed new manufacturing equipment is moved and installed and no  
2 deduction is granted, the approximate current year tax rate for the site would be  
3 \$3.2934/\$100 (the change would be negligible).

4 (c) If the proposed new manufacturing equipment is moved and installed and a  
5 deduction percentage of eighty percent (80%) is assumed, the approximate current  
6 year tax rate for the site would be \$3.2934/\$100 (the change would be negligible).

7 **SECTION 6.** That, this Resolution shall be subject to being confirmed, modified and  
8 confirmed, or rescinded after public hearing and receipt by Common Council of the above  
9 described recommendations and resolution, if applicable.

10 **SECTION 7.** That, pursuant to I.C. 6-1.1-12.1, it was determined that the deduction  
11 from the assessed value of the new manufacturing equipment approved under R-24-12 is for a  
12 period of ten years.

13 **SECTION 8.** The deduction schedule from the assessed value of new manufacturing  
14 equipment pursuant to I.C. 6-1.1-12.1-17 was approved under R-24-12 as follows:

Year of Deduction	Percentage
1	100%
2	90%
3	80%
4	70%
5	60%
6	50%
7	40%
8	30%
9	20%
10	10%
11	0%

15 If approved, as of the date of passage, there are two years remaining on the deduction schedule.

16 **SECTION 9.** That, pursuant to I.C. 6-1.1-12.1, it was determined that the deduction  
17 from the assessed value of the new manufacturing equipment approved under  
18 R-77-16 is for a period of five years.

1                   **SECTION 10.** The deduction schedule from the assessed value of new manufacturing  
2 equipment pursuant to I.C. 6-1.1-12.1-17 was approved under R-77-16 as follows:

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

3  
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9 If approved, as of the date of passage, there are two years remaining on the deduction schedule.

10                   **SECTION 11.** That, pursuant to I.C. 6-1.1-12.1, it was determined that the deduction  
11 from the assessed value of the new manufacturing equipment approved under  
12 R-47-18 is for a period of seven years.

13                   **SECTION 12.** The deduction schedule from the assessed value of new manufacturing  
14 equipment pursuant to I.C. 6-1.1-12.1-17 was approved under R-47-18 as follows:

Year of Deduction	Percentage
1	100%
2	85%
3	71%
4	57%
5	43%
6	29%
7	14%
8	0%

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22 If approved, as of the date of passage, there are six years remaining on the deduction schedule.

23                   **SECTION 13.** That, pursuant to I.C. 6-1.1-12.1, it was determined that the deduction  
24 from the assessed value of the new manufacturing equipment approved under  
25 R-66-19 is for a period of seven years.

26                   **SECTION 14.** The deduction schedule from the assessed value of new manufacturing  
27 equipment pursuant to I.C. 6-1.1-12.1-17 was approved under R-66-19 as follows:

Year of Deduction	Percentage
1	100%
2	85%
3	71%
4	57%
5	43%
6	29%
7	14%
8	0%

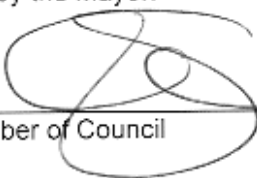
If approved, as of the date of passage, there are nine years remaining on the deduction schedule.

**SECTION 15.** 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 and relocation.

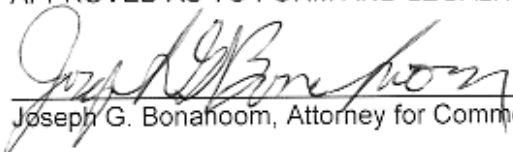
**SECTION 16.** That, the taxpayer is non-delinquent on any and all property tax due to jurisdictions within Allen County, Indiana.

**SECTION 17.** 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 said chapter may be required to repay the deduction amount as determined by the county auditor in accordance with section 12 of said chapter if the property owner ceases operations at the facility for which the deduction was granted and if the Common Council finds that the property owner obtained the deduction by intentionally providing false information concerning the property owner's plans to continue operation at the facility.

**SECTION 18.** 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

  
 \_\_\_\_\_  
 Joseph G. Bonahoom, Attorney for Common Council



CITY OF FT. WAYNE  
CRY  
MAR 05 2023

12/2019

COMMUNITY DEVELOPMENT  
**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:

Total cost of manufacturing equipment improvements:

\$4,444,000

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:**

\$4,444,000

**GENERAL INFORMATION**

Real property taxpayer's name: First Gear, Inc.

Personal property taxpayer's name: First Gear, Inc.

Telephone number: (260) 490-3238

Address listed on tax bill: 7606 Freedom Way, Fort Wayne, IN 46818

Name of company to be designated, if applicable: First Gear, Inc.

Year company was established: 1988

Address of property to be designated: 4321 Goshen Road, Fort Wayne, IN 46818

Real estate property identification number: 02-07-17-451-004.000-073

Contact person name: Rhonda Blickenstaff

Contact person telephone number: (260) 490-3238 Contact email: rblickenstaff@first-gear.com

Contact person address: 7606 Freedom Way, Fort Wayne, IN 46818

List company officer and/or principal operating personnel

NAME	TITLE	ADDRESS	PHONE NUMBER
Gregory A. Leffler	President	7606 Freedom Way, Fort Wayne, IN 46818	(260) 490-3238
Cindy Leffler	Vice-President	7606 Freedom Way, Fort Wayne, IN 46818	(260) 490-3238
Gregory A. Leffler Jr	Quality Manager	7606 Freedom Way, Fort Wayne, IN 46818	(260) 490-3238
Rhonda Blickenstaff	General Manager	7606 Freedom Way, Fort Wayne, IN 46818	(260) 490-3238

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

NAME	PERCENTAGE
Gregory A Leffler	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? 92%

What is the company's primary North American Industrial Classification Code (NAICS)? 333612

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

First Gear, Inc. processes gears for others, using several types of machines depending on the operation performed.

Dollar amount of annual sales for the last three years:

Year	Annual Sales
2016	\$2,112,702
2017	\$2,322,776
2018	\$2,930,199

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

Customer Name	City/State	Annual Gross Sales
RW Screw	Massillon, OH	\$455,332
CA Tool	Churubusco, IN	\$307,365
M.W. Bevins Company	Tulsa, OK	\$287,937

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

Supplier Name	City/State	Annual Gross Purchases
SRS Manufacturing	Clinton Township, MI	\$64,406
Memcor-Truohm	Huntington, IN	\$59,463
Earle M Jorgenson Co	Chicago, IL	\$52,060

List the company's top three competitors:

Competitor Name	City/State
Forest City Gear	Roscoe, IL
Schafer Industries	South Bend, IN
Perry Technology Corporation	New Hartford, CT

Describe the product or service to be produced or offered at the project site: \_\_\_\_\_  
 First Gear, Inc. processes gears for others, using several types of machines depending on the operation performed.

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?

Since the relocation of Panoramic Corporation a, the building located at 4321 Goshen Road, Fort Wayne, IN 46818 has been unoccupied. The current location of First Gear has become too small for current and future operations. The Goshen Road location will allow First Gear to continue to grow and expand.

### 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: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

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

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

Projected construction start (month/year): \_\_\_\_\_

Projected construction completion (month/year): \_\_\_\_\_

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.)

**This project will adhere to all applicable federal, state, and municipal statutes, regulations, ordinances and codes, including but not limited to all Indiana and Allen County Building Codes and the Allen County Zoning Ordinance.**

**Adherence to all applicable federal, state, and municipal statutes, regulations, ordinances and codes will be maintained throughout all design, permitting, contractor licensure, and construction phases of the Property owner's project. Said adherence shall be attested to on the initial tax phase-in application and each annual Compliance with Statement of Benefits Form.**

## 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)

Personal property previously approved under confirming resolutions R-24-12, R-77-16, R-47-18, and R-16-19.

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): July 2020

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

Term of Depreciation = 7 years

**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)

What year was the structure built? \_\_\_\_\_

Describe any structure(s) that is/are currently on the property: \_\_\_\_\_

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

Projected occupancy date (month/year): \_\_\_\_\_

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.

\_\_\_\_\_  
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\_\_\_\_\_

**This project will adhere to all applicable federal, state, and municipal statutes, regulations, ordinances and codes, including but not limited to all Indiana and Allen County Building Codes and the Allen County Zoning Ordinance.**

**Adherence to all applicable federal, state, and municipal statutes, regulations, ordinances and codes will be maintained throughout all design, permitting, contractor licensure, and construction phases of the Property owner's project. Said adherence shall be attested to on the initial tax phase-in application and each annual Compliance with Statement of Benefits Form.**

**PUBLIC BENEFIT INFORMATION**

**EMPLOYMENT INFORMATION FOR FACILITY TO BE DESIGNATED**

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

Please be specific on job descriptions. When listing the occupation codes, please avoid using the "Major Occupational Groupings" (i.e. 11-000, 13-000, 15-000, etc.) which are more general in nature. Instead, use specific occupation codes (i.e. 11-1021, 13-1081, 15-2041 etc) for each created and retained job. To fill out information on occupation and occupation code, use data available through Occupation Employment Statistics for Fort Wayne [http://www.bls.gov/oes/current/oes\\_23060.htm](http://www.bls.gov/oes/current/oes_23060.htm)

Any information concerning the cost of the property and specific salaries paid to individual employees is confidential per Indiana Code (I.C. 6-1.1-12.1-5.1)

**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

<b>PUBLIC BENEFIT INFORMATION</b>
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**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

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

- Pension Plan                       Major Medical Plan                       Disability Insurance  
 Tuition Reimbursement                       Life Insurance                       Dental Insurance

List any benefits not mentioned above: \_\_\_\_\_

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

## 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 \$1,000
ERA filing fee (both real and personal property improvements)	.1% of total project cost not to exceed \$1,500
ERA filing fee (vacant commercial or industrial building)	\$500
ERA filing fee in an EDTA	\$200
Amendment to extend designation period	\$300
Waiver of non-compliance with ERA filing	\$1,000 + 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 no Improvement Location Permit or Structural Permit have been filed for construction of improvements, the occupation of the vacant building has not taken place and no 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, CF-1/PP for personal property improvements, and CF-1/VBD for vacant building deduction) 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 and CF-1/VBD 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

**Gregory A. Leffler**  
 \_\_\_\_\_  
 Printed Name and Title of Applicant

3/5/2020  
 \_\_\_\_\_  
 Date

Return completed application to Community Development staff at 200 E. Berry Street Suite 320 Fort Wayne, IN 46802

EXHIBIT A

ZOHRAH K. TAZIAN, P.E. & L.S.  
 JOHN C. SAUER, L.S.  
 SAM L. FAUST, L.S.

**zktazian**  
 ASSOCIATES, INC.  
 245 WEST WAYNE STREET  
 SUITE 202  
 FORT WAYNE, INDIANA 46802  
 PHONES: 219-224-0232  
 219-224-0234 FAX

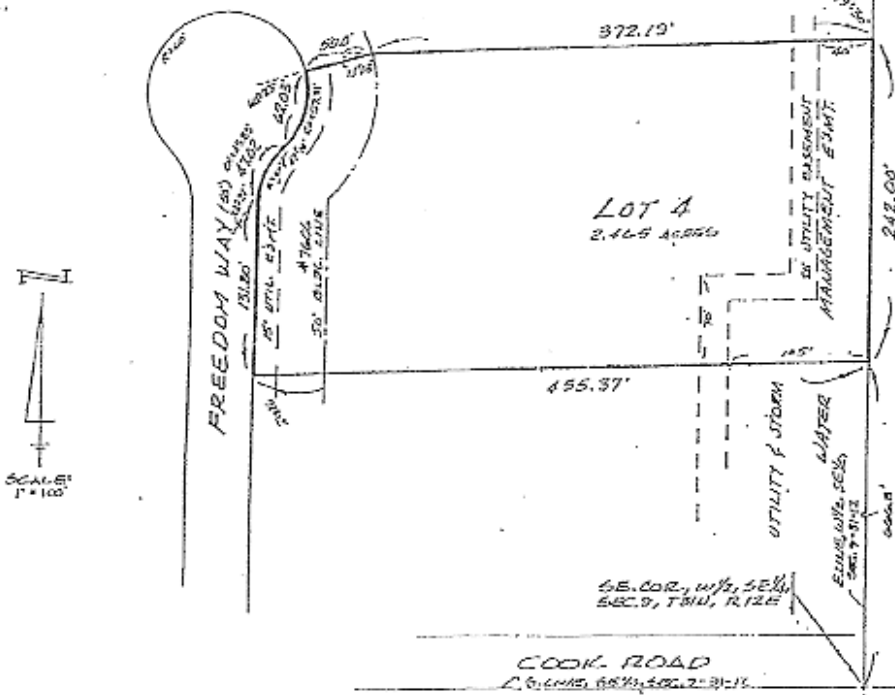
CERTIFICATE OF SURVEY

This document is a record of a survey of land and real estate prepared in conformity with established rules of surveying and made in accordance with the records or plat on file in the Recorder's office of \_\_\_\_\_ County, State of Indiana. The land described is in full dimensions as shown hereon in feet. It is free from encroachments by adjoining land owners unless specifically stated below. Corners are perpetuated as indicated.

DESCRIPTION OF REAL ESTATE

Part of the West Half of the Southeast Quarter of Section 9, Township 31 North, Range 12 East, Allen County, Indiana, more particularly described as follows, to wit:

Beginning on the East line of the West Half of the Southeast Quarter of said Section 9, at a point situated 666.6 feet North of the Southeast corner thereof; thence North, on and along said East line, a distance of 242.0 feet; thence Westerly, by a deflection angle left of 90 degrees 49 minutes 30 seconds and parallel to the South line of said Southeast Quarter, a distance of 372.19 feet; thence Southwesterly, by a deflection angle left of 13 degrees 00 minutes, a distance of 50.0 feet; thence Southwesterly, on and along the arc of a cut-de-sac curve having a radius of 60.0 feet, an arc distance of 62.03 feet, being subtended by a long chord having a length of 59.31 feet and deflecting left 60 degrees 23 minutes from the last described course, to the point of reverse curvature of a regular curve to the left having a radius of 60.0 feet; thence Southerly, on and along the arc of said curve, a distance of 47.02 feet, being subtended by a long chord having a length of 45.93 feet and deflecting right 67 degrees 10 minutes from the last described long chord; thence Southerly, and tangent to the last said curve, by a deflection angle left of 22 degrees 27 minutes from the last described long chord, a distance of 131.00 feet; thence East, by a deflection angle left of 91 degrees 12 minutes and parallel to said South line, a distance of 455.37 feet to the point of beginning, containing 2.465 acres of land, subject to all easements of record, this tract being lot 4 in the proposed plat of Liberty Industrial Park.



I hereby certify on the 29th day of June, 1990, that the above survey is correct.  
 Surveyed for:  
 Survey No.:

*[Signature]*



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

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 First Gear, Inc. for eligible personal property improvements in the amount of \$2,414,460. First Gear, Inc. will purchase and install new manufacturing equipment.**

EFFECT OF PASSAGE: **Investment of \$1,800,000 and creation of three new full-time jobs with an annual payroll of \$118,560 and retention of 25 full-time jobs with an annual payroll of \$976,976.**

EFFECT OF NON-PASSAGE: **Potential loss of investment and creation three new full-time jobs with an annual payroll of \$118,560 and retention of 25 full-time jobs with an annual payroll of \$976,976.**

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

ASSIGNED TO COMMITTEE (CO-CHAIRS): **Russ Jehl and Jason Arp**

**BILL NO. R-19-08-38**

**REPORT OF COMMITTEE ON FINANCE**

**September 10, 2019**

*Russ Jehl Chair*

*Jason Arp 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 7606 Freedom Way, Fort Wayne, Indiana 46818

*First Gear, Inc.*

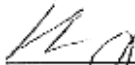
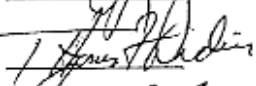
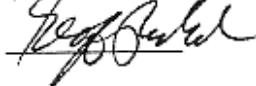



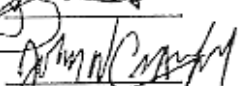

COMMITTEE ON FINANCE HAVE HAD SAID Ordinance under consideration and beg leave to report back to the Common Council that said Ordinance

DO PASS

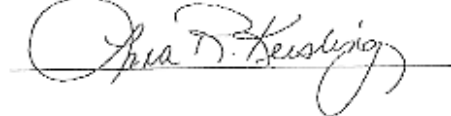
DO NOT PASS

ABSTAIN

NO REC

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

**LANA R. KEESLING  
CITY CLERK**



Public Hearing Date: N/A

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

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

Read the third time in full and on motion by Councilman Jehl, 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 type="checkbox"/>	<input checked="" 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 type="checkbox"/>	<input checked="" 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: September 10, 2019

  
 \_\_\_\_\_  
 LANA R. KEESLING, CITY CLERK

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

Resolution No. R-19-08-38 on the 10th day of September, 2019

  
 \_\_\_\_\_  
 LANA R. KEESLING  
 CITY CLERK

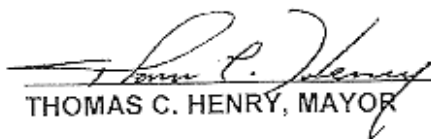
  
 \_\_\_\_\_  
 PRESIDING OFFICER

Presented by me to the Mayor of the City of Fort Wayne, Indiana, on the 11th of September 2019, at the hour of 11:40 o'clock A.M. E.S.T.

  
 \_\_\_\_\_  
 LANA R. KEESLING, CITY CLERK

Approved and signed by me this 12<sup>TH</sup> day of SEPTEMBER 2019, at the hour of 9:30 o'clock AM, E.S.T.

FORT WAYNE, INDIANA  
**RECEIVED**  
 SEP 13 2019  
 LANA R. KEESLING  
 CITY CLERK

  
 \_\_\_\_\_  
 THOMAS C. HENRY, MAYOR

**A DECLARATORY RESOLUTION designating an  
"Economic Revitalization Area" under I.C. 6-1.1-12.1  
for property commonly known as 7606 Freedom Way,  
Fort Wayne, Indiana 46818 (First Gear, Inc.)**

**WHEREAS**, Petitioner has duly filed its petition dated August 14, 2019 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 create three full-time, permanent jobs for a total new, annual payroll of \$118,560, with the average new annual job salary being \$39,520 and retain 25 full-time, permanent jobs for a current annual payroll of \$976,976, with the average current annual job salary being \$39,079; and

**WHEREAS**, the total estimated project cost is \$1,800,000; 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, 2021, 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.

**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 personal

1 property for new manufacturing equipment improvements to be made between October 1, 2019  
2 and December 31, 2020.

3 **SECTION 4.** That, the estimate of the number of individuals that will be employed or  
4 whose employment will be retained and the estimate of the annual salaries of those individuals  
5 and the estimate of the value of new manufacturing equipment, all contained in Petitioner's  
6 Statement of Benefits, are reasonable and are benefits that can be reasonably expected to result  
7 from the proposed described installation of new manufacturing equipment.

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

- 10 (a) If the proposed new manufacturing equipment is not installed, the approximate  
11 current year tax rates for this site would be \$3.2934/\$100.
- 12 (b) If the proposed new manufacturing equipment is installed and no deduction is  
13 granted, the approximate current year tax rate for the site would be \$3. 2934/\$100  
14 (the change would be negligible).
- 15 (c) If the proposed new manufacturing equipment is installed and a deduction  
16 percentage of eighty percent (80%) is assumed, the approximate current year tax  
17 rate for the site would be \$3. 2934/\$100 (the change would be negligible).

18 **SECTION 6.** That, this Resolution shall be subject to being confirmed, modified and  
19 confirmed, or rescinded after public hearing and receipt by Common Council of the above  
20 described recommendations and resolution, if applicable.

21 **SECTION 7.** That, pursuant to I.C. 6-1.1-12.1, it is hereby determined that the  
22 deduction from the assessed value of the new manufacturing equipment shall be for a period of  
23 seven years.

24 **SECTION 8.** The deduction schedule from the assessed value of new manufacturing  
25 equipment pursuant to I.C. 6-1.1-12.1-17 shall look like this:

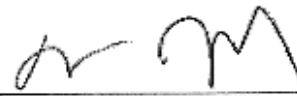
Year of Deduction	Percentage
1	100%
2	85%
3	71%
4	57%
5	43%
6	29%
7	14%
8	0%

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

4           **SECTION 10.** That, the taxpayer is non-delinquent on any and all property tax due to  
5 jurisdictions within Allen County, Indiana.

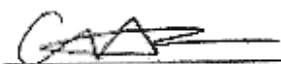
6           **SECTION 11.** That, pursuant to I.C. 6-1.1-12.1-12 et al, any property owner that has  
7 received a deduction under section 3 or 4.5 of said chapter may be required to repay the  
8 deduction amount as determined by the county auditor in accordance with section 12 of said  
9 chapter if the property owner ceases operations at the facility for which the deduction was  
10 granted and if the Common Council finds that the property owner obtained the deduction by  
11 intentionally providing false information concerning the property owner's plans to continue  
12 operation at the facility.

13           **SECTION 12.** That, this Resolution shall be in full force and effect from and after its  
14 passage and any and all necessary approval by the Mayor.

15 

16 \_\_\_\_\_  
17 Member of Council

18 APPROVED AS TO FORM AND LEGALITY

19 

20 \_\_\_\_\_  
21 Carol Helton, City Attorney

DIGEST SHEET

TITLE OF ORDINANCE: **Declaratory Resolution**

DEPARTMENT REQUESTING ORDINANCE: **Community Development Division**

SYNOPSIS OF ORDINANCE: **First Gear, Inc. is requesting the designation of an Economic Revitalization Area for eligible personal property improvements in the amount of \$1,800,000. First Gear, Inc. will purchase and install new manufacturing equipment.**

EFFECT OF PASSAGE: **Investment of \$1,800,000, creation of three new full-time jobs with an annual payroll of \$118,560 and retention of 25 full-time jobs with an annual payroll of \$976,976.**

EFFECT OF NON-PASSAGE: **Potential loss of investment, three new full-time jobs and retention of 25 full-time jobs.**

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

ASSIGNED TO COMMITTEE (PRESIDENT): **Russ Jehl and Jason Arp**

**BILL NO. R-19-08-37**

**REPORT OF COMMITTEE ON FINANCE**

**August 27, 2019**

*Russ Jehl Chair*

*Jason Arp Co-Chair*

*All Council Members*

A Declaratory Resolution designating an "Economic Revitalization Area" under I.C. 6-1.1-12.1 for property commonly known as 7606 Freedom Way, Fort Wayne, Indiana 46818

*First Gear, Inc.*

*This Resolution is to be Introduced, Discussed and Voted for Passage this evening*

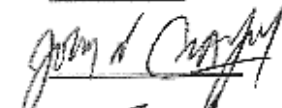

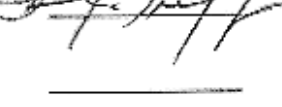
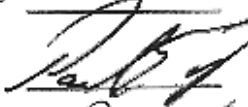

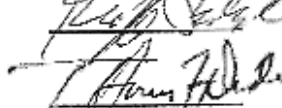
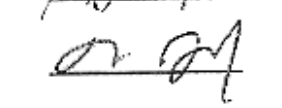
**COMMITTEE ON FINANCE HAVE HAD SAID Ordinance under consideration and beg leave to report back to the Common Council that said Ordinance**

DO PASS

DO NOT PASS

ABSTAIN

NO REC

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

**LANA R. KEESLING  
CITY CLERK**



Public Hearing Date: N/A

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

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

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

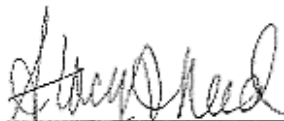
<u>TOTAL VOTES</u>	<u>AYES</u>	<u>NAYS</u>	<u>ABSTAINED</u>	<u>ABSENT</u>
ARP	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
BARRANDA	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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 type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
FREISTROFFER	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
HINES	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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: August 27, 2019

  
 \_\_\_\_\_  
 STACY A. REED, DEPUTY CITY CLERK

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

Resolution No. R-19-08-37 on the 27th day of August, 2019

  
 \_\_\_\_\_  
 STACY A. REED  
 DEPUTY CITY CLERK

  
 \_\_\_\_\_  
 PRESIDING OFFICER

Presented by me to the Mayor of the City of Fort Wayne, Indiana, on the 28th of August 2019, at the hour of 12:15 o'clock P.M. E.S.T.

  
 \_\_\_\_\_  
 STACY A. REED, DEPUTY CITY CLERK

Approved and signed by me this 29<sup>th</sup> day of August

2019, at the hour of 5:00 o'clock pm E.S.T.

FORT WAYNE, INDIANA  
**RECEIVED**  
 AUG 30 2019  
 LANA R. KEESLING

  
 \_\_\_\_\_  
 THOMAS C. HENRY, MAYOR



**STATEMENT OF BENEFITS  
PERSONAL PROPERTY**

State Form 51764 (R4 / 11-15)  
Prescribed by the Department of Local Government Finance

CITY OF FT. WAYNE  
Ccy  
AUG 14 2019

FORM SB-1 / PP

**PRIVACY NOTICE**

Any information concerning the cost of the property and specific salaries paid to individual employees by the property owner is confidential per IC 6-1.1-12.1-5.1.

**COMMUNITY DEVELOPMENT**

**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 a person installs the new manufacturing equipment and/or research and development equipment, and/or logistical distribution equipment and/or information technology equipment for which the person wishes to claim a deduction.
- The statement of benefits form must be submitted to the designating body and the area designated an economic revitalization area before the installation of qualifying abatable equipment for which the person desires to claim a deduction.
- To obtain a deduction, a person must file a certified deduction schedule with the person's personal property return on a certified deduction schedule (Form 103-ERA) with the township assessor of the township where the property is situated or with the county assessor if there is no township assessor for the township. The 103-ERA must be filed between January 1 and May 15 of the assessment year in which new manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment is installed and fully functional, unless a filing extension has been obtained. A person who obtains a filing extension must file the form between January 1 and the extended due date of that year.
- Property owners whose Statement of Benefits was approved, must submit Form CF-1/PP annually to show compliance with the Statement of Benefits. (IC 6-1.1-12.1-5.6)
- For a Form SB-1/PP that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. For a Form SB-1/PP that is approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. (IC 6-1.1-12.1-17)

SECTION 1		TAXPAYER INFORMATION	
Name of taxpayer <b>First Gear, Inc.</b>	Name of contact person <b>Rhonda Blickenstaff</b>		
Address of taxpayer (number and street, city, state, and ZIP code) <b>7606 Freedom Way, Fort Wayne, IN 46818</b>		Telephone number <b>( 260 ) 490-3238</b>	
SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT			
Name of designating body <b>Fort Wayne Common Council</b>	County <b>Allen</b>	Resolution number (s) <b>R-66-19</b>	
Location of property <b>7606 Freedom Way, Fort Wayne, IN 46818</b>	DLCF taxing district number <b>037 FW Washington</b>		
Description of manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment. (Use additional sheets if necessary.) <b>SR-38 Type B Swiss Automatic Lathe Machine Koepfer Hobbing Maching Finish Grinder Honing Machine</b>	ESTIMATED		
		START DATE	COMPLETION DATE
	Manufacturing Equipment	<b>09/03/2019</b>	<b>12/31/2020</b>
	R & D Equipment		
	Logist Dist Equipment		
IT Equipment			
SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT			
Current number <b>25</b>	Salaries <b>976,976</b>	Number retained <b>25</b>	Salaries <b>976,976</b>
		Number additional <b>3</b>	Salaries <b>118,560</b>
SECTION 4 ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT			
NOTE: Pursuant to IC 6-1.1-12.1-5.1 (d) (2) the COST of the property is confidential.	MANUFACTURING EQUIPMENT		R & D EQUIPMENT
	COST	ASSESSED VALUE	COST ASSESSED VALUE
Current values			
Plus estimated values of proposed project	<b>1,880,000</b>		
Less values of any property being replaced			
Net estimated values upon completion of project			
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.			Date signed (month, day, year)
Signature of authorized representative <i>Gregory A. Leffler</i>			<b>8-12-2019</b>
Printed name of authorized representative <b>Gregory A. Leffler</b>			Title <b>President</b>

**FOR USE OF THE DESIGNATING BODY**

We have reviewed our prior actions relating to the designation of this economic revitalization area and find that the applicant meets the general standards adopted in the resolution previously approved by this body. Said resolution, passed under IC 6-1.1-12.1-2.5, provides for the following limitations as authorized under IC 6-1.1-12.1-2.

- A. The designated area has been limited to a period of time not to exceed \_\_\_\_\_ calendar years \* (see below). The date this designation expires is December 31, 2021. NOTE: This question addresses whether the resolution contains an expiration date for the designated area.
- B. The type of deduction that is allowed in the designated area is limited to:
- 1. Installation of new manufacturing equipment;  Yes  No  Enhanced Abatement per IC 6-1.1-12.1-18
  - 2. Installation of new research and development equipment;  Yes  No  Check box if an enhanced abatement was approved for one or more of these types.
  - 3. Installation of new logistical distribution equipment.  Yes  No
  - 4. Installation of new information technology equipment;  Yes  No
- C. The amount of deduction applicable to new manufacturing equipment is limited to \$ unlimited cost with an assessed value of \$ unlimited. (One or both lines may be filled out to establish a limit, if desired.)
- D. The amount of deduction applicable to new research and development equipment is limited to \$ N/A cost with an assessed value of \$ N/A. (One or both lines may be filled out to establish a limit, if desired.)
- E. The amount of deduction applicable to new logistical distribution equipment is limited to \$ N/A cost with an assessed value of \$ N/A. (One or both lines may be filled out to establish a limit, if desired.)
- F. The amount of deduction applicable to new information technology equipment is limited to \$ N/A cost with an assessed value of \$ N/A. (One or both lines may be filled out to establish a limit, if desired.)
- G. Other limitations or conditions (specify) \_\_\_\_\_
- H. The deduction for new manufacturing equipment and/or new research and development equipment and/or new logistical distribution equipment and/or new information technology equipment installed and first claimed eligible for deduction is allowed for:
- Year 1     Year 2     Year 3     Year 4     Year 5     Enhanced Abatement per IC 6-1.1-12.1-18
- Year 6     Year 7     Year 8     Year 9     Year 10    Number of years approved: \_\_\_\_\_
- (Enter one to twenty (1-20) years; may not exceed twenty (20) years.)
- I. For a Statement of Benefits approved after June 30, 2013, did this designating body adopt an abatement schedule per IC 6-1.1-12.1-17?  Yes  No
- If yes, attach a copy of the abatement schedule to this form.  
If no, the designating body is required to establish an abatement schedule before the deduction can be determined.

Also we have reviewed the information contained in the statement of benefits and find that the estimates and expectations are reasonable and have determined that the totality of benefits is sufficient to justify the deduction described above.

Approved by: (signature and title of authorized member of designating body)	Telephone number <u>(260) 427-1221</u>	Date signed (month, day, year) <u>08/27/19</u>
Printed name of authorized member of designating body <u>BOB JEAN</u>	Name of designating body <u>CITY COUNCIL</u>	
Attested by: (signature and title of attester) <u>AMANDA MIO, ASST. DEPUTY CLERK</u>	Printed name of attester <u>LISA RETRETTA-HARRIS</u>	

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

**IC 6-1.1-12.1-17**  
**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.

1  
2 BILL NO. R-18-06-25

3 CONFIRMING RESOLUTION NO. R- 47-18

4 A CONFIRMING RESOLUTION designating an  
5 "Economic Revitalization Area" under I.C. 6-1.1-  
6 12.1 for property commonly known as 7606  
7 Freedom Way, Fort Wayne, Indiana 46818 (First  
8 Gear, Inc.)

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

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

14 WHEREAS, said project will create two full-time, permanent jobs for a total new,  
15 annual payroll of \$79,040, with the average new annual job salary being \$39,520 and retain  
16 22 full-time, permanent jobs for a current annual payroll of \$908,686, with the average  
17 current annual job salary being \$41,303; and

18 WHEREAS, the total estimated project cost is \$800,000; and

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

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

24 WHEREAS, if said Resolution involves an area that has already been designated an  
25 allocation area under I.C. 36-7-14-39, The Fort Wayne Redevelopment Commission has  
26 adopted a Resolution approving the designation.

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

29 SECTION 1. That, the Resolution previously designating the above described  
30 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, 2021, 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 personal

1 property for new manufacturing equipment improvements to be made between July 1, 2018  
2 and December 31, 2018.

3 **SECTION 4.** That, the estimate of the number of individuals that will be employed  
4 or whose employment will be retained and the estimate of the annual salaries of those  
5 individuals and the estimate of the value of the new manufacturing equipment, all contained  
6 in Petitioner's Statement of Benefits are reasonable and are benefits that can be reasonably  
7 expected to result from the proposed described installation of the new manufacturing  
8 equipment.

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

- 11 (a) If the proposed new manufacturing equipment is not installed, the approximate  
12 current year tax rates for this site would be \$3.4092/\$100.  
13 (b) If the proposed new manufacturing equipment is installed and no deduction is  
14 granted, the approximate current year tax rate for the site would be \$3.  
15 4092/\$100 (the change would be negligible).  
16 (c) If the proposed new manufacturing equipment is installed, and a deduction  
17 percentage of eighty percent (80%) is assumed, the approximate current year  
18 tax rate for the site would be \$3.4092/\$100 (the change would be negligible).

19 **SECTION 6.** Pursuant to I.C. 6-1.1-12.1, it is hereby determined that the deduction  
20 from the assessed value of the new manufacturing equipment shall be for a period of five  
21 years.

22 **SECTION 7.** The deduction schedule from the assessed value of new  
23 manufacturing equipment pursuant to I.C. 6-1.1-12.1-17 shall look like this:  
24

Year of Deduction	Percentage
1	100%
2	85%
3	71%
4	57%
5	43%
6	29%
7	14%
8	0%

1                   **SECTION 8.** The benefits described in the Petitioner's Statement of Benefits can be  
2 reasonably expected to result from the project and are sufficient to justify the applicable  
3 deductions.

4                   **SECTION 9.** For new manufacturing equipment, a deduction application must  
5 contain a performance report showing the extent to which there has been compliance with  
6 the Statement of Benefits form approved by the Fort Wayne Common Council at the time of  
7 filing. This report must be submitted to the Allen County Auditor's Office, and the City of Fort  
8 Wayne's Community Development Division and must be included with the deduction  
9 application. For subsequent years, the performance report must be updated and submitted  
10 along with the deduction application at the time of filing.

11                   **SECTION 10.** The performance report must contain the following information

- 12                   (a) The cost and description of real property improvements and/or new  
13                   manufacturing equipment acquired.
- 14                   (b) The number of employees hired through the end of the preceding calendar year  
15                   as a result of the deduction.
- 16                   (c) The total salaries of the employees hired through the end of the preceding  
17                   calendar year as a result of the deduction.
- 18                   (d) The total number of employees employed at the facility receiving the deduction.
- 19                   (e) The total assessed value of the real and/or personal property deductions.
- 20                   (f) The tax savings resulting from the real and/or personal property being abated.

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

23                   **SECTION 12.** That, pursuant to I.C. 6-1.1-12.1-12 et al, any property owner that  
24 has received a deduction under section 3 or 4.5 of said chapter may be required to repay the  
25 deduction amount as determined by the county auditor in accordance with section 12 of said  
26 chapter if the property owner ceases operations at the facility for which the deduction was  
27 granted and if the Common Council finds that the property owner obtained the deduction by  
28 intentionally providing false information concerning the property owner's plans to continue  
29 operation at the facility.  
30



ZOHRAH K. TAZIAN, P.E. & L.S.  
 JOHN C. SAUER, L.S.  
 SAM L. FAUST, L.S.

**zk tazian**  
 ASSOCIATES, INC.  
 315 WEST WAYNE STREET  
 SUITE 202  
 FORT WAYNE, INDIANA 46802  
 PHONES: 219-744-3232  
 219-744-3234 FAX

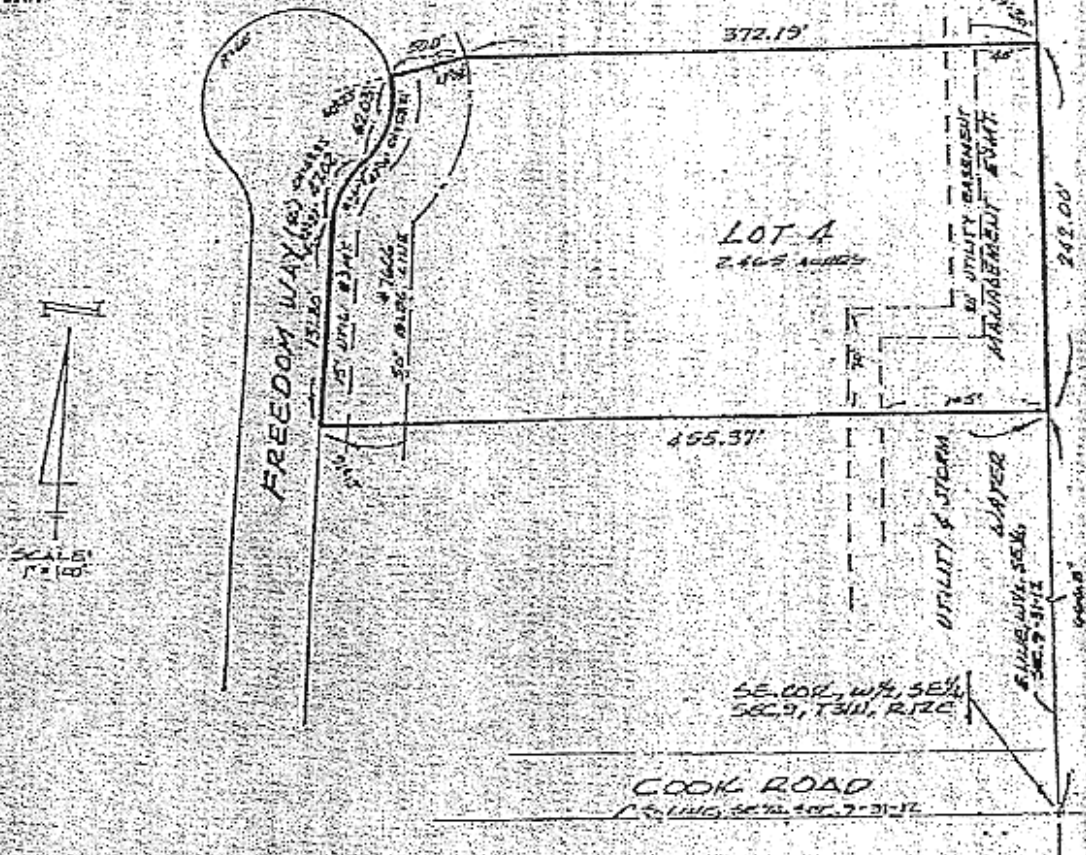
**CERTIFICATE OF SURVEY**

This document is a record of a re-survey of land and real estate prepared in conformity with established rules of surveying and made in accordance with the records or plat on file in the Recorder's Office of \_\_\_\_\_ County, State of Indiana. The land described is in full dimensions as shown hereon in feet. It is free from encroachments by adjoining land owners unless specifically stated below. Corners are perpetuated as indicated.

**DESCRIPTION OF REAL ESTATE**

Part of the West Half of the Southeast Quarter of Section 9, Township 31 North, Range 12 East, Allen County, Indiana, more particularly described as follows, to wit:

Beginning on the East line of the West Half of the Southeast Quarter of said Section 9, at a point situated 666.8 feet North of the Southeast corner thereof; thence North, on and along said East line, a distance of 242.0 feet; thence Westery, by a deflection angle left of 90 degrees 49 minutes 30 seconds and parallel to the South line of said Southeast Quarter, a distance of 372.19 feet; thence Southwesterly, by a deflection angle left of 13 degrees 08 minutes, a distance of 50.0 feet; thence Southwesterly, on and along the arc of a cu-dc-sac curve having a radius of 60.0 feet, an arc distance of 62.03 feet, being subtended by a long chord having a length of 59.31 feet and deflecting left 60 degrees 29 minutes from the last described course, to the point of reverse curvature of a regular curve to the left having a radius of 60.0 feet; thence Southerly, on and along the arc of said curve, a distance of 47.02 feet, being subtended by a long chord having a length of 45.83 feet and deflecting right 07 degrees 10 minutes from the last described long chord; thence Southerly, and tangent to the last said curve, by a deflection angle left of 22 degrees 27 minutes from the last described long chord, a distance of 131.80 feet; thence East, by a deflection angle left of 91 degrees 12 minutes and parallel to said South line, a distance of 455.37 feet to the point of beginning, containing 2.465 acres of land, subject to all easements of record, this tract being Lot 4 in the proposed plat of Liberty Industrial Park.



I hereby certify on this 29th day of April, 1990 that the above survey is correct.  
 Surveyed for: \_\_\_\_\_  
 Surveyed by: \_\_\_\_\_

*John C. Sauer*



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

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 First Gear, Inc. for eligible personal property improvements. First gear, Inc. will purchase and install new manufacturing equipment.**

EFFECT OF PASSAGE: **Investment of \$800,000, creation of two new full-time jobs with an annual payroll of \$79,040 and retention of 22 full-time jobs with an annual payroll of \$908,686.**

EFFECT OF NON-PASSAGE: **Potential loss of investment, two new full-time jobs and retention of 22 full-time jobs.**

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

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

**BILL NO. R-18-06-25**

**REPORT OF COMMITTEE ON FINANCE**

**July 10, 2018**

*John Crawford Chair*

*Jason Arp 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 7606 Freedom Way, Fort Wayne, Indiana 46818

*First Gear, Inc.*

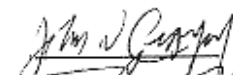
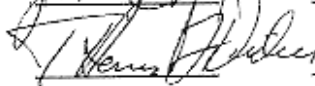
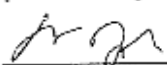

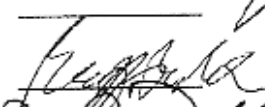

COMMITTEE ON FINANCE HAVE HAD SAID Ordinance under consideration and beg leave to report back to the Common Council that said Ordinance

DO PASS

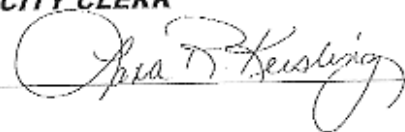
DO NOT PASS

ABSTAIN

NO REC

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

**LANA R. KEESLING  
CITY CLERK**



Public Hearing Date: 07/10/18

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

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>TOTAL VOTES</u>	<u>AYES</u>	<u>NAYS</u>	<u>ABSTAINED</u>	<u>ABSENT</u>
ARP	<input type="checkbox"/>	<input checked="" 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 type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
FREISTROFFER	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
HINES	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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: July 10, 2018

  
 \_\_\_\_\_  
 LANA R. KEESLING, CITY CLERK

Passed and adopted by the Common Council of the City of Fort Wayne, Indiana, as  
 Resolution No. R-18-06-25 on the 10th day of July, 2018

ATTEST:

  
 \_\_\_\_\_  
 LANA R. KEESLING  
 CITY CLERK

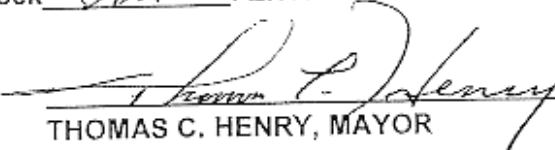
  
 \_\_\_\_\_  
 PRESIDING OFFICER

Presented by me to the Mayor of the City of Fort Wayne, Indiana, on the 11th  
 of July 2018, at the hour of 9:15 o'clock A.M. E.S.T.

  
 \_\_\_\_\_  
 LANA R. KEESLING, CITY CLERK

Approved and signed by me this 16<sup>th</sup> day of JULY

2018, at the hour of 10:30 O'clock AM E.S.T.

  
 \_\_\_\_\_  
 THOMAS C. HENRY, MAYOR

A DECLARATORY RESOLUTION designating an "Economic Revitalization Area" under I.C. 6-1.1-12.1 for property commonly known as 7606 Freedom Way, Fort Wayne, Indiana 46818 (First Gear, Inc.)

WHEREAS, Petitioner has duly filed its petition dated June 13, 2018 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 create two full-time, permanent jobs for a total new, annual payroll of \$79,040, with the average new annual job salary being \$39,520 and retain 22 full-time, permanent jobs for a total current annual payroll of \$908,686, with the average current, annual job salary being \$41,303; and

WHEREAS, the total estimated project cost is \$800,000; 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, 2021, unless otherwise automatically extended in five year increments per I.C. 6-1.1-12.1-9.

SECTION 2. That, upon adoption of the Resolution:

- (a) Said Resolution shall be filed with the Allen County Assessor;
- (b) Said Resolution shall be referred to the Committee on Finance requesting a recommendation from said committee concerning the advisability of designating the above area an "Economic Revitalization Area";

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

4 **SECTION 3.** That, said designation of the hereinabove described property as an  
5 "Economic Revitalization Area" shall apply to a deduction of the assessed value of personal  
6 property for new manufacturing equipment improvements to be made between July 1, 2018  
7 and December 31, 2018.

8 **SECTION 4.** That, the estimate of the number of individuals that will be employed  
9 or whose employment will be retained and the estimate of the annual salaries of those  
10 individuals and the estimate of the value of new manufacturing equipment, all contained in  
11 Petitioner's Statement of Benefits, are reasonable and are benefits that can be reasonably  
12 expected to result from the proposed described installation of new manufacturing equipment.

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

15 (a) If the proposed new manufacturing equipment is not installed, the approximate  
16 current year tax rates for this site would be \$3.4092/\$100.

17 (b) If the proposed new manufacturing equipment is installed and no deduction is  
18 granted, the approximate current year tax rate for the site would be  
19 \$3.4092/\$100 (the change would be negligible).

20 (c) If the proposed new manufacturing equipment is installed and a deduction  
21 percentage of eighty percent (80%) is assumed, the approximate current year  
22 tax rate for the site would be \$3.4092/\$100 (the change would be negligible).

23 **SECTION 6.** That, this Resolution shall be subject to being confirmed, modified  
24 and confirmed, or rescinded after public hearing and receipt by Common Council of the  
25 above described recommendations and resolution, if applicable.

26 **SECTION 7.** That, pursuant to I.C. 6-1.1-12.1, it is hereby determined that the  
27 deduction from the assessed value of the new manufacturing equipment shall be for a period  
28 of five years.

29 **SECTION 8.** The deduction schedule from the assessed value of new  
30 manufacturing equipment pursuant to I.C. 6-1.1-12.1-17 shall look like this:

Year of Deduction	Percentage
1	100%
2	85%
3	71%
4	57%

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30


5	43%
6	29%
7	14%
8	0%

**SECTION 9.** 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.

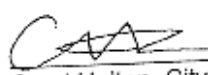
**SECTION 10.** That, the taxpayer is non-delinquent on any and all property tax due to jurisdictions within Allen County, Indiana.

**SECTION 11.** 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 said chapter may be required to repay the deduction amount as determined by the county auditor in accordance with section 12 of said chapter if the property owner ceases operations at the facility for which the deduction was granted and if the Common Council finds that the property owner obtained the deduction by intentionally providing false information concerning the property owner's plans to continue operation at the facility.

**SECTION 12.** 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

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

DIGEST SHEET

TITLE OF ORDINANCE: **Declaratory Resolution**

DEPARTMENT REQUESTING ORDINANCE: **Community Development Division**

SYNOPSIS OF ORDINANCE: **First Gear, Inc. is requesting the designation of an Economic Revitalization Area for eligible personal property improvements in the amount of \$800,000. First Gear, Inc. will purchase and install new manufacturing equipment.**

EFFECT OF PASSAGE: **Investment of \$800,000, creation of two new full-time jobs with an annual payroll of \$79,040 and retention of 22 full-time jobs with an annual payroll of \$908,686.**

EFFECT OF NON-PASSAGE: **Potential loss of investment, two new full-time jobs and retention of 22 full-time jobs.**

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

ASSIGNED TO COMMITTEE (PRESIDENT): **Geoff Paddock and Jason Arp**



Public Hearing Date: N/A


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

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

Read the third time in full and on motion by Councilman Arp, 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 type="checkbox"/>	<input checked="" 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 type="checkbox"/>	<input checked="" 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: June 26, 2018


  
LANA R. KEESLING, CITY CLERK

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

Resolution No. R-18-06-24 on the 26th day of June, 2018

ATTEST:

  
LANA R. KEESLING  
CITY CLERK

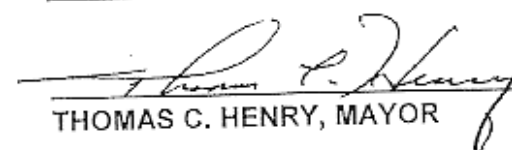
  
PRESIDING OFFICER

Presented by me to the Mayor of the City of Fort Wayne, Indiana, on the 27th of June 2018, at the hour of 10:33 o'clock A.M. E.S.T.

  
LANA R. KEESLING, CITY CLERK

Approved and signed by me this 28<sup>th</sup> day of June

2018, at the hour of 2:00 O'clock PM . E.S.T.

  
THOMAS C. HENRY, MAYOR



**STATEMENT OF BENEFITS  
PERSONAL PROPERTY**

State Form 51704 (R4 / 11-15)  
Prescribed by the Department of Local Government Finance

CITY OF FT WAYNE

FORM SB-1 / PP

JUN 13 2018

COMMUNITY DEVL.

**PRIVACY NOTICE**

Any information concerning the cost of the property and specific salaries paid to individual employees by the property owner is confidential per IC 6-1.1-12.1-5.1.

**INSTRUCTIONS**

- This statement must be submitted to the body designating the Economic Revitalization Area prior to the public hearing if the designating body requires information from the applicant in making its decision about whether to designate an Economic Revitalization Area. Otherwise this statement must be submitted to the designating body BEFORE a person installs the new manufacturing equipment and/or research and development equipment, and/or logistical distribution equipment and/or information technology equipment for which the person wishes to claim a deduction.
- The statement of benefits form must be submitted to the designating body and the area designated an economic revitalization area before the installation of qualifying abatable equipment for which the person desires to claim a deduction.
- To obtain a deduction, a person must file a certified deduction schedule with the person's personal property return on a certified deduction schedule (Form 103-ERA) with the township assessor of the township where the property is situated or with the county assessor if there is no township assessor for the township. The 103-ERA must be filed between January 1 and May 15 of the assessment year in which new manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment is installed and fully functional, unless a filing extension has been obtained. A person who obtains a filing extension must file the form between January 1 and the extended due date of that year.
- Property owners whose Statement of Benefits was approved, must submit Form CF-1/PP annually to show compliance with the Statement of Benefits. (IC 6-1.1-12.1-5.6)
- For a Form SB-1/PP that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. For a Form SB-1/PP that is approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. (IC 6-1.1-12.1-17)

SECTION 1		TAXPAYER INFORMATION							
Name of taxpayer First Gear, Inc.		Name of contact person Gregory A. Leffler				Telephone number ( 260 ) 490-3238			
Address of taxpayer (number and street, city, state, and ZIP code) 7606 Freedom Way, Fort Wayne, IN 46818									
SECTION 2		LOCATION AND DESCRIPTION OF PROPOSED PROJECT				ESTIMATED			
Name of designating body Fort Wayne Common Council		County Allen		Resolution number (s) R-47-18		DLGF taxing district number 037 FW Washington			
Location of property 7606 Freedom Way, Fort Wayne, IN 46818		Description of manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment. (Use additional sheets if necessary.) Precision ID/OD grinding machine and accessories		START DATE		COMPLETION DATE			
		Manufacturing Equipment		July 26 2018		12/26/2018			
		R & D Equipment							
		Logist Dist Equipment							
		IT Equipment							
SECTION 3		ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT							
Current number 22	Salaries 908,686.00	Number retained 22	Salaries 908,686.00	Number additional 2	Salaries 79040				
SECTION 4		ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT							
NOTE: Pursuant to IC 6-1.1-12.1-5.1 (d) (2) the COST of the property is confidential.		MANUFACTURING EQUIPMENT		R & D EQUIPMENT		LOGIST DIST EQUIPMENT		IT EQUIPMENT	
		COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE
Current values		4530896	1116880						
Plus estimated values of proposed project		800000	320000						
Less values of any property being replaced									
Net estimated values upon completion of project									
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.								Date signed (month, day, year) June 13, 2018	
Signature of authorized representative <i>Gregory A. Leffler</i>									
Printed name of authorized representative Gregory A Leffler				Title President					

**FOR USE OF THE DESIGNATING BODY**

We have reviewed our prior actions relating to the designation of this economic revitalization area and find that the applicant meets the general standards adopted in the resolution previously approved by this body. Said resolution, passed under IC 6-1.1-12.1-2.5, provides for the following limitations as authorized under IC 6-1.1-12.1-2.

- A. The designated area has been limited to a period of time not to exceed \_\_\_\_\_ calendar years \* (see below). The date this designation expires is December 31, 2021. NOTE: This question addresses whether the resolution contains an expiration date for the designated area.
- B. The type of deduction that is allowed in the designated area is limited to:
- 1. Installation of new manufacturing equipment;  Yes  No  Enhanced Abatement per IC 6-1.1-12.1-18
  - 2. Installation of new research and development equipment;  Yes  No  Check box if an enhanced abatement was approved for one or more of these types.
  - 3. Installation of new logistical distribution equipment.  Yes  No
  - 4. Installation of new information technology equipment;  Yes  No
- C. The amount of deduction applicable to new manufacturing equipment is limited to \$ Unlimited cost with an assessed value of \$ Unlimited. (One or both lines may be filled out to establish a limit, if desired.)
- D. The amount of deduction applicable to new research and development equipment is limited to \$ N/A cost with an assessed value of \$ N/A. (One or both lines may be filled out to establish a limit, if desired.)
- E. The amount of deduction applicable to new logistical distribution equipment is limited to \$ N/A cost with an assessed value of \$ N/A. (One or both lines may be filled out to establish a limit, if desired.)
- F. The amount of deduction applicable to new information technology equipment is limited to \$ N/A cost with an assessed value of \$ N/A. (One or both lines may be filled out to establish a limit, if desired.)
- G. Other limitations or conditions (specify) N/A
- H. The deduction for new manufacturing equipment and/or new research and development equipment and/or new logistical distribution equipment and/or new information technology equipment installed and first claimed eligible for deduction is allowed for:
- Year 1  Year 2  Year 3  Year 4  Year 5  Enhanced Abatement per IC 6-1.1-12.1-18
  - Year 6  Year 7  Year 8  Year 9  Year 10  Number of years approved: \_\_\_\_\_
- (Enter one to twenty (1-20) years; may not exceed twenty (20) years.)
- I. For a Statement of Benefits approved after June 30, 2013, did this designating body adopt an abatement schedule per IC 6-1.1-12.1-17?  Yes  No  
 If yes, attach a copy of the abatement schedule to this form.  
 If no, the designating body is required to establish an abatement schedule before the deduction can be determined.

Also we have reviewed the information contained in the statement of benefits and find that the estimates and expectations are reasonable and have determined that the totality of benefits is sufficient to justify the deduction described above.

Approved by: (signature and title of authorized member of designating body) Printed name of authorized member of designating body WEN ARR	Telephone number: (760) 427-1221	Date signed (month, day, year) 04/26/18
Attested by: (signature and title of attester) ASST DEPUTY CLERK	Name of designating body CITY COUNCIL Printed name of attester LISA PETRETTA-HARRIS	
* 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 6-1.1-12.1-17**

**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.

A CONFIRMING RESOLUTION designating an  
"Economic Revitalization Area" under I.C. 6-1.1-  
12.1 for property commonly known as 7606  
Freedom Way, Fort Wayne, Indiana 46818 (First  
Gear, Inc.)

**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 one full-time, permanent job for a total new,  
annual payroll of \$41,600, with the average new annual job salary being \$41,600 and retain  
18 full-time, permanent jobs for a current annual payroll of \$746,593, with the average  
current annual job salary being \$41,600; and

**WHEREAS**, the total estimated project cost is \$295,000; and

**WHEREAS**, a recommendation has been received from the Committee on Finance  
on 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; and

**WHEREAS**, if said Resolution involves an area that has already been designated an  
allocation area under I.C. 36-7-14-39, The Fort Wayne Redevelopment Commission has  
adopted a Resolution approving the designation.

**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.

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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 personal property for new manufacturing 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 the value of the new manufacturing equipment, all contained in Petitioner's Statement of Benefits are reasonable and are benefits that can be reasonably expected to result from the proposed described installation of the new manufacturing equipment.

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

- (a) If the proposed new manufacturing equipment is not installed, the approximate current year tax rates for this site would be \$3.3722/\$100.
- (b) If the proposed new manufacturing equipment is installed and no deduction is granted, the approximate current year tax rate for the site would be \$3.3722/\$100 (the change would be negligible).
- (c) If the proposed new manufacturing equipment is installed, and a deduction percentage of eighty percent (80%) is assumed, the approximate current year tax rate for the site would be \$3.3722/\$100 (the change would be negligible).

**SECTION 6.** Pursuant to I.C. 6-1.1-12.1, it is hereby determined that the deduction from the assessed value of the new manufacturing equipment shall be for a period of five years.

**SECTION 7.** The deduction schedule from the assessed value of new manufacturing equipment pursuant to I.C. 6-1.1-12.1-17 shall look like this:

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

**SECTION 8.** 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.

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**SECTION 9.** For new manufacturing 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 subsequent years, the performance report must be updated and submitted along with the deduction application at the time of filing.

**SECTION 10.** The performance report must contain the following information

- (a) The cost and description of real property improvements and/or new manufacturing equipment acquired.
- (b) The number of employees hired through the end of the preceding calendar year as a result of the deduction.
- (c) The total salaries of the employees hired through the end of the preceding calendar year as a result of the deduction.
- (d) The total number of employees employed at the facility receiving the deduction.
- (e) The total assessed value of the real and/or personal property deductions.
- (f) The tax savings resulting from the real and/or personal property being abated.

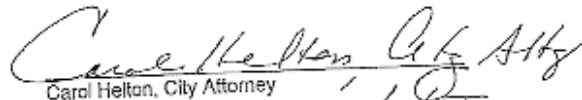
**SECTION 11.** That, the taxpayer is non-delinquent on any and all property tax due to jurisdictions within Allen County, Indiana.

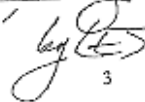
**SECTION 12.** That, pursuant to I.C. 6-1.1-12.1-12 et al, any property owner that has received a deduction under section 3 or 4.5 of said chapter may be required to repay the deduction amount as determined by the county auditor in accordance with section 12 of said chapter if the property owner ceases operations at the facility for which the deduction was granted and if the Common Council finds that the property owner obtained the deduction by intentionally providing false information concerning the property owner's plans to continue operation at the facility.

**SECTION 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

  
3

BILL NO. R-16-09-32

**REPORT OF COMMITTEE ON FINANCE**

**October 11, 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 7606 Freedom Way, Fort Wayne, Indiana 46818 (First Gear, Inc.)

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 A. Crawford*

*Jason*

*Bob*  
*Robert*  
*Bob*

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**LANA R. KEESLING  
CITY CLERK**

*Lana R. Keesling*

Public Hearing Date: OCTOBER 11, 2016

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>TOTAL VOTES</u>	<u>AYES</u>	<u>NAYS</u>	<u>ABSTAINED</u>	<u>ABSENT</u>
ARP	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
BARRANDA	<input type="checkbox"/>	<input checked="" 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 type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
FREISTROFFER	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
HINES	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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: October 11, 2016

  
LANA R. KEESLING, CITY CLERK

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

General Ordinance No. R-18-09-32 on the 11th day of October, 2016

ATTEST:

  
LANA R. KEESLING  
CITY CLERK

  
PRESIDING OFFICER

Presented by me to the Mayor of the City of Fort Wayne, Indiana, on the 12th of October 2016, at the hour of 3:45 o'clock P.M. E.S.T.

  
LANA R. KEESLING, CITY CLERK

Approved and signed by me this 13<sup>TH</sup> day of OCTOBER 2016, at the hour of 2:00 O'clock PM E.S.T.

  
THOMAS C. HENRY, MAYOR

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BILL NO. R-16-09-31

DECLARATORY RESOLUTION NO. R-7346

**A DECLARATORY RESOLUTION designating an "Economic Revitalization Area" under I.C. 6-1.1-12.1 for property commonly known as 7606 Freedom Way, Fort Wayne, Indiana 46818 (First Gear, Inc.)**

WHEREAS, Petitioner has duly filed its petition dated September 12, 2016 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 create one full-time, permanent job for a total new, annual payroll of \$41,600, with the average new annual job salary being \$41,600 and retain 18 full-time, permanent jobs for a total current annual payroll of \$746,593, with the average current, annual job salary being \$41,677; and

WHEREAS, the total estimated project cost is \$295,000; 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";

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(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.

**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 personal property for new manufacturing 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 the value of new manufacturing equipment, all contained in Petitioner's Statement of Benefits, are reasonable and are benefits that can be reasonably expected to result from the proposed described installation of new manufacturing equipment.

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

- (a) If the proposed new manufacturing equipment is not installed, the approximate current year tax rates for this site would be \$3.3722/\$100.
- (b) If the proposed new manufacturing equipment is installed and no deduction is granted, the approximate current year tax rate for the site would be \$3.3722/\$100 (the change would be negligible).
- (c) If the proposed new manufacturing equipment is installed and a deduction percentage of eighty percent (80%) is assumed, the approximate current year tax rate for the site would be \$3.3722/\$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 new manufacturing equipment shall be for a period of five years.

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

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

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6	0%
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SECTION 9. 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 10. That, the taxpayer is non-delinquent on any and all property tax due to jurisdictions within Allen County, Indiana.

SECTION 11. 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 said chapter may be required to repay the deduction amount as determined by the county auditor in accordance with section 12 of said chapter if the property owner ceases operations at the facility for which the deduction was granted and if the Common Council finds that the property owner obtained the deduction by intentionally providing false information concerning the property owner's plans to continue operation at the facility.

SECTION 12. That, this Resolution shall be in full force and effect from and after its passage and any and all necessary approval by the Mayor.

*John W. Crayton*  
 \_\_\_\_\_  
 Member of Council

APPROVED AS TO FORM AND LEGALITY  
*Carol Helton*  
 \_\_\_\_\_  
 Carol Helton, City Attorney

*by LES*

EXHIBIT A

DOMINIC K. TAZIAN, P.D. & L.S.  
JOHN C. SAUER, L.S.  
SAM L. MURPHY, L.S.

**K TAZIAN**  
SURVEYING, INC.  
110 WEST WISCONSIN STREET  
SUITE 608  
CHICAGO, ILLINOIS 60604  
PHONE 312-524-6200  
FAX 312-524-6204



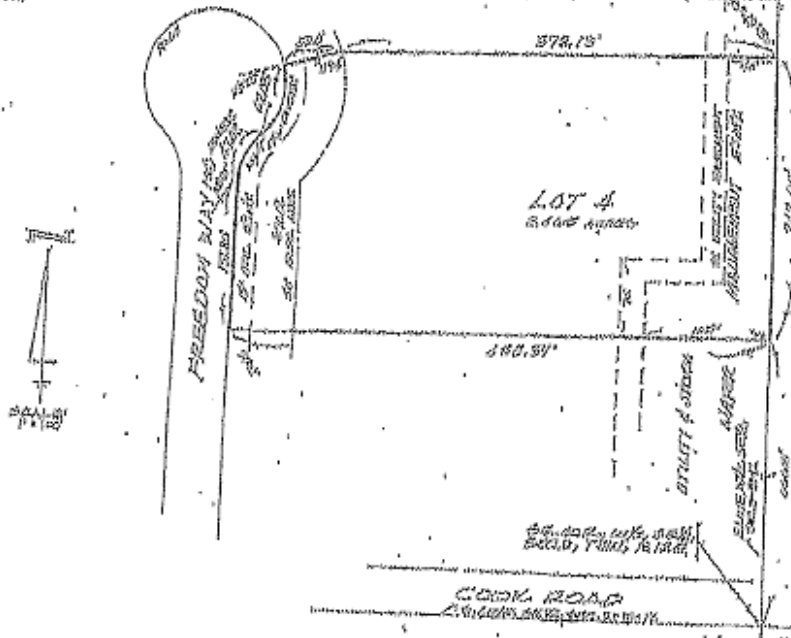
CERTIFICATE OF SURVEY

This document is a record of a survey of land and easements prepared in conformity with established rules of surveying and made in accordance with the records or plot of the Board of Survey of the County State of Illinois. The land described in this description or shown hereon is subject to the provisions of the Illinois Surveying Act, Chapter 120, Illinois Compiled Statutes (605 ILCS 120). Corrected as indicated.

DESCRIPTION OF REAL ESTATE

Part of the West Half of the Southwest Quarter of Section 9, Township 31 North, Range 12 East, N1/2E County, Illinois, more particularly described as follows, to-wit:

Beginning on the West line of the West Half of the Southwest Quarter of said Section 9, at a point situated 666.8 feet North of the Southern corner thereof thence North, on and along said West line, a distance of 822.0 feet thence West, by a deflection angle left of 90 degrees 47 minutes 00 seconds and parallel to the South line of said Southwest Quarter, a distance of 372.19 feet thence Southwesterly, by a deflection angle left of 19 degrees 09 minutes, a distance of 29.0 feet thence Southwesterly, on and along the arc of a one-to-one curve having a radius of 50.0 feet, an arc distance of 62.88 feet, being subtended by a long chord having a length of 59.81 feet and deflecting left 60 degrees 29 minutes from the last described course, to the point of reverse curvature of a regular curve to the left having a radius of 69.0 feet thence Southwesterly, on and along the arc of said curve, a distance of 47.28 feet, being subtended by a long chord having a length of 46.88 feet and deflecting right 67 degrees 10 minutes from the last described long chord thence Southerly, and tangent to the last said curve, by a deflection angle left of 23 degrees 27 minutes from the last described long chord, a distance of 131.00 feet thence East, by a deflection angle left of 91 degrees 12 minutes and parallel to said South line, a distance of 435.27 feet to the point of beginning, containing 2,468 acres of land, subject to all easements of record, this tract being Lot 4 in the proposed plat of Liberty Industrial Park.



I hereby certify on this 12th day of June, 2020 that the above survey is correct.  
Survey No. \_\_\_\_\_

*[Signature]*



BILL NO. R-16-09-31

**REPORT OF COMMITTEE ON FINANCE**

**September 27, 2016**

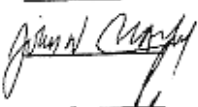
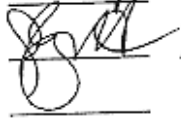
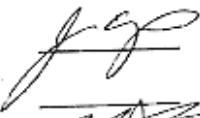

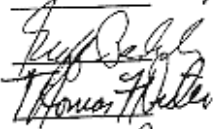
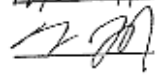
**John Crawford Chair**

**Glynn Hines Co-Chair**

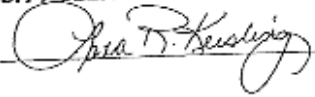
**All Council Members**

A DECLARATORY RESOLUTION designating an "Economic Revitalization Area" under I.C. 6-1.1-12.1 for property commonly known as 7606 Freedom Way, Fort Wayne, Indiana 46818 (First Gear, Inc.)

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

<u>DO PASS</u>	<u>DO NOT PASS</u>	<u>ABSTAIN</u>	<u>NO REC</u>
			
			
			
			
			

**LANA R. KEESLING  
CITY CLERK**



Public Hearing Date: N/A

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>TOTAL VOTES</u>	<u>AYES</u>	<u>NAYS</u>	<u>ABSTAINED</u>	<u>ABSENT</u>
ARP	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
BARRANDA	<input type="checkbox"/>	<input checked="" 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 type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
FREISTROFFER	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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: September 27, 2016

  
LANA R. KEESLING, CITY CLERK

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

General Resolution No. R-16-09-31 on the 27th day of September, 2016

ATTEST:

  
LANA R. KEESLING  
CITY CLERK

  
PRESIDING OFFICER

Presented by me to the Mayor of the City of Fort Wayne, Indiana, on the 28th of September 2016, at the hour of 10:15 o'clock A.M. E.S.T.

  
LANA R. KEESLING, CITY CLERK

Approved and signed by me this 28<sup>th</sup> day of September 2016, at the hour of 2:00 O'clock PM E.S.T.

  
THOMAS C. HENRY, MAYOR



**STATEMENT OF BENEFITS  
PERSONAL PROPERTY**

State Form 51704 (R4/11-15)  
Prescribed by the Department of Government Finance

CITY OF FORT WAYNE COMMUNITY DEVEL. DEPT. OF GOVERNMENT FINANCE

FORM SB-1/PP

**PRIVACY NOTICE**

Any information concerning the cost of the property and specific salaries paid to individual employees by the property owner is confidential per IC 6-1.1-12.1-5.7.

SEP 12 2016  
CAY

SEP 12 2016

**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 regarding designating an Economic Revitalization Area. Otherwise this statement must be submitted to the designating body BEFORE the public hearing. This form must be submitted to the designating body along with the new manufacturing equipment and/or research and development equipment, and/or logistical distribution equipment and/or information technology equipment for which the person wishes to claim a deduction.
- The statement of benefits form must be submitted to the designating body and the area designated an economic revitalization area before the installation of qualifying abatable equipment for which the person desires to claim a deduction.
- To obtain a deduction, a person must file a certified deduction schedule with the person's personal property return on a certified deduction schedule (Form 103-ERA) with the township assessor of the township where the property is situated or with the county assessor if there is no township assessor for the township. The 103-ERA must be filed between January 1 and May 15 of the assessment year in which new manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment is installed and fully functional, unless a filing extension has been obtained. A person who obtains a filing extension must file the form between January 1 and the extended due date of that year.
- Property owners whose Statement of Benefits was approved, must submit Form CF-1PP annually to show compliance with the Statement of Benefits. (IC 6-1.1-12.1-5.8)
- For a Form SB-1PP 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-1PP 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 First Gear, Inc.			Name of contact person Gregory A. Leffler		Telephone number ( 260 ) 490-3238		
Address of taxpayer (number and street, city, state, and ZIP code) 7606 Freedom Way, Fort Wayne, IN 46818-2165							
SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT							
Name of designating body Fort Wayne Common Council			County Allen		Resolution number (s) R-77-16		
Location of property 7606 Freedom Way, Fort Wayne, IN 46818-2165			CDSF listing district number 037 FW Washington		ESTIMATED		
Description of manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment. (Use additional sheets if necessary) Turn/Mill Center and Inspection Equipment for producing gear blanks			START DATE		COMPLETION DATE		
			Manufacturing Equipment		10/25/2016 12/31/2016		
			R & D Equipment				
			Logist Dist Equipment				
IT Equipment							
SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT							
Current number 18	Salaries 746593	Number retained 18	Salaries 746593	Number additional 1	Salaries 41600		
SECTION 4 ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT							
NOTE: Pursuant to IC 6-1.1-12.1-5.1 (d) (2) the COST of the property is confidential.							
		MANUFACTURING EQUIPMENT		R & D EQUIPMENT		LOGIST DIST EQUIPMENT	
		COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE
Current values		4,039,540	866,340				
Plus estimated values of proposed project		295,000	118,000				
Less values of any property being replaced							
Not estimated values upon completion of project							
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.					Date signed (month, day, year)		
Signature of authorized representative <i>Gregory A. Leffler</i>					September 9, 2016		
Printed name of authorized representative Gregory A. Leffler					Title President		

**FOR USE OF THE DESIGNATING BODY**

We have reviewed our prior actions relating to the designation of this economic revitalization area and find that the applicant meets the general standards adopted in the resolution previously approved by this body. Said resolution, passed under IC 8-1.1-12.1-2.5, provides for the following limitations as authorized under IC 8-1.1-12.1-2.

A. The designated area has been limited to a period of time not to exceed \_\_\_\_\_ calendar years \* (see below). The date this designation expires is December 31, 2016. NOTE: This question addresses whether the resolution contains an expiration date for the designated area.

B. The type of deduction that is allowed in the designated area is limited to:

1. Installation of new manufacturing equipment;	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Enhanced Abatement per IC 8-1.1-12.1-18 Check box if an enhanced abatement was approved for one or more of these types.
2. Installation of new research and development equipment;	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
3. Installation of new logistical distribution equipment;	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
4. Installation of new information technology equipment;	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	

C. The amount of deduction applicable to new manufacturing equipment is limited to \$ Unlimited cost with an assessed value of \$ Unlimited. (One or both lines may be filled out to establish a limit, if desired.)

D. The amount of deduction applicable to new research and development equipment is limited to \$ N/A cost with an assessed value of \$ N/A. (One or both lines may be filled out to establish a limit, if desired.)

E. The amount of deduction applicable to new logistical distribution equipment is limited to \$ N/A cost with an assessed value of \$ N/A. (One or both lines may be filled out to establish a limit, if desired.)

F. The amount of deduction applicable to new information technology equipment is limited to \$ N/A cost with an assessed value of \$ N/A. (One or both lines may be filled out to establish a limit, if desired.)

G. Other limitations or conditions (specify) \_\_\_\_\_

H. The deduction for new manufacturing equipment and/or new research and development equipment and/or new logistical distribution equipment and/or new information technology equipment installed and first claimed eligible for deduction is allowed for:

<input type="checkbox"/> Year 1	<input type="checkbox"/> Year 2	<input type="checkbox"/> Year 3	<input type="checkbox"/> Year 4	<input checked="" type="checkbox"/> Year 5	<input type="checkbox"/> Enhanced Abatement per IC 8-1.1-12.1-18
<input type="checkbox"/> Year 6	<input type="checkbox"/> Year 7	<input type="checkbox"/> Year 8	<input type="checkbox"/> Year 9	<input type="checkbox"/> Year 10	Number of years approved: _____
					(Enter one to twenty (1-20) years; may not exceed twenty (20) years.)

I. For a Statement of Benefits approved after June 30, 2013, did this designating body adopt an abatement schedule per IC 8-1.1-12.1-17?  Yes  No  
If yes, attach a copy of the abatement schedule to this form.  
If no, the designating body is required to establish an abatement schedule before the deduction can be determined.

Also we have reviewed the information contained in the statement of benefits and find that the estimates and expectations are reasonable and have determined that the totality of benefits is sufficient to justify the deduction described above.

Approved by: (Signature and title of authorized member of designating body) <u>John W. Crawford</u>	Telephone number <u>(260) 427-1221</u>	Date signed (month, day, year) <u>9/27/16</u>
Printed name of authorized member of designating body <u>JOHN W. CRAWFORD</u>	Name of designating body <u>COMMON COUNCIL</u>	
Attested by: (Signature and title of attester) <u>Stacy Reed</u>	Printed name of attester <u>Stacy Reed</u>	
* If the designating body limits the time period during which an area is an economic revitalization area, that limitation does not limit the length of time a taxpayer is entitled to receive a deduction to a number of years that is less than the number of years designated under IC 8-1.1-12.1-17.		

**IC 8-1.1-12.1-17**

**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.

**A CONFIRMING RESOLUTION designating an  
"Economic Revitalization Area" under I.C. 6-1.1-  
12.1 for property commonly known as 7606  
Freedom Way, Fort Wayne, Indiana 46818 (First  
Gear, Inc.)**

**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 eight full-time, permanent jobs for a total new, annual payroll of \$216,320, with the average new annual job salary being \$27,040 and retain 13 full-time, permanent jobs for a current annual payroll of \$464,608, with the average current annual job salary being \$29,038; and

**WHEREAS**, the total estimated project cost is \$1,549,000; and

**WHEREAS**, a recommendation has been received from the Committee on Finance on 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, 2011, 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 personal property for new manufacturing 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 the value of the new manufacturing equipment, all contained

1  
2 In Petitioner's Statement of Benefits are reasonable and are benefits that can be reasonably  
3 expected to result from the proposed described installation of the new manufacturing  
4 equipment.

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

7 ... If the proposed new manufacturing equipment is not installed, the approximate  
8 current year tax rates for this site would be \$3.0261/\$100.

9 ... If the proposed new manufacturing equipment is installed and no deduction is  
10 granted, the approximate current year tax rate for the site would be  
11 \$3.0261/\$100 (the change would be negligible).

12 ... If the proposed new manufacturing equipment is installed, and a deduction  
13 percentage of eighty percent (80%) is assumed, the approximate current year  
14 tax rate for the site would be \$3.0261/\$100 (the change would be negligible).

15 **SECTION 6.** Pursuant to I.C. 6-1.1-12.1, it is hereby determined that the deduction  
16 from the assessed value of the new manufacturing equipment shall be for a period of ten  
17 years.

18 **SECTION 7.** The benefits described in the Petitioner's Statement of Benefits can be  
19 reasonably expected to result from the project and are sufficient to justify the applicable  
20 deductions.

21 **SECTION 8.** For new manufacturing equipment, a deduction application must  
22 contain a performance report showing the extent to which there has been compliance with  
23 the Statement of Benefits form approved by the Fort Wayne Common Council at the time of  
24 filing. This report must be submitted to the Allen County Auditor's Office, and the City of Fort  
25 Wayne's Community Development Division and must be included with the deduction  
26 application. For subsequent years, the performance report must be updated and submitted  
27 along with the deduction application at the time of filing.

28 **SECTION 9.** The performance report must contain the following information

- 29 (a) The cost and description of real property improvements and/or new  
30 manufacturing equipment acquired.
- (b) The number of employees hired through the end of the preceding calendar year  
as a result of the deduction.
- (c) The total salaries of the employees hired through the end of the preceding  
calendar year as a result of the deduction.
- (d) The total number of employees employed at the facility receiving the deduction.
- (e) The total assessed value of the real and/or personal property deductions.
- (f) The tax savings resulting from the real and/or personal property being abated.

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**SECTION 10.** That, the taxpayer is non-delinquent on any and all property tax due to jurisdictions within Allen County, Indiana.

**SECTION 11.** 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 said chapter may be required to repay the deduction amount as determined by the county auditor in accordance with section 12 of said chapter if the property owner ceases operations at the facility for which the deduction was granted and if the Common Council finds that the property owner obtained the deduction by intentionally providing false information concerning the property owner's plans to continue operation at the facility.

**SECTION 12.** 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

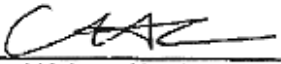
  
\_\_\_\_\_  
Carol Helton, City Attorney

EXHIBIT A

ZORRAB K. TAZIAN, P.E. & L.S.  
 JOHN C. SAUER, L.S.  
 SAM L. FRUST, L.S.

**zktazian**  
 ASSOCIATES, INC.  
 345 WEST WAYNE STREET  
 SUITE 202  
 FORTI WAYNE, INDIANA 46922  
 PHONES: 219-824-3232  
 219-824-3234 FAX

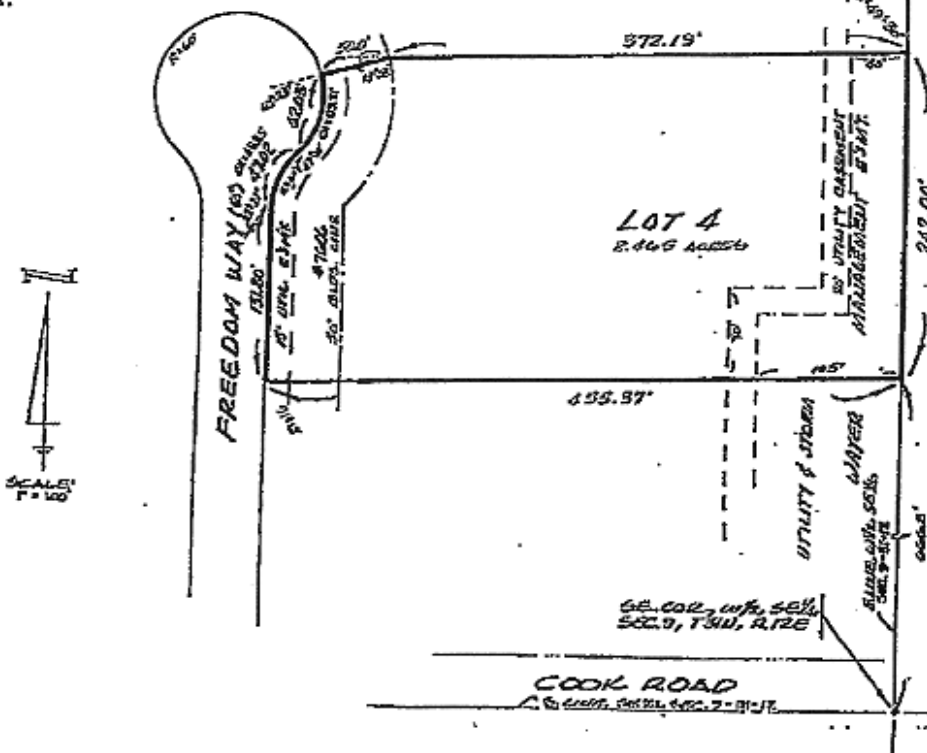
CERTIFICATE OF SURVEY

This document is a record of a survey of land and real estate prepared to conform with established rules of surveying and made to accord with the records or plat on file in the Recorder's Office of \_\_\_\_\_ County, State of Indiana. The land described is in full dimensions as shown hereon to feet. It is free from encroachments by adjoining land owners unless specifically stated below. Corners v perpetuated as indicated.

DESCRIPTION OF REAL ESTATE

Part of the West Half of the Southeast Quarter of Section 9, Township 31 North, Range 12 East, Allen County, Indiana, more particularly described as follows, to wit:

beginning on the East line of the West Half of the Southeast Quarter of said Section 9, at a point situated 666.8 feet North of the Southeast corner thereof; thence North, on and along said East line, a distance of 242.0 feet; thence Westerly, by a deflection angle left of 90 degrees 49 minutes 30 seconds and parallel to the South line of said Southeast Quarter, a distance of 372.19 feet; thence Southwesterly, by a deflection angle left of 13 degrees 09 minutes, a distance of 50.0 feet; thence Southwesterly, on and along the arc of a cut-in-sac curve having a radius of 60.0 feet, an arc distance of 62.03 feet, being subtended by a long chord having a length of 69.31 feet and deflecting left 60 degrees 29 minutes from the last described course, to the point of reverse curvature of a regular curve to the left having a radius of 60.0 feet; thence Southerly, on and along the arc of said curve, a distance of 47.02 feet, being subtended by a long chord having a length of 45.63 feet and deflecting right 67 degrees 10 minutes from the last described long chord; thence Southerly, and tangent to the last said curve, by a deflection angle left of 22 degrees 27 minutes from the last described long chord, a distance of 131.60 feet; thence East, by a deflection angle left of 91 degrees 12 minutes and parallel to said South line, a distance of 455.37 feet to the point of beginning, containing 2.465 acres of land, subject to all easements of record, this tract being Lot 4 in the proposed plat of Liberty Industrial Park.



I hereby certify on the 29<sup>th</sup> day of JUNE 1990 that the above survey is correct.  
 Surveyed for:  
 Survey No.:

*[Handwritten signature]*



Read the first time in full and on motion by Harper and duly adopted, read the second time by title and referred to the Committee on Finance (and the City Plan Commission for recommendation) and Public Hearing to be held after due legal notice, at Room 030 - Council Discussion Garden Level - Citizens Square, Fort Wayne, Indiana, on Tuesday the 22nd day of May, 2012, at 5:30 o'clock P. M., E.S.T.

DATED: 5-8-12

Sandra E. Kennedy  
SANDRA E. KENNEDY, CITY CLERK

Read the third time in full and on motion by Harper placed on its passage. PASSED LOST by the following vote:

	<u>AYES</u>	<u>NAYS</u>	<u>ABSTAINED</u>	<u>ABSENT</u>
<u>TOTAL VOTES</u>	<u>9</u>	---	---	---
<u>BENDER</u>	<u>✓</u>	---	---	---
<u>CRAWFORD</u>	<u>✓</u>	---	---	---
<u>DIDIER</u>	<u>✓</u>	---	---	---
<u>HARPER</u>	<u>✓</u>	---	---	---
<u>HINES</u>	<u>✓</u>	---	---	---
<u>JEHL</u>	<u>✓</u>	---	---	---
<u>PADDOCK</u>	<u>✓</u>	---	---	---
<u>SHOAF</u>	<u>✓</u>	---	---	---
<u>SMITH</u>	<u>✓</u>	---	---	---

DATED: 5-22-12

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-24-12 on the 22nd day of May, 2012

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

SEAL  
[Signature]  
PRESIDING OFFICER

Presented by me to the Mayor of the City of Fort Wayne, Indiana, on the 23rd day of May, 2012, 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 25<sup>th</sup> day of MAY, 2012, at the hour of 8:00 o'clock P. M., E.S.T.

Thomas C. Henry  
THOMAS C. HENRY, MAYOR

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BILL NO. R-12-05-10

DECLARATORY RESOLUTION NO. R- 20-12

**A DECLARATORY RESOLUTION designating an "Economic Revitalization Area" under I.C. 6-1.1-12.1 for property commonly known as 7606 Freedom Way, Fort Wayne, Indiana 46818 (First Gear, Inc.)**

**WHEREAS**, Petitioner has duly filed its petition dated April 24, 2012 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 create eight full-time, permanent jobs for a total new, annual payroll of \$216,320, with the average new annual job salary being \$27,040 and retain 13 full-time and three part-time, permanent jobs for a total current annual payroll of \$464,608, with the average current, annual job salary being \$29,038; and

**WHEREAS**, the total estimated project cost is \$1,549,000; 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, 2011, 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

1                   **SECTION 3.** That, said designation of the hereinabove described property as an  
2 "Economic Revitalization Area" shall apply to a deduction of the assessed value of personal  
3 property for new manufacturing equipment.

4                   **SECTION 4.** That, the estimate of the number of individuals that will be employed  
5 or whose employment will be retained and the estimate of the annual salaries of those  
6 individuals and the estimate of the value of new manufacturing equipment, all contained in  
7 Petitioner's Statement of Benefits, are reasonable and are benefits that can be reasonably  
8 expected to result from the proposed described installation of new manufacturing equipment.

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

11                   (a) If the proposed new manufacturing equipment is not installed, the approximate  
12 current year tax rates for this site would be \$3.0261/\$100.

13                   (b) If the proposed new manufacturing equipment is installed and no deduction is  
14 granted, the approximate current year tax rate for the site would be  
15 \$3.0261/\$100 (the change would be negligible).

16                   (c) If the proposed new manufacturing equipment is installed and a deduction  
17 percentage of eighty percent (80%) is assumed, the approximate current year  
18 tax rate for the site would be \$3.0261/\$100 (the change would be negligible).

19                   **SECTION 6.** That, this Resolution shall be subject to being confirmed, modified  
20 and confirmed, or rescinded after public hearing and receipt by Common Council of the  
21 above described recommendations and resolution, if applicable.

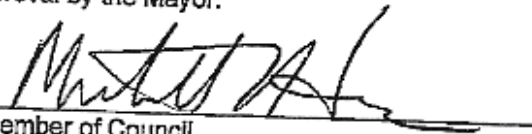
22                   **SECTION 7.** That, pursuant to I.C. 6-1.1-12.1, it is hereby determined that the  
23 deduction from the assessed value of the new manufacturing equipment shall be for a period  
24 of ten years.

25                   **SECTION 8.** That, the benefits described in the Petitioner's Statement of Benefits  
26 can be reasonably expected to result from the project and are sufficient to justify the  
27 applicable deductions.

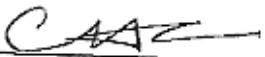
28                   **SECTION 9.** That, the taxpayer is non-delinquent on any and all property tax due  
29 to jurisdictions within Allen County, Indiana.

30                   **SECTION 10.** 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 said 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.

1  
2 **SECTION 11.** That, this Resolution shall be in full force and effect from and after  
3 its passage and any and all necessary approval by the Mayor.

4   
5 Member of Council

6 APPROVED AS TO FORM AND LEGALITY

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8 Carol Helton, City Attorney

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Read the first time in full and on motion by Harper and duly adopted, read the second time by title and referred to the Committee on Finance (and the City Plan Commission for recommendation) and Public Hearing to be held after due legal notice, at Room 830 - Council Discussion Garden Level - Citizens Square, Fort Wayne, Indiana, on \_\_\_\_\_ the \_\_\_\_\_ day of \_\_\_\_\_, 2012, at \_\_\_\_\_ o'clock \_\_\_\_\_ M.E.S.T.

DATED: 5-8-12

Sandra E. Kennedy  
SANDRA E. KENNEDY, CITY CLERK

Read the third time in full and on motion by Harper and duly adopted, placed on its passage. PASSED Lost by the following vote:

	<u>AYES</u>	<u>NAYS</u>	<u>ABSTAINED</u>	<u>ABSENT</u>
<u>TOTAL VOTES</u>	<u>9</u>	_____	_____	_____
<u>BENDER</u>	<u>✓</u>	_____	_____	_____
<u>CRAWFORD</u>	<u>✓</u>	_____	_____	_____
<u>DIDIER</u>	<u>✓</u>	_____	_____	_____
<u>HARPER</u>	<u>✓</u>	_____	_____	_____
<u>HINES</u>	<u>✓</u>	_____	_____	_____
<u>JEHL</u>	<u>✓</u>	_____	_____	_____
<u>PADDOCK</u>	<u>✓</u>	_____	_____	_____
<u>SHOAF</u>	<u>✓</u>	_____	_____	_____
<u>SMITH</u>	<u>✓</u>	_____	_____	_____

DATED: 5-8-12

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-20-12 on the 8<sup>th</sup> day of May, 2012

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

SEAL  
[Signature]  
PRESIDING OFFICER

Presented by me to the Mayor of the City of Fort Wayne, Indiana, on the 9<sup>th</sup> day of May, 2012, at the hour of 11:30 o'clock A. M.E.S.T.

Sandra E. Kennedy  
SANDRA E. KENNEDY, CITY CLERK

Approved and signed by me this 9<sup>TH</sup> day of MAY, 2012, at the hour of 4:30 o'clock \_\_\_\_\_ M.E.S.T.

Thomas C. Henry  
THOMAS C. HENRY, MAYOR



**STATEMENT OF BENEFITS  
PERSONAL PROPERTY**

\*State Form 51704 (5-04)

Prescribed by the Department of Local Government Finance

CITY OF FT WAYNE

**FORM  
SB - 1 / PP**

APR 24 2012 emc

**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** a person installs the new manufacturing equipment and/or research and development equipment, and/or logistical distribution equipment and/or information technology equipment for which the person wishes to claim a deduction. Projects planned or committed to after July 1, 1987 and areas designated after July 1, 1987 require a STATEMENT OF BENEFITS. (IC 6-1.1-12.1)
2. Approval of the designating body (City Council, Town Board, County Council, etc.) must be obtained prior to installation of the new manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment, **BEFORE** a deduction may be approved
3. To obtain a deduction, Form 322 ERA/PPME and/or Form 322 ERA/PP Other, must be filed with the county auditor. Form 322 ERA/PPME and/or Form 322 ERA/PP Other must be filed between March 1 and May 15 of the assessment year in which new manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment becomes assessable, unless a filing extension has been obtained. A person who obtains a filing extension must file the form between March 1 and the extended due date of that year.
4. Property owners whose Statement of Benefits was approved after June 30, 1991 must submit Form CF-1 annually to show compliance with the Statement of Benefits. (IC 6-1.1-12.1-5.6)
5. The schedules established under IC 6-1.1-12.1-4(d) and IC 6-1.1-12.1-4.5(e) effective July 1, 2000 apply to any statement of benefits filed on or after July 1, 2000. The schedules effective prior to July 1, 2000 shall continue to apply to those statement of benefits filed before July 1, 2000.

COMMON COUNCIL

SECTION 1		TAXPAYER INFORMATION								
Name of taxpayer <b>FIRST GEAR</b>										
Address of taxpayer (street and number, city, state and ZIP code) <b>7606 FREEDOM WAY, FORT WAYNE, IN 46818</b>										
Name of contact person <b>GREGORY A. LEFFLER</b>						Telephone number <b>(260) 490-3238</b>				
SECTION 2		LOCATION AND DESCRIPTION OF PROPOSED PROJECT								
Name of designating body <b>FORT WAYNE COMMON COUNCIL</b>						Resolution number <b>R-24-12</b>				
Location of property <b>7606 FREEDOM WAY, FORT WAYNE, IN 46818</b>				County <b>ALLEN</b>		Taxing district <b>073 F.W. WASHINGTON</b>				
Description of manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment (use additional sheets if necessary)  <b>SHAPING MACHINE FOR CUTTING GEARS</b>				ESTIMATED						
						Start Date	Completion Date			
				Manufacturing Equipment		5/1/2012	12/31/2017			
				R & D Equipment						
				Logist Dist Equipment *						
IT Equipment *										
SECTION 3		ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT								
Current number <b>16</b>	Salaries <b>464,608.00</b>	Number retained <b>16</b>	Salaries <b>464,608.00</b>	Number additional <b>8</b>	Salaries <b>216,320.00</b>					
SECTION 4		ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT								
NOTE: Pursuant to IC 6-1.1-12.1-5.1 (d) (2) the COST of the property is confidential.		Manufacturing Equipment		R & D Equipment		Logist Dist Equipment *		IT Equipment *		
		Cost	Assessed Value	Cost	Assessed Value	Cost	Assessed Value	Cost	Assessed Value	
		Current values	2,647,666.00	794,300.00						
		Plus estimated values of proposed project	1,549,000.00	484,700.00						
		Less values of any property being replaced								
Net estimated values upon completion of project		4,196,666.00	1,258,999.00							
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>Gregory A. Leffler</i>				Title <b>PRESIDENT</b>		Date signed (month, day, year) <b>4-24-12</b>				

\* See IC 6-1.1-12.1-2.3.

We have reviewed our prior actions relating to the designation of this economic revitalization area and find that the applicant meets the general standards adopted in the resolution previously approved by this body. Said resolution, passed under IC 8-1.1-12.1-2.5, provides for the following limitations as authorized under IC 8-1.1-12.1-2.

- A. The designated area has been limited to a period of time not to exceed      calendar years \* (see below). The date this designation expires is December 31, 2014.
- B. The type of deduction that is allowed in the designated area is limited to:
- |  |   |
|--|---|
| 1. Installation of new manufacturing equipment;            | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| 2. Installation of new research and development equipment; | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 3. Installation of new logistical distribution equipment.  | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 4. Installation of new information technology equipment;   | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
- C. The amount of deduction applicable to new manufacturing equipment is limited to \$ unlimited cost with an assessed value of \$ unlimited.
- D. The amount of deduction applicable to new research and development equipment is limited to \$ N/A cost with an assessed value of \$ N/A.
- E. The amount of deduction applicable to new logistical distribution equipment is limited to \$ N/A cost with an assessed value of \$ N/A.
- F. The amount of deduction applicable to new information technology equipment is limited to \$ N/A cost with an assessed value of \$ N/A.
- G. Other limitations or conditions (specify) Subject to taxpayer's non-delinquent status on any and all property tax due to taxing jurisdictions within Allen County, Indiana.
- H. The deduction for new manufacturing equipment and/or new research and development equipment and/or new logistical distribution equipment and/or new information technology equipment installed and first claimed eligible for deduction after July 1, 2000 is allowed for:
- |                                     |   |  |
|-------------------------------------|---|--|
| <input type="checkbox"/> 1 year     | <input type="checkbox"/> 6 years                | ** For ERA's established prior to July 1, 2000 only a 5 or 10 year schedule may be deducted. |
| <input type="checkbox"/> 2 years    | <input type="checkbox"/> 7 years                |  |
| <input type="checkbox"/> 3 years    | <input type="checkbox"/> 8 years                |  |
| <input type="checkbox"/> 4 years    | <input type="checkbox"/> 9 years                |  |
| <input type="checkbox"/> 5 years ** | <input checked="" type="checkbox"/> 10 years ** |  |

Also we have reviewed the information contained in the statement of benefits and find that the estimates and expectations are reasonable and have determined that the totality of benefits is sufficient to justify the deduction described above.

Approved: (signature and title of authorized member) <i>Thomas A. ...</i> <i>President</i>	Telephone number <i>260-427-1221</i>	Date signed (month, day, year) <i>5-8-12</i>
Attested By: <i>Richard E. Kennedy</i> <i>City Clerk</i>	Designated body <i>Common Council</i>	

\* If the designating body limits the time period during which an area is an economic revitalization area, it does not limit the length of time a taxpayer is entitled to receive a deduction to a number of years designated under IC 8-1.1-12.1-4.5



DIGEST SHEET

TITLE OF ORDINANCE: **Declaratory Resolution**

DEPARTMENT REQUESTING ORDINANCE: **Community Development Division**

SYNOPSIS OF ORDINANCE: **First Gear, Inc. is requesting the designation of an Economic Revitalization Area for property located at 4321 Goshen Road. This designation will allow First Gear, Inc. to relocate new manufacturing equipment purchased under previously approved resolutions and continue those existing phase-in schedules.**

EFFECT OF PASSAGE: **Investment in larger facility with future growth potential, retention of 25 full-time jobs with an annual payroll of \$976,976.**

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

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

ASSIGNED TO COMMITTEE (PRESIDENT): **Sharon Tucker and Jason Arp**

# MEMORANDUM



**TO:** City Council  
**FROM:** Carman Young, Economic Development Specialist  
**DATE:** March 5, 2020  
**RE:** Request for designation by First Gear, Inc. as an ERA for personal property improvements.

## BACKGROUND

PROJECT ADDRESS:	<b>4321 Goshen Road</b>	PROJECT LOCATED WITHIN:	N/A
PROJECT COST:	<b>\$4,444,000</b>	COUNCILMANIC DISTRICT:	<b>3</b>

COMPANY PRODUCT OR SERVICE:	<b>First Gear, Inc. is a high precision gear manufacturer.</b>
PROJECT DESCRIPTION:	<b>First Gear, Inc. is purchasing a new property with a larger building. This designation will allow them to relocate personal property manufacturing equipment purchased under previously approved projects with active phase-in schedules.</b>

CREATED		RETAINED	
JOBS CREATED (FULL-TIME):	<b>0</b>	JOBS RETAINED (FULL-TIME):	<b>25</b>
JOBS CREATED (PART-TIME):	<b>0</b>	JOBS RETAINED (PART-TIME):	<b>0</b>
TOTAL NEW PAYROLL:	<b>0</b>	TOTAL RETAINED PAYROLL:	<b>\$976,976</b>
AVERAGE SALARY (FULL-TIME NEW):	<b>0</b>	AVERAGE SALARY (FULL-TIME RETAINED):	<b>\$39,079</b>

## COMMUNITY BENEFIT REVIEW

Yes  No  N/A

Project will encourage vacant or under-utilized land appropriate for commercial or industrial use?

**Explain: Since the relocation of the previous occupant, the facility at 4321 Goshen Road has been unoccupied. First Gear, Inc. will purchase and occupy the facility.**

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 I-1, Limited Industrial. Use of this property is consistent with the land use policies of the City of Fort Wayne.**

Yes  No  N/A

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

Yes  No  N/A

Project encourages the improvement or replacement of obsolete manufacturing and/or research and development and/or information technology and/or logistical distribution equipment?

Yes  No  N/A

Project will result in significant conversion of solid waste or hazardous waste into energy or other useful products?

Yes  No  N/A

Project encourages preservation of a 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?  
**Explain: 25 full-time positions will be retained.**

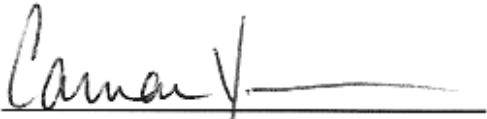
Yes  No  N/A

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

**POLICY**

Per Indiana Code 6-1.1-12.1-4.6 a designating body may adopt a resolution allowing a property owner to relocate new manufacturing equipment for which a deduction has been granted as long as the new location is within the same economic revitalization area or within a different economic revitalization area if the area is within the jurisdiction of the designating body. The relocated new manufacturing equipment remains eligible for the assessed value deduction and the same deduction percentage is to be applied as if the new manufacturing equipment had not been relocated.

**COMMENTS**

Signed and Reviewed:   
Economic Development Specialist

Reviewed:   
Economic Development Administrator

**REPORT OF COMMITTEE ON FINANCE**

**March 10, 2020**

**Sharon Tucker Chair**

**Jason Arp Co-Chair**

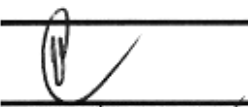
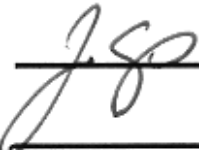

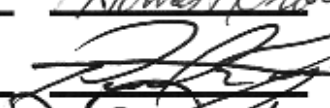




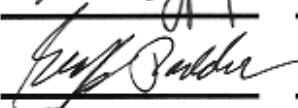

**All Council Members**

A Declaratory Resolution designating an "Economic Revitalization Area" under I.C. 6-1.1-12.1 for property commonly known as 4321 Goshen Road Fort Wayne, IN 46818

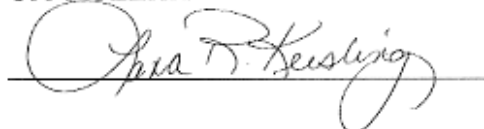
*First Gear, Inc.*

This bill is to be Introduced, Discussed and Voted for Passage this evening

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

<u>COUNCIL MEMBER</u>	<u>DO PASS</u>	<u>DO NOT PASS</u>	<u>ABSTAIN</u>
ARP			
CHAMBERS			
DIDIER			
ENSLEY			
FREISTROFFER			
HINES			
JEHL			
PADDOCK			
TUCKER			

**LANA R. KEESLING  
CITY CLERK**



Public Hearing Date: N/A

Read the first time in full and on motion by Councilperson Tucker.

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

Read the third time in full and on motion by Councilperson Tucker, 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 type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CHAMBERS	<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 type="checkbox"/>	<input checked="" 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"/>
TUCKER	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

DATED: March 10, 2020

  
LANA R. KEESLING, CITY CLERK

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

Resolution No. R-20-03-06 on the 10th day of March, 2020

ATTEST:

  
LANA R. KEESLING  
CITY CLERK

  
PRESIDING OFFICER

Presented by me to the Mayor of the City of Fort Wayne, Indiana, on the 11th of March 2020, at the hour of 10:00 o'clock A.M. E.S.T.

  
LANA R. KEESLING, CITY CLERK

Approved and signed by me this 11<sup>TH</sup> day of MARCH 2020, at the hour of 10:30 o'clock AM E.S.T.

  
THOMAS C. HENRY, MAYOR

