

A DECLARATORY RESOLUTION designating an “Economic Revitalization Area” under I.C. 6-1.1-12.1 for property commonly known as 4051 Kraft Pkwy, Fort Wayne, Indiana 46808 (Clear Choice Glass/Don Saylor Investments)

WHEREAS, Petitioner has duly filed its petition dated May 08, 2017 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 five full-time, and two part-time permanent jobs for a total additional annual payroll of \$166,000, with the average additional, annual job salary being \$26,200 and retain one full-time permanent job with a total current payroll of \$70,200; and

WHEREAS, the total estimated project cost is \$1,100,000; 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 real estate improvements to be made between June 1, 2020 and February 28, 2021.

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

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

- 8 (a) If the proposed development does not occur, the approximate current year tax rates
9 for this site would be \$3.2510/\$100.
- 10 (b) If the proposed development does occur and no deduction is granted, the
11 approximate current year tax rate for the site would be \$3.2510/\$100 (the change
12 would be negligible).
- 13 (c) If the proposed development occurs and a deduction percentage of fifty percent
14 (50%) is assumed, the approximate current year tax rate for the site would be
15 \$3.2510/\$100 (the change would be negligible).

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17 confirmed, or rescinded after public hearing and receipt by Common Council of the above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

19 **SECTION 7.** That, pursuant to I.C. 6-1.1-12.1, it is hereby determined that the
20 deduction from the assessed value of the real property shall be for a period of three years.

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

Year of Deduction	Percentage
1	100%
2	66%
3	33%
4	0%

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

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


28 **SECTION 11.** That, pursuant to I.C. 6-1.1-12.1-12 et al, any property owner that has
29 received a deduction under section 3 or 4.5 of this chapter may be required to repay the
30 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

1 granted and if the Common Council finds that the property owner obtained the deduction by
2 intentionally providing false information concerning the property owner's plans to continue
3 operation at the facility.

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

6 
7 _____
8 Member of Council

9 APPROVED AS TO FORM AND LEGALITY

10 
11 _____
12 Carol Helton, City Attorney



CITY OF FT. WAYNE 12/2019
CRY
MAY 08 2020

ECONOMIC REVITALIZATION AREA APPLICATION
CITY OF FORT WAYNE, INDIANA

COMMUNITY DEVELOPMENT

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

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

Total cost of real estate improvements: 1,100,000

Total cost of manufacturing equipment improvements: _____

Total cost of research and development equipment improvements: _____

Total cost of logistical distribution equipment improvements: _____

Total cost of information technology equipment improvements: _____

TOTAL OF ABOVE IMPROVEMENTS: 1,100,000

GENERAL INFORMATION

Real property taxpayer's name: Don Saylor Investments

Personal property taxpayer's name: Don Saylor

Telephone number: 260-466-1100

Address listed on tax bill: 4051 Kraft PKWY

Name of company to be designated, if applicable: Clear Choice Glass

Year company was established: 2016

Address of property to be designated: 4051 KRAFT PKWY

Real estate property identification number: PIN# 02-07-28-151-001-001-073

Contact person name: Don Saylor

Contact person telephone number: 260 466 1100 Contact email: clearchoiceglassftw@gmail.com

Contact person address: 2132 Versailles Village PL

List company officer and/or principal operating personnel

NAME	TITLE	ADDRESS	PHONE NUMBER
Don Saylor	President / owner	2132 Versailles Village PL	260-466-1100

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

NAME	PERCENTAGE
DON Saylor	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? 65%
 What percentage of sales is made to the ultimate customer? 65%
 What percentage of sales will be from service calls? 35%

What is the percentage of clients/customers served that are located outside of Allen County? 10%

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

Describe the nature of the company's business, product, and/or service: We Provide Standard and custom glass for commercial, residential, and automotive needs

Dollar amount of annual sales for the last three years:

Year	Annual Sales
2017	305,267. ⁰⁰
2018	396,060. ⁰⁰
2019	418,846. ⁰⁰

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

Customer Name	City/State	Annual Gross Sales
SDI	Fort Wayne, IN	25,180.00
Fort Wayne Truck	Fort Wayne, IN	13,853.00
Koesters	Fort Wayne, IN	13,426.00

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

Supplier Name	City/State	Annual Gross Purchases
PGW	Fort Wayne, IN	49,280.00
Pilkington	Toledo, OH	43,020.00
AI G	Plymouth, MI	21,290.00

List the company's top three competitors:

Competitor Name	City/State
Safelite	Fort Wayne, IN
Oneils Glass	Fort Wayne, IN
City Glass	Fort Wayne, IN

Describe the product or service to be produced or offered at the project site: Remove / replace auto glass, cut glass, repair windows. Commercial Metal + glass mirrors, shower doors. Complete house windows, glass manufacturer (build units) custom glass for furniture.

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?

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: NONE

Describe the condition of the structure(s) listed above: N/A

Describe the improvements to be made to the property to be designated for tax phase-in purposes: Clear Choice Glass - 12,600 sq. ft. facility. Masonary and steel structure with glass front. Concrete with asphalt paving.

Projected construction start (month/year): 6/2020

Projected construction completion (month/year): 12/2020

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.

YES

PERSONAL PROPERTY INFORMATION

Complete this section of the application if you are requesting a deduction from assessed value of new manufacturing, research and development, logistical distribution or information technology equipment.

List below the equipment for which you are seeking an economic revitalization area designation.

Manufacturing equipment must be used in the direct production, manufacture, fabrication, assembly, extraction, mining, processing, refining, or finishing of other tangible personal property at the site to be designated. Research and development equipment consists of laboratory equipment, research and development equipment, computers and computer software, telecommunications equipment or testing equipment used in research and development activities devoted directly and exclusively to experimental or laboratory research and development for new products, new uses of existing products, or improving or testing existing products at the site to be designated. Logistical distribution equipment consists of racking equipment, scanning or coding equipment, separators, conveyors, fork lifts or lifting equipment, transitional moving equipment, packaging equipment, sorting and picking equipment, software for technology used in logistical distribution, is used for the storage or distribution of goods, services, or information. Information technology equipment consists of equipment, including software used in the fields of information processing, office automation, telecommunication facilities and networks, informatics, network administration, software development and fiber optics: (use additional sheets, if necessary)

Yes No Has the above equipment for which you are seeking a designation, ever before been used for any purpose in Indiana? If yes, was the equipment acquired at an arms length transaction from an entity not affiliated with the applicant? Yes No

Yes No Will the equipment be leased?
Date first piece of equipment will be purchased (month/year): _____
Date last piece of equipment will be installed (month/year): _____

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

ELIGIBLE VACANT BUILDING INFORMATION

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

Yes No Has the building for which you are seeking designation for tax phase-in been unoccupied for at least one year? Please provide evidence of occupation. (i.e. certificate of occupancy, paid utility receipts, executed lease agreements)

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.

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

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
Don Saylor	owner	1	70,200.00

Retained Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll
Don Saylor	owner	1	70,200.00

Additional Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll
Glass Tech		2	75,000.00
Secretary		1	21,000.00
Glass Trainee		1	20,000.00
Flat Glass Tech		1	15,000.00

PUBLIC BENEFIT INFORMATION

Current Part-Time or Temporary Jobs

Occupation	Occupation Code	Number of Jobs	Total Payroll

Retained Part-Time or Temporary Jobs

Occupation	Occupation Code	Number of Jobs	Total Payroll

Additional Part-Time or Temporary Jobs

Occupation	Occupation Code	Number of Jobs	Total Payroll
Customer Service Rep		1	20,000. ⁰⁰
Flat Glass Tech		1	15,000. ⁰⁰

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

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

List any benefits not mentioned above: _____

When will you reach the levels of employment shown above? (month/year): 18 months

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

Don Saylor - President

 Printed Name and Title of Applicant

3/25/2020

 Date

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

A parcel of land located in the Northwest One-Quarter of Section 28, Township 31 North, Range 12 East in Allen County, Indiana and more particularly described as follows:

COMMENCING at the West Quarter corner of Section 28, Township 31 North, Range 12 East in Allen County, Indiana as marked by a railroad spike found as referenced on previous survey #94185 and by Document Number 87-26826; thence North 00 degrees 11 minutes 04 seconds East (bearing basis for this description) along the West line of said Northwest One-Quarter, a distance of 835.01 feet; thence North 89 degrees 42 minutes 04 seconds East, a distance of 50.00 feet to a set five-eighths inch diameter steel pin with Firm #0026 identification cap and being the Point of Beginning.

BEGINNING at the above described point; thence North 00 degrees 11 minutes 04 seconds East parallel with the said West line, a distance of 395.01 feet to a set five-eighths inch diameter steel pin with Firm #0026 identification cap; thence North 89 degrees 42 minutes 04 Seconds East, a distance of 328.36 feet to a set five-eighths inch diameter steel pin with Firm #0026 identification cap; thence South 15 degrees 59 minutes 31 seconds West, a distance of 28.15 feet to a set five-eighths inch diameter steel pin with Firm #0026 identification cap; thence South 07 degrees 21 minutes 10 seconds West, a distance of 72.14 feet to a set five-eighths inch diameter steel pin with Firm #0026 identification cap; thence South 01 degrees 17 minutes 10 seconds East, a distance of 176.99 feet to a set five-eighths inch diameter steel pin with Firm #0026 identification cap; thence South 12 degrees 07 minutes 29 seconds East, a distance of 122.10 feet to a set five-eighths inch diameter steel pin with Firm #0026 identification cap; thence South 89 degrees 42 minutes 04 seconds West, a distance of 342.26 feet to the Point of Beginning, containing 2.90 acres, more or less.



**STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS**

State Form 51767 (R6 / 10-14)
Prescribed by the Department of Local Government Finance

CITY OF FT. WAYNE
CRJ
MAY 08 2020
COMMUNITY DEVELOPMENT

20__ PAY 20__
FORM SB-1 / Real Property
PRIVACY NOTICE Any information concerning the cost of the property and specific salaries paid to individual employees by the property owner is confidential per IC 6-1.1-12.1-5.1.

This statement is being completed for real property that qualifies under the following Indiana Code (check one):

- Redevelopment or rehabilitation of real estate improvements (IC 6-1.1-12.1-4)
 Residentially distressed area (IC 6-1.1-12.1-4.1)

INSTRUCTIONS:

- This statement must be submitted to the body designating the Economic Revitalization Area prior to the public hearing if the designating body requires information from the applicant in making its decision about whether to designate an Economic Revitalization Area. Otherwise, this statement must be submitted to the designating body BEFORE the redevelopment or rehabilitation of real property for which the person wishes to claim a deduction.
- The statement of benefits form must be submitted to the designating body and the area designated an economic revitalization area before the initiation of the redevelopment or rehabilitation for which the person desires to claim a deduction.
- To obtain a deduction, a Form 322/RE must be filed with the County Auditor before May 10 in the year in which the addition to assessed valuation is made or not later than thirty (30) days after the assessment notice is mailed to the property owner if it was mailed after April 10. A property owner who failed to file a deduction application within the prescribed deadline may file an application between March 1 and May 10 of a subsequent year.
- A property owner who files for the deduction must provide the County Auditor and designating body with a Form CF-1/Real Property. The Form CF-1/Real Property should be attached to the Form 322/RE when the deduction is first claimed and then updated annually for each year the deduction is applicable. IC 6-1.1-12.1-5.1(b)
- For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. For a Form SB-1/Real Property that is approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. IC 6-1.1-12.1-17

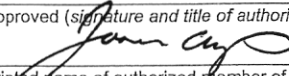
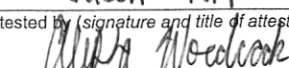
SECTION 1 TAXPAYER INFORMATION					
Name of taxpayer Don Saylor					
Address of taxpayer (number and street, city, state, and ZIP code) 2132 Versailles Village PL					
Name of contact person Don Saylor		Telephone number 260,466-1100		E-mail address clearchoiceglassftw@gmail.com	
SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT					
Name of designating body Fort Wayne Common Council				Resolution number	
Location of property 4051 Kraft PKwy		County Allen		DLGF taxing district number 74	
Description of real property improvements, redevelopment, or rehabilitation (use additional sheets if necessary) 12,600 ft. Masonary and steel structure with glass front. Concrete and asphalt paving				Estimated start date (month, day, year) 6/1/2020	
				Estimated completion date (month, day, year) 2/2021	
SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT					
Current number 1	Salaries 70,200.00	Number retained 1	Salaries 70,200.00	Number additional 7	Salaries 166,000.00
SECTION 4 ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT					
REAL ESTATE IMPROVEMENTS					
			COST		
			ASSESSED VALUE		
Current values			130,000.		
Plus estimated values of proposed project			1,100,000.		
Less values of any property being replaced			N/A		
Net estimated values upon completion of project			1,100,000.		
			1,100,000.		
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 Don Saylor				Date signed (month, day, year) 5/6/2020	
Printed name of authorized representative Don Saylor				Title President / owner	

FOR USE OF THE DESIGNATING BODY

We find that the applicant meets the general standards in the resolution adopted or to be adopted by this body. Said resolution, passed or to be passed under IC 6-1.1-12.1, provides for the following limitations:

- A. The designated area has been limited to a period of time not to exceed _____ calendar years* (see below). The date this designation expires is December 31, 2021.
- B. The type of deduction that is allowed in the designated area is limited to:
 1. Redevelopment or rehabilitation of real estate improvements Yes No
 2. Residentially distressed areas Yes No
- C. The amount of the deduction applicable is limited to \$ Unlimited.
- D. Other limitations or conditions (specify) _____
- E. Number of years allowed: Year 1 Year 2 Year 3 Year 4 Year 5 (* see below)
 Year 6 Year 7 Year 8 Year 9 Year 10
- F. For a statement of benefits approved after June 30, 2013, did this designating body adopt an abatement schedule per IC 6-1.1-12.1-17?
 Yes No
 If yes, attach a copy of the abatement schedule to this form.
 If no, the designating body is required to establish an abatement schedule before the deduction can be determined.

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

Approved (signature and title of authorized member of designating body) 	Telephone number (260) 427-1221	Date signed (month, day, year) 7/28/20
Printed name of authorized member of designating body Jason Arr	Name of designating body City Council	
Attested by (signature and title of attester) 	Printed name of attester Alyssa Woodcock	

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

- A. For residentially distressed areas where the Form SB-1/Real Property was approved prior to July 1, 2013, the deductions established in IC 6-1.1-12.1-4.1 remain in effect. The deduction period may not exceed five (5) years. For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. The deduction period may not exceed ten (10) years. (See IC 6-1.1-12.1-17 below.)
- B. For the redevelopment or rehabilitation of real property where the Form SB-1/Real Property was approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. (See IC 6-1.1-12.1-17 below.)

IC 6-1.1-12.1-17

Abatement schedules

Sec. 17. (a) A designating body may provide to a business that is established in or relocated to a revitalization area and that receives a deduction under section 4 or 4.5 of this chapter an abatement schedule based on the following factors:

- (1) The total amount of the taxpayer's investment in real and personal property.
- (2) The number of new full-time equivalent jobs created.
- (3) The average wage of the new employees compared to the state minimum wage.
- (4) The infrastructure requirements for the taxpayer's investment.

- (b) This subsection applies to a statement of benefits approved after June 30, 2013. A designating body shall establish an abatement schedule for each deduction allowed under this chapter. An abatement schedule must specify the percentage amount of the deduction for each year of the deduction. An abatement schedule may not exceed ten (10) years.
- (c) An abatement schedule approved for a particular taxpayer before July 1, 2013, remains in effect until the abatement schedule expires under the terms of the resolution approving the taxpayer's statement of benefits.

MEMORANDUM



TO: City Council
FROM: Carman Young, Economic Development Specialist
DATE: July 18, 2020
RE: Request for designation by Clear Choice Glass/Don Saylor Investments as an ERA for real property improvements.

BACKGROUND

PROJECT ADDRESS:	4051 Kraft Parkway	PROJECT LOCATED WITHIN:	N/A
PROJECT COST:	\$1,100,000	COUNCILMANIC DISTRICT:	3

COMPANY PRODUCT OR SERVICE:	Clear Choice Glass provides standard and custom glass for residential and automotive needs.
PROJECT DESCRIPTION:	Clear Choice Glass will build a new 12,600 square foot facility.

	CREATED	RETAINED
JOBS CREATED (FULL-TIME):	5	JOBS RETAINED (FULL-TIME): 1
JOBS CREATED (PART-TIME):	2	JOBS RETAINED (PART-TIME): 0
TOTAL NEW PAYROLL:	\$166,000	TOTAL RETAINED PAYROLL: \$70,200
AVERAGE SALARY (FULL-TIME NEW):	\$26,200	AVERAGE SALARY (FULL-TIME RETAINED): \$70,200

COMMUNITY BENEFIT REVIEW

Yes No N/A

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

Explain: The parcel to be designated is currently undeveloped.

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-2, General 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: The project will result in the retention of one full-time position, the creation of five full-time and two part-time positions.

Yes No N/A

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

POLICY

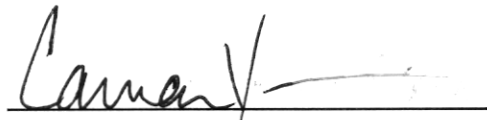
Per the policy of the City of Fort Wayne, the following guidelines apply to this project:

- 1. The period of deduction for real property improvements is three years.

Under Fort Wayne Common Council's tax abatement policies and procedures, Clear Choice Glass/Don Saylor Investments is eligible for a recommended three year deduction on real property improvements. Attached is a calculation of property taxes saved/paid with the deduction.

COMMENTS

Signed:



Economic Development Specialist

FORT WAYNE COMMUNITY DEVELOPMENT DIVISION

TAX ABATEMENT - ESTIMATE OF SAVINGS

*New tax abatement percentages have been changed to reflect change in state law

Clear Choice Glass

REAL PROPERTY TAX ABATEMENT - 3 yr Schedule

Year	Cash Value	True Tax Value	Assessed Value	Tax		Deduction	Taxable AV	Tax Rate	Tax Paid	Tax Saved
				Abatement %	Tax Paid %					
1	\$1,100,000	\$1,100,000	\$1,100,000	100%	0%	\$1,100,000	\$0	0.032934	\$0	\$36,227
2	\$1,100,000	\$1,100,000	\$1,100,000	80%	66%	\$880,000	\$726,000	0.032934	\$23,910	\$28,982
3	\$1,100,000	\$1,100,000	\$1,100,000	60%	33%	\$660,000	\$363,000	0.032934	\$11,955	\$21,736
4	\$1,100,000	\$1,100,000	\$1,100,000	40%	0%	\$440,000	\$0	0.032934	\$0	\$14,491
TOTAL TAX SAVED REAL PROPERTY (3 yrs on 3 yr deduction)										<u>\$101,437</u>
TOTAL TAX PAID REAL PROPERTY (3 yrs on 3 yr deduction)										<u>\$35,865</u>

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

DIGEST SHEET

TITLE OF ORDINANCE: **Declaratory Resolution**

DEPARTMENT REQUESTING ORDINANCE: **Community Development Division**

SYNOPSIS OF ORDINANCE: **Clear Choice Glass is requesting the designation of an Economic Revitalization Area for eligible personal property improvements. Clear Choice Glass will construct a new 12,000 square foot facility.**

EFFECT OF PASSAGE: **Investment of \$1,100,000, the retention of 1 full-time permanent jobs with an annual payroll of \$70,200 and the creation of 5 new full-time and two part-time permanent jobs with an annual payroll of \$166,000.**

EFFECT OF NON-PASSAGE: **Potential loss of investment, the retention of 1 full-time permanent jobs with an annual payroll of \$70,200 and the creation of 5 new full-time and two part-time permanent jobs with an annual payroll of \$166,000.**

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

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

REPORT OF COMMITTEE ON FINANCE

July 28, 2020

Jason Arp Chair

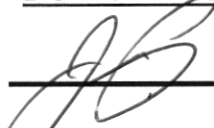

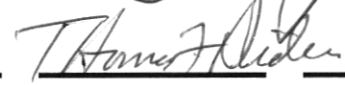




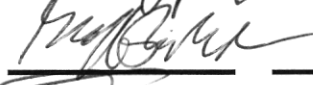

Sharon Tucker Co-Chair

All Council Members

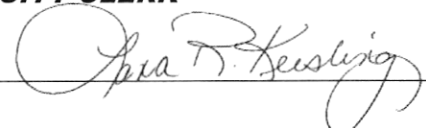
A Declaratory Resolution designating an "Economic Revitalization Area" under I.C. 6-1.1-12.1 for property commonly known as 4051 Kraft Pkwy, Fort Wayne, Indiana 46808 - Clear Choice Glass/Don Saylor Investments

This will require a suspension of the rules in order to be Introduced, Discussed and voted for Passage in the same 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

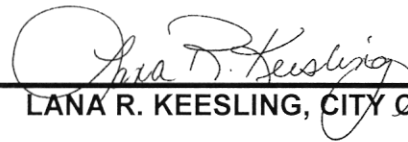
Read the first time in full and on motion by Councilperson Arp.

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

Read the third time in full and on motion by Councilperson 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"/>
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: July 28, 2020


LANA R. KEESLING, CITY CLERK

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

Resolution No. R-20-07-22 on the 28th day of July, 2020

ATTEST:


LANA R. KEESLING
CITY CLERK


PRESIDING OFFICER

Presented by me to the Mayor of the City of Fort Wayne, Indiana, on the 29th day of July 2020, at the hour of 2:25 o'clock P.M. E.S.T.


LANA R. KEESLING, CITY CLERK

Approved and signed by me this 29th day of JULY

2020, at the hour of 3:00 o'clock PM E.S.T.

FORT WAYNE, INDIANA
RECEIVED
JUL 29 2020
LANA R. KEESLING
CITY CLERK


THOMAS C. HENRY, MAYOR