

A DECLARATORY RESOLUTION designating an “Economic Revitalization Area” under I.C. 6-1.1-12.1 for property commonly known as 126 W. Columbia Street, 135 W. Columbia Street, 613 S. Harrison Street and 617 S. Harrison Street, Fort Wayne, Indiana 46802 (CSW I, LLC)

WHEREAS, Petitioner has duly filed its petition dated August 31, 2021 to have the following described properties 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, the total estimated project cost is \$10,972,270; 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 the estimated timeframe of October 1, 2021 and December 31, 2022. Should any delays occur, an updated timeframe will be communicated to the Allen County Assessor and Allen County Auditor by Community Development staff in writing.

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

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

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

- 6 (a) If the proposed development does not occur, the approximate current year tax rates
7 for this site would be \$3.2648/\$100.
- 8 (b) If the proposed development does occur and no deduction is granted, the approximate
9 current year tax rate for the site would be \$3.2648/\$100 (the change would be
10 negligible).
- 11 (c) If the proposed development occurs and a deduction percentage of fifty percent (50%)
12 is assumed, the approximate current year tax rate for the site would be \$3.2648/\$100
13 (the change would be negligible).

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15 confirmed, or rescinded after public hearing and receipt by Common Council of the above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

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

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

Year of Deduction	Percentage
1	100%
2	95%
3	80%
4	65%
5	50%
6	40%
7	30%
8	20%
9	10%
10	5%
11	0%

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

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

26 **SECTION 11.** That, pursuant to I.C. 6-1.1-12.1-12 et al, any property owner that has
27 received a deduction under section 3 or 4.5 of this chapter may be required to repay the deduction
28 amount as determined by the county auditor in accordance with section 12 of said chapter if the
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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: **CSW I, LLC is requesting the designation of an Economic Revitalization Area for eligible real property improvements. CSW I, LLC will own, develop and rehabilitate three existing buildings and construct one new building producing 21 new residential units and 21,000 square feet of commercial space.**

EFFECT OF PASSAGE: **Investment of \$10,972,270.**

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

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

ASSIGNED TO COMMITTEE (PRESIDENT): **Jason Arp and Glynn Hines**

MEMORANDUM



TO: City Council
FROM: Carman Young, Economic Development Specialist
DATE: September 8, 2021
RE: Request for designation by CSW I, LLC as an ERA for real property improvements.

BACKGROUND

PROJECT ADDRESS:	126 W. Columbia Street, 135 W. Columbia Street, 613 S. Harrison Street and 617 S. Harrison Street	PROJECT LOCATED WITHIN:	EDTA
PROJECT COST:	\$10,972,270	COUNCILMANIC DISTRICT:	5

COMPANY PRODUCT OR SERVICE:	CSW I, LLC is a commercial real estate developer.
PROJECT DESCRIPTION:	CSW I, LLC will own, develop and rehabilitate three existing buildings and construct one new building producing 21 new residential units and 21,000 square feet of commercial space.

CREATED		RETAINED	
JOBS CREATED (FULL-TIME):	0	JOBS RETAINED (FULL-TIME):	0
JOBS CREATED (PART-TIME):	0	JOBS RETAINED (PART-TIME):	0
TOTAL NEW PAYROLL:	0	TOTAL RETAINED PAYROLL:	0
AVERAGE SALARY (FULL-TIME NEW):	0	AVERAGE SALARY (FULL-TIME RETAINED):	0

COMMUNITY BENEFIT REVIEW

Yes No N/A

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

Yes No N/A

Real estate to be designated is consistent with land use policies of the City of Fort Wayne?

Explain: Property to be designated is zoned DC Downtown Core, 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?

Explain: CSW I, LLC will own, develop and rehabilitate three existing buildings and construct one new building producing 21 new residential units and 21,000 square feet of commercial space.

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: This project includes existing, and will encourage new, business and retail use. Because the project is located in an EDTA, the project is automatically eligible for a ten year schedule of phase-in.

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 located in an Economic Development Target Area (EDTA) is ten years.

Under Fort Wayne Common Council's tax abatement policies and procedures, CSW I, LLC is eligible for a recommended ten year deduction on real property improvements. Attached is a calculation of property taxes saved/paid with the deduction.

PREVIOUSLY APPROVED PHASE-INS

CSW I, LLC has not previously applied for nor been approved for a tax phase-in for this project.

Signed:



Economic Development Specialist

Reviewed:



Economic Development Administrator

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

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

CSW I, LLC

REAL PROPERTY TAX ABATEMENT - 10 yr Schedule

Year	Cash Value	True Tax Value	Assessed Value	Tax Tax Paid		Deduction	Taxable AV	Tax Rate	Tax Paid	Tax Saved
				Abatement %	%					
1	\$10,972,270	\$10,972,270	\$10,972,270	100%	0%	\$10,972,270	\$0	0.032648	\$0	\$358,223
2	\$10,972,270	\$10,972,270	\$10,972,270	95%	5%	\$10,423,657	\$548,614	0.032648	\$17,911	\$340,312
3	\$10,972,270	\$10,972,270	\$10,972,270	80%	20%	\$8,777,816	\$2,194,454	0.032648	\$71,645	\$286,578
4	\$10,972,270	\$10,972,270	\$10,972,270	65%	35%	\$7,131,976	\$3,840,295	0.032648	\$125,378	\$232,845
5	\$10,972,270	\$10,972,270	\$10,972,270	50%	50%	\$5,486,135	\$5,486,135	0.032648	\$179,111	\$179,111
6	\$10,972,270	\$10,972,270	\$10,972,270	40%	60%	\$4,388,908	\$6,583,362	0.032648	\$214,934	\$143,289
7	\$10,972,270	\$10,972,270	\$10,972,270	30%	70%	\$3,291,681	\$7,680,589	0.032648	\$250,756	\$107,467
8	\$10,972,270	\$10,972,270	\$10,972,270	20%	80%	\$2,194,454	\$8,777,816	0.032648	\$286,578	\$71,645
9	\$10,972,270	\$10,972,270	\$10,972,270	10%	90%	\$1,097,227	\$9,875,043	0.032648	\$322,400	\$35,822
10	\$10,972,270	\$10,972,270	\$10,972,270	5%	95%	\$548,614	\$10,423,657	0.032648	\$340,312	\$17,911
11	\$10,972,270	\$10,972,270	\$10,972,270	0%	100%	\$0	\$10,972,270	0.032648	\$358,223	\$0

TOTAL TAX SAVED REAL PROPERTY (10 yrs on 10 yr deduction) **\$1,773,202**
 TOTAL TAX PAID REAL PROPERTY (10yrs on 10 yr deduction) **\$2,167,247**

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

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

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

CSW I, LLC 126 W. Columbia Street

REAL PROPERTY TAX ABATEMENT - 10 yr Schedule

Year	Cash Value	True Tax Value	Assessed Value	Tax Tax Paid		Deduction	Taxable AV	Tax Rate	Tax Paid	Tax Saved
				Abatement %	%					
1	\$2,621,733	\$2,621,733	\$2,621,733	100%	0%	\$2,621,733	\$0	0.032648	\$0	\$85,594
2	\$2,621,733	\$2,621,733	\$2,621,733	95%	5%	\$2,490,646	\$131,087	0.032648	\$4,280	\$81,315
3	\$2,621,733	\$2,621,733	\$2,621,733	80%	20%	\$2,097,386	\$524,347	0.032648	\$17,119	\$68,475
4	\$2,621,733	\$2,621,733	\$2,621,733	65%	35%	\$1,704,126	\$917,607	0.032648	\$29,958	\$55,636
5	\$2,621,733	\$2,621,733	\$2,621,733	50%	50%	\$1,310,867	\$1,310,867	0.032648	\$42,797	\$42,797
6	\$2,621,733	\$2,621,733	\$2,621,733	40%	60%	\$1,048,693	\$1,573,040	0.032648	\$51,357	\$34,238
7	\$2,621,733	\$2,621,733	\$2,621,733	30%	70%	\$786,520	\$1,835,213	0.032648	\$59,916	\$25,678
8	\$2,621,733	\$2,621,733	\$2,621,733	20%	80%	\$524,347	\$2,097,386	0.032648	\$68,475	\$17,119
9	\$2,621,733	\$2,621,733	\$2,621,733	10%	90%	\$262,173	\$2,359,560	0.032648	\$77,035	\$8,559
10	\$2,621,733	\$2,621,733	\$2,621,733	5%	95%	\$131,087	\$2,490,646	0.032648	\$81,315	\$4,280
11	\$2,621,733	\$2,621,733	\$2,621,733	0%	100%	\$0	\$2,621,733	0.032648	\$85,594	\$0

TOTAL TAX SAVED REAL PROPERTY (10 yrs on 10 yr deduction)
TOTAL TAX PAID REAL PROPERTY (10yrs on 10 yr deduction)

\$423,692
\$517,846

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

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

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

CSW I, LLC 135 W. Columbia Street

REAL PROPERTY TAX ABATEMENT - 10 yr Schedule

Year	Cash Value	True Tax Value	Assessed Value	Tax Tax Paid		Deduction	Taxable AV	Tax Rate	Tax Paid	Tax Saved
				Abatement %	%					
1	\$4,377,998	\$4,377,998	\$4,377,998	100%	0%	\$4,377,998	\$0	0.032648	\$0	\$142,933
2	\$4,377,998	\$4,377,998	\$4,377,998	95%	5%	\$4,159,098	\$218,900	0.032648	\$7,147	\$135,786
3	\$4,377,998	\$4,377,998	\$4,377,998	80%	20%	\$3,502,398	\$875,600	0.032648	\$28,587	\$114,346
4	\$4,377,998	\$4,377,998	\$4,377,998	65%	35%	\$2,845,699	\$1,532,299	0.032648	\$50,027	\$92,906
5	\$4,377,998	\$4,377,998	\$4,377,998	50%	50%	\$2,188,999	\$2,188,999	0.032648	\$71,466	\$71,466
6	\$4,377,998	\$4,377,998	\$4,377,998	40%	60%	\$1,751,199	\$2,626,799	0.032648	\$85,760	\$57,173
7	\$4,377,998	\$4,377,998	\$4,377,998	30%	70%	\$1,313,399	\$3,064,599	0.032648	\$100,053	\$42,880
8	\$4,377,998	\$4,377,998	\$4,377,998	20%	80%	\$875,600	\$3,502,398	0.032648	\$114,346	\$28,587
9	\$4,377,998	\$4,377,998	\$4,377,998	10%	90%	\$437,800	\$3,940,198	0.032648	\$128,640	\$14,293
10	\$4,377,998	\$4,377,998	\$4,377,998	5%	95%	\$218,900	\$4,159,098	0.032648	\$135,786	\$7,147
11	\$4,377,998	\$4,377,998	\$4,377,998	0%	100%	\$0	\$4,377,998	0.032648	\$142,933	\$0
TOTAL TAX SAVED REAL PROPERTY (10 yrs on 10 yr deduction)										\$707,518
TOTAL TAX PAID REAL PROPERTY (10yrs on 10 yr deduction)										\$864,744

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

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

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

CSW I, LLC 613 S. Harrison Street

REAL PROPERTY TAX ABATEMENT - 10 yr Schedule

Year	Cash Value	True Tax Value	Assessed Value	Tax Tax Paid		Deduction	Taxable AV	Tax Rate	Tax Paid	Tax Saved
				Abatement %	%					
1	\$1,594,941	\$1,594,941	\$1,594,941	100%	0%	\$1,594,941	\$0	0.032648	\$0	\$52,072
2	\$1,594,941	\$1,594,941	\$1,594,941	95%	5%	\$1,515,194	\$79,747	0.032648	\$2,604	\$49,468
3	\$1,594,941	\$1,594,941	\$1,594,941	80%	20%	\$1,275,953	\$318,988	0.032648	\$10,414	\$41,657
4	\$1,594,941	\$1,594,941	\$1,594,941	65%	35%	\$1,036,712	\$558,229	0.032648	\$18,225	\$33,847
5	\$1,594,941	\$1,594,941	\$1,594,941	50%	50%	\$797,471	\$797,471	0.032648	\$26,036	\$26,036
6	\$1,594,941	\$1,594,941	\$1,594,941	40%	60%	\$637,976	\$956,965	0.032648	\$31,243	\$20,829
7	\$1,594,941	\$1,594,941	\$1,594,941	30%	70%	\$478,482	\$1,116,459	0.032648	\$36,450	\$15,621
8	\$1,594,941	\$1,594,941	\$1,594,941	20%	80%	\$318,988	\$1,275,953	0.032648	\$41,657	\$10,414
9	\$1,594,941	\$1,594,941	\$1,594,941	10%	90%	\$159,494	\$1,435,447	0.032648	\$46,864	\$5,207
10	\$1,594,941	\$1,594,941	\$1,594,941	5%	95%	\$79,747	\$1,515,194	0.032648	\$49,468	\$2,604
11	\$1,594,941	\$1,594,941	\$1,594,941	0%	100%	\$0	\$1,594,941	0.032648	\$52,072	\$0
TOTAL TAX SAVED REAL PROPERTY (10 yrs on 10 yr deduction)										<u>\$257,755</u>
TOTAL TAX PAID REAL PROPERTY (10yrs on 10 yr deduction)										<u>\$315,033</u>

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

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

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

CSW I, LLC 617 S. Harrison Street

REAL PROPERTY TAX ABATEMENT - 10 yr Schedule

Year	Cash Value	True Tax Value	Assessed Value	Abatement %	Tax Tax Paid		Deduction	Taxable AV	Tax Rate	Tax Paid	Tax Saved
					%	%					
1	\$2,307,492	\$2,307,492	\$2,307,492	100%	0%	\$0	\$2,307,492	\$0	0.032648	\$0	\$75,335
2	\$2,307,492	\$2,307,492	\$2,307,492	95%	5%	\$3,767	\$2,192,117	\$115,375	0.032648	\$3,767	\$71,568
3	\$2,307,492	\$2,307,492	\$2,307,492	80%	20%	\$15,067	\$1,845,994	\$461,498	0.032648	\$15,067	\$60,268
4	\$2,307,492	\$2,307,492	\$2,307,492	65%	35%	\$26,367	\$1,499,870	\$807,622	0.032648	\$26,367	\$48,968
5	\$2,307,492	\$2,307,492	\$2,307,492	50%	50%	\$37,667	\$1,153,746	\$1,153,746	0.032648	\$37,667	\$37,667
6	\$2,307,492	\$2,307,492	\$2,307,492	40%	60%	\$45,201	\$922,997	\$1,384,495	0.032648	\$45,201	\$30,134
7	\$2,307,492	\$2,307,492	\$2,307,492	30%	70%	\$52,734	\$692,248	\$1,615,244	0.032648	\$52,734	\$22,600
8	\$2,307,492	\$2,307,492	\$2,307,492	20%	80%	\$60,268	\$461,498	\$1,845,994	0.032648	\$60,268	\$15,067
9	\$2,307,492	\$2,307,492	\$2,307,492	10%	90%	\$67,801	\$230,749	\$2,076,743	0.032648	\$67,801	\$7,533
10	\$2,307,492	\$2,307,492	\$2,307,492	5%	95%	\$71,568	\$115,375	\$2,192,117	0.032648	\$71,568	\$3,767
11	\$2,307,492	\$2,307,492	\$2,307,492	0%	100%	\$75,335	\$0	\$2,307,492	0.032648	\$75,335	\$0

TOTAL TAX SAVED REAL PROPERTY (10 yrs on 10 yr deduction) **\$372,908**
TOTAL TAX PAID REAL PROPERTY (10yrs on 10 yr deduction) **\$455,777**

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



CITY OF FT. WAYNE

12/2019

AUG 31 2021
CZ

**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: 10,972,270

Total cost of manufacturing equipment improvements: 0

Total cost of research and development equipment improvements: 0

Total cost of logistical distribution equipment improvements: 0

Total cost of information technology equipment improvements: 0

TOTAL OF ABOVE IMPROVEMENTS: 10,972,270

GENERAL INFORMATION

Real property taxpayer's name: CSW I, LLC

Personal property taxpayer's name: n/a

Telephone number: 513-559-5896

Address listed on tax bill: 135 W. Columbia, 126 W. Columbia, 613 S. Harrison, 617 S. Harrison

Name of company to be designated, if applicable: CSW I, LLC

Year company was established: 2020

Address of property to be designated: 135 W. Columbia, 126 W. Columbia, 613 S. Harrison, 617 S. Harrison

Real estate property identification number: 02-12-02-405-002.000-074; 02-12-02-411-001.000-074; 02-12-02-410-001.000-074; 02-12-02-411-010.000-074

Contact person name: Jason Chamlee

Contact person telephone number: 513-559-5896 Contact email: jchamlee@modelgroup.net

Contact person address: 1826 Race Street, Cincinnati, Ohio 45202

List company officer and/or principal operating personnel

NAME	TITLE	ADDRESS	PHONE NUMBER
Robert L. Maly	CEO	1826 Race Street, Cincinnati, Ohio 45202	513-559-0048
Donel Autin	COO/CFO	1826 Race Street, Cincinnati, Ohio 45202	513-559-0048

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

NAME	PERCENTAGE
CSW Associates, LLC	.89%
CSW Project Manager, LLC	1%
CSW OZ FUnd, LLC	88.11%
CSW Master Tenant, LLC	10%

- 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? 0%

What is the company's primary North American Industrial Classification Code (NAICs)? 551112

Describe the nature of the company's business, product, and/or service: CSW I, LLC will own and redevelop property in downtown Fort Wayne. The project will rehabilitate three existing buildings and construction one new building, producing 21 residential units of housing as well as 21,000 square feet of commercial square feet that will be rented to end-user tenants.

Dollar amount of annual sales for the last three years:

Year	Annual Sales
na	

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

Customer Name	City/State	Annual Gross Sales
na		

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

Supplier Name	City/State	Annual Gross Purchases
na		

List the company's top three competitors:

Competitor Name	City/State
na	

Describe the product or service to be produced or offered at the project site: The project site will provide commercial real estate space available for rent. The space will include 21 units of residential rental housing and 21,000 square feet of commercial space, for rent as office, retail or restaurant use.

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?

The property is located within the corporate limits of the City of Fort Wayne, on the edge of The Landing historic district. The property in the district has been vacant, blighted and lacked development for decades due to lack of growth and economic strength to support reinvestment. In addition, this project is located in an EDTA.

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: The property includes three existing historic structures that are part of The Landing historic district. These structures vary in height from 1-4 stories, are all of masonry construction and will be rehabilitated to historic preservation standards.

Describe the condition of the structure(s) listed above: These structures are currently largely vacant and in various stages of disrepair. They are all functionally obsolete for modern business and economic uses.

Describe the improvements to be made to the property to be designated for tax phase-in purposes: The existing structures will all receive complete rehabilitation, including building exterior, roofs, storefront, windows, systems and interior finishes. In addition, a new building will be constructed where there is currently an empty lot, creating a new three-story residential building.

Projected construction start (month/year): October, 2021

Projected construction completion (month/year): March, 2023

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)

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

Retained Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll

Additional Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll

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

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): _____

REQUIRED ATTACHMENTS

The following must be attached to the application.

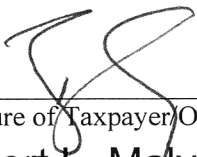
1. **Statement of Benefits Form(s) (first page/front side completed)**
2. **Full legal description of property and a plat map identifying the property boundaries. (Property tax bill legal descriptions are not sufficient.) Should be marked as Exhibit A.**
3. **Check for non-refundable application fee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

 Printed Name and Title of Applicant
8/31/2021

 Date

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

Exhibit A

Columbia Street West

Plat Map and Legal Descriptions

Exhibit B

Carman Young

From: Trent, Tom <~~trent@rothberg.com~~>
Sent: Wednesday, September 01, 2021 11:16 AM
To: Carman Young
Subject: Owner's Certificate for ERA Application 126 W. Columbia Street [RLW-LEGAL.FID38882]

Dear Carman,

I hope this email finds you well. This law firm serves as legal counsel to Storm Holdings II, LLC ("Storm"). Storm is the current owner of 126 W. Columbia Street (the "Property"). Storm is aware of and has no objection to the proposed application for tax phase-in on the Property.

Should you need any additional information, please let me know.

Regards,

ROTHBERG | Tom Trent
LAW FIRM | Partner

505 E. Washington Blvd. | PO Box 11647
Fort Wayne, Indiana 46859-1647
Office: (260) 422-9454 | Cell: 260-710-7036

Confidentiality Notice: This email and any attachments are confidential and may be protected by legal privilege. If you are not the intended recipient, be aware that any disclosure, copying, distribution, or use of this email or any attachment is prohibited. If you have received this email in error, please notify us immediately by returning it to the sender and delete this copy from your system. Thank you.

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

September 8, 2021

Carman Young
Economic Development Specialist
Division of Community Development
City of Fort Wayne

RE: Columbia Street West Property Tax Abatement Application – Non-Compliance Waiver

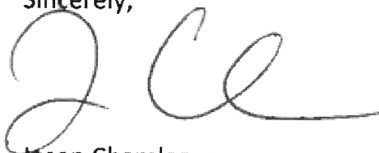
Ms. Young,

I am writing to request a Non-Compliance Waiver for the Economic Revitalization Area Application for the Columbia Street West project in downtown Fort Wayne, Indiana. Specifically, a Site Plan Review was filed with the Department of Planning Services on August 18, 2021, which was earlier than the ERA application submittal on August 31, 2021. The early Site Plan Review submittal was part of the project's due diligence and feasibility review, to ensure that the project being planned was permitted under zoning and other city code regulations, and is in no way indicative of having the project being fully financed and ready to start

The Property Tax Abatement incentive that is currently under review is a critical piece of the project financing and but-for the incentive, the project would not be able to proceed as planned. Furthermore, despite the formal submittal of the ERA application on August 31, 2021, discussions regarding the project, financial need and potential available incentives were underway with the City administration dating back to May 2021. This early communication clearly demonstrates the recognition of need for financial assistance for this project prior to starting work of any kind.

Thank you for your consideration of this waiver request and your continued partnership in our work of positive community transformation for The Landing district and the City of Fort Wayne. If you have any questions about this request or anything else related to our ERA application, please do not hesitate to contact me at 513-559-5896 or email me at jchamlee@modelgroup.net.

Sincerely,



Jason Chamlee
Vice President of Mixed-Use Development
The Model Group



STATEMENT OF BENEFITS REAL ESTATE IMPROVEMENTS

State Form 51767 (R7 / 1-21)

Prescribed by the Department of Local Government Finance

CITY OF FT. WAYNE
CR4
AUG 31 2021

20__ PAY 20__

FORM SB-1 / Real Property

PRIVACY NOTICE

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

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

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

INSTRUCTIONS:

1. This statement must be submitted to the body designating the Economic Revitalization Area prior to the public hearing if the designating body requires information from the applicant in making its decision about whether to designate an Economic Revitalization Area. Otherwise, this statement must be submitted to the designating body **BEFORE** the redevelopment or rehabilitation of real property for which the person wishes to claim a deduction.
2. 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.
3. 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 January 1 and May 10 of a subsequent year.
4. 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)
5. 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

COMMUNITY DEVELOPMENT

SECTION 1 TAXPAYER INFORMATION

Name of taxpayer CSWI, LLC		
Address of taxpayer (number and street, city, state, and ZIP code) 1826 Race Street, Cincinnati, Ohio 45202		
Name of contact person Jason Chamlee	Telephone number (513) 559-5896	E-mail address jchamlee@modelgroup.net

SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Name of designating body Fort Wayne Common Council	Resolution number
Location of property 126 W. Columbia Street	County Allen
DLGF taxing district number 074	
Description of real property improvements, redevelopment, or rehabilitation (use additional sheets if necessary) The Columbia Street West redevelopment project will complete a full rehabilitation on three existing historic buildings, as well as construction one new infill building on the southern edge of The Landing historic district. The project will create 21 residential units and 21,000 square feet of commercial space.	Estimated start date (month, day, year) October 1, 2021
	Estimated completion date (month, day, year) March 15, 2023

SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT

Current Number	Salaries	Number Retained	Salaries	Number Additional	Salaries

SECTION 4 ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT

	REAL ESTATE IMPROVEMENTS	
	COST	ASSESSED VALUE
Current values		968,000.00
Plus estimated values of proposed project		808,000.00
Less values of any property being replaced		
Net estimated values upon completion of project		1,776,000.00

SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER

Estimated solid waste converted (pounds) _____	Estimated hazardous waste converted (pounds) _____
--	--

Other benefits

SECTION 6 TAXPAYER CERTIFICATION

I hereby certify that the representations in this statement are true.

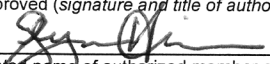
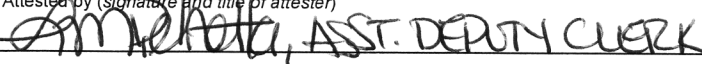
Signature of authorized representative 	Date signed (month, day, year) 8.31.21
Printed name of authorized representative Robert L. Maly	Title President

FOR USE OF THE DESIGNATING BODY

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

- A. The designated area has been limited to a period of time not to exceed calendar years* (see below). The date this designation expires is December 31, 2024. 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. Redevelopment or rehabilitation of real estate improvements Yes No
 2. Residentially distressed areas Yes No
- C. The amount of the deduction applicable is limited to \$ unlimited.
- D. Other limitations or conditions (specify) N/A
- E. Number of years allowed: Year 1 Year 2 Year 3 Year 4 Year 5 (* see below)
 Year 6 Year 7 Year 8 Year 9 Year 10
- F. For a statement of benefits approved after June 30, 2013, did this designating body adopt an abatement schedule per IC 6-1.1-12.1-17?
 Yes No
 If yes, attach a copy of the abatement schedule to this form.
 If no, the designating body is required to establish an abatement schedule before the deduction can be determined.

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

Approved (signature and title of authorized member of designating body) 	Telephone number <u>260-427-221</u>	Date signed (month, day, year) <u>09/14/21</u>
Printed name of authorized member of designating body <u>GLYNN HINES</u>	Name of designating body <u>CITY COUNCIL</u>	
Attested by (signature and title of attester) 	Printed name of attester <u>USA M. PETRETTA</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.

- 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. Except as provided in IC 6-1.1-12.1-18, 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. Except as provided in IC 6-1.1-12.1-18, 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.



STATEMENT OF BENEFITS REAL ESTATE IMPROVEMENTS

State Form 51767 (R7 / 1-21)

Prescribed by the Department of Local Government Finance

CITY OF FT. WAYNE
CR4
AUG 31 2021
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.

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- Residentially distressed area (IC 6-1.1-12.1-4.1)

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2. 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.
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4. 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)
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Name of taxpayer CSW I, LLC		
Address of taxpayer (number and street, city, state, and ZIP code) 1826 Race Street, Cincinnati, Ohio 45202		
Name of contact person Jason Chamlee	Telephone number (513) 559-5896	E-mail address jchamlee@modelgroup.net

SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Name of designating body Fort Wayne Common Council		Resolution number
Location of property 135 W. Columbia Street	County Allen	DLGF taxing district number 074
Description of real property improvements, redevelopment, or rehabilitation (use additional sheets if necessary) The Columbia Street West redevelopment project will complete a full rehabilitation on three existing historic buildings, as well as construction one new infill building on the southern edge of The Landing historic district. The project will create 21 residential units and 21,000 square feet of commercial space.		Estimated start date (month, day, year) October 1, 2021
		Estimated completion date (month, day, year) March 15, 2023

SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT

Current Number	Salaries	Number Retained	Salaries	Number Additional	Salaries

SECTION 4 ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT

	REAL ESTATE IMPROVEMENTS	
	COST	ASSESSED VALUE
Current values		217,000.00
Plus estimated values of proposed project		671,222.00
Less values of any property being replaced		
Net estimated values upon completion of project		888,222.00

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.

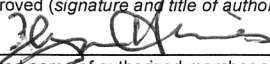

Signature of authorized representative 	Date signed (month, day, year) 8.31.21
Printed name of authorized representative Robert L. Maly	Title President

FOR USE OF THE DESIGNATING BODY

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

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

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

Approved (signature and title of authorized member of designating body) 	Telephone number <u>260-427-1221</u>	Date signed (month, day, year) <u>09/14/21</u>
Printed name of authorized member of designating body <u>GLYNN HINES</u>	Name of designating body <u>CITY COUNCIL</u>	
Attested by (signature and title of attester) 	Printed name of attester <u>LISA M. PETRETTA</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.

- 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. Except as provided in IC 6-1.1-12.1-18, the deduction period may not exceed ten (10) years. (See IC 6-1.1-12.1-17 below.)
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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. Except as provided in IC 6-1.1-12.1-18, 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.



**STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS**

State Form 51767 (R7 / 1-21)

Prescribed by the Department of Local Government Finance

CITY OF FT. WAYNE
CRJ

AUG 31 2021

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 box):

- 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 January 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 CSWI, LLC		
Address of taxpayer (number and street, city, state, and ZIP code) 1826 Race Street, Cincinnati, Ohio 45202		
Name of contact person Jason Chamlee	Telephone number (513) 559-5896	E-mail address jchamlee@modelgroup.net

SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Name of designating body Fort Wayne Common Council		Resolution number
Location of property 613 South Harrison Street	County Allen	DLGF taxing district number 074
Description of real property improvements, redevelopment, or rehabilitation (use additional sheets if necessary) The Columbia Street West redevelopment project will complete a full rehabilitation on three existing historic buildings, as well as construction one new infill building on the southern edge of The Landing historic district. The project will create 21 residential units and 21,000 square feet of commercial space.		Estimated start date (month, day, year) October 1, 2021
		Estimated completion date (month, day, year) March 15, 2023

SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT

Current Number	Salaries	Number Retained	Salaries	Number Additional	Salaries

SECTION 4 ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT

	REAL ESTATE IMPROVEMENTS	
	COST	ASSESSED VALUE
Current values		340,100.00
Plus estimated values of proposed project		59,500.00
Less values of any property being replaced		
Net estimated values upon completion of project		399,600.00

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.

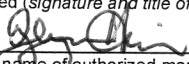
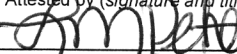
Signature of authorized representative 	Date signed (month, day, year) 8.31.21
Printed name of authorized representative Robert L. Waly	Title President

FOR USE OF THE DESIGNATING BODY

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

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

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

Approved (signature and title of authorized member of designating body) 	Telephone number <u>(260) 427-1221</u>	Date signed (month, day, year) <u>09/14/21</u>
Printed name of authorized member of designating body <u>GUNN HINES</u>	Name of designating body <u>CITY COUNCIL</u>	
Attested by (signature and title of attester) 	Printed name of attester <u>LISA M. PETRETTA</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.

- 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. Except as provided in IC 6-1.1-12.1-18, the deduction period may not exceed ten (10) years. (See IC 6-1.1-12.1-17 below.)
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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. Except as provided in IC 6-1.1-12.1-18, 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.



STATEMENT OF BENEFITS REAL ESTATE IMPROVEMENTS

State Form 51767 (R7 / 1-21)

Prescribed by the Department of Local Government Finance

CITY OF FT. WAYNE
CR4

AUG 31 2021

COMMUNITY DEVELOPMENT

20__ PAY 20__

FORM SB-1 / Real Property

PRIVACY NOTICE

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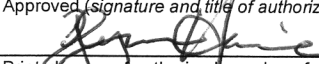

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Address of taxpayer (number and street, city, state, and ZIP code) 1826 Race Street, Cincinnati, Ohio 45202					
Name of contact person Jason Chamlee		Telephone number (513) 559-5896		E-mail address jchamlee@modelgroup.net	
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Name of designating body Fort Wayne Common Council					Resolution number
Location of property 617 South Harrison Street		County Allen		DLGF taxing district number 074	
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Current Number	Salaries	Number Retained	Salaries	Number Additional	Salaries
SECTION 4 ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT					
			REAL ESTATE IMPROVEMENTS		
			COST		ASSESSED VALUE
Current values					69,200.00
Plus estimated values of proposed project					751,312.00
Less values of any property being replaced					
Net estimated values upon completion of project					820,512.00
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 				Date signed (month, day, year) 8.31.21	
Printed name of authorized representative Robert L. Maly			Title President		

FOR USE OF THE DESIGNATING BODY

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

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 If yes, attach a copy of the abatement schedule to this form.
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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 <u>260-427-221</u>	Date signed (month, day, year) <u>09/14/21</u>
Printed name of authorized member of designating body <u>CLYNN HINES</u>	Name of designating body <u>CITY COUNCIL</u>	
Attested by (signature and title of attester) 	Printed name of attester <u>LISA M. PETRETTA</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.

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IC 6-1.1-12.1-17

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- (1) The total amount of the taxpayer's investment in real and personal property.
- (2) The number of new full-time equivalent jobs created.
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(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” and approving a waiver of non-compliance under I.C. 6-1.1-12. for property commonly known as 126 W. Columbia Street, 135 W. Columbia Street, 613 S. Harrison Street and 617 S. Harrison Street, Fort Wayne, Indiana 46808, (CSW I, LLC)

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

Attached hereto as “Exhibit A” as if a part herein; and

WHEREAS, the total estimated project cost is \$10,972,270; and

WHEREAS, representatives of CSW I, LLC informed Common Council a Site Plan Review resulting in an Improvement Location Permit was applied for on August 8, 2021; and

WHEREAS, CSW I, LLC has submitted a written request for a waiver of non-compliance under I.C. 6-1.1-12.1-11.3; and

WHEREAS, I.C. 6-1.1-12.1-11.3 permits non-compliance events such as the untimely filing of an application, statement of benefits, or another document required to be filed under I.C. 6-1.1-12.1; and

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

WHEREAS, Common Council finds that CSW I, LLC did not comply with I.C. 6-1.1-12.1 by: failure to submit the completed statement of benefits form to the Common Council before initiation of redevelopment or rehabilitation,

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, I.C. 6-1.1-12.1-11.3(c) and I.C. 5-3-1 and a public hearing has been conducted on said Resolution and waiver.

WHEREAS, representatives of CSW I, LLC were in attendance and presented testimony on why a waiver should be granted; and

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

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

SECTION 1. That, Common Council hereby adopts a waiver of non-compliance with I.C. 6-1.1-12.1-11.3 regarding the failure to submit the completed statement of benefits form to the common council before initiation of redevelopment or rehabilitation, and for which CSW I, LLC desires to claim an Economic Revitalization Area deduction.

SECTION 2. That, the Resolution previously designating the above described property as an “Economic Revitalization Area” is confirmed in all respects.

SECTION 3. 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 4. 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 the estimated timeframe of October 1, 2021 and December 31, 2022. Should any delays occur, an updated timeframe will be communicated to the Allen County Assessor and Allen County Auditor by Community Development staff in writing.

SECTION 5. 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 redevelopment or rehabilitation, all contained in Petitioner’s Statement of Benefits are

reasonable and are benefits that can be reasonably expected to result from the proposed described redevelopment or rehabilitation.

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

- (a) If the proposed development does not occur, the approximate current year tax rates for this site would be \$3.2648/\$100.
- (b) If the proposed development does occur and no deduction is granted, the approximate current year tax rate for the site would be \$3.2648/\$100 (the change would be negligible).
- (c) If the proposed development occurs, and a deduction percentage of fifty percent (50%) is assumed, the approximate current year tax rate for the site would be \$3.2648/\$100 (the change would be negligible).

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

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

Year of Deduction	Percentage
1	100%
2	95%
3	80%
4	65%
5	50%
6	40%
7	30%
8	20%
9	10%
10	5%
11	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. For real property, a deduction application must contain a performance report showing the extent to which there has been compliance with the Statement of Benefits form approved by the Common Council at the time of filing. This report must be submitted to the Allen County Auditor's Office and the City of Fort Wayne's Community Development Division and must be included in the deduction application. For subsequent years, the performance report must be updated each year in which the deduction is applicable at the same time the property owner is required to file a personal property tax return in the taxing district in which the property for which the deduction was granted is located. If the taxpayer does not file a personal property tax return in the taxing district in which the property is located, the information must be provided by May 15.

SECTION 11. The performance report must contain the following information:

- A. The cost and description of real property improvements and/or new manufacturing, logistical distribution and information technology 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 12. That, the taxpayer is non-delinquent on any and all property tax due to jurisdictions within Allen County, Indiana.

SECTION 13. That, pursuant to I.C. 6-1.1-12.1-12 et al, any property owner that has received a deduction under section 3 or 4.5 of this chapter may be required to repay the deduction amount as determined by the county auditor in accordance with section 12 of said chapter if the property owner ceases operations at the facility for which the deduction was granted and if the Common Council finds that the property owner obtained the deduction by intentionally providing false information concerning the property owner's plans to continue operation at the facility.

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

Member of Council

APPROVED AS TO FORM A LEGALITY

Carol Helton, City Attorney

BILL NO. R-21-09-11

REPORT OF COMMITTEE ON FINANCE

September 14, 2021

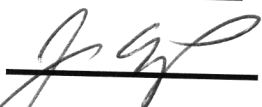

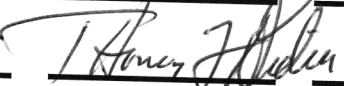
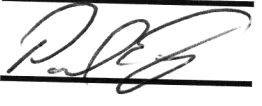


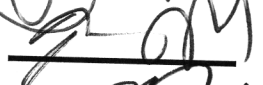
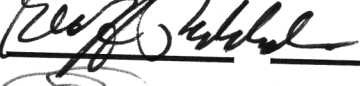

Glynn Hines Chair

Jason Arp Co-Chair

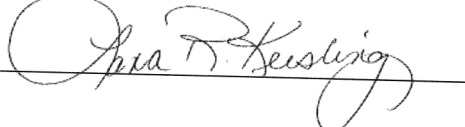
All Council Members

A Declaratory Resolution designating an "Economic Revitalization Area" under I.C. 6-1.1-12.1 for property commonly known as 126 W. Columbia Street, 135 W. Columbia Street, 613 S. Harrison Street and 617 S. Harrison Street, Fort Wayne, Indiana 46802 - CSW I, LLC

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

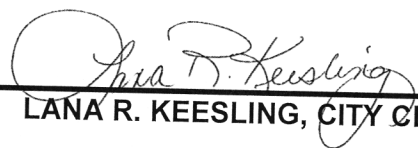
Read the first time in full and on motion by Councilperson Hines.

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

Read the third time in full and on motion by Councilperson Hines, 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"/>

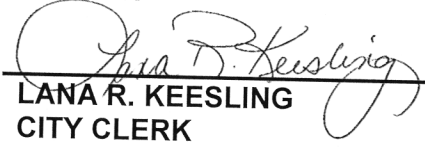
DATED: September 14, 2021



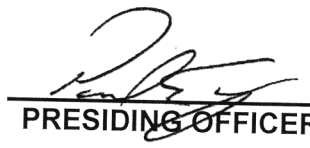
 LANA R. KEESLING, CITY CLERK

Passed and adopted by the Common Council of the City of Fort Wayne, Indiana, as
 Resolution No. R-21-09-11 on the 14th day of September, 2021

ATTEST:

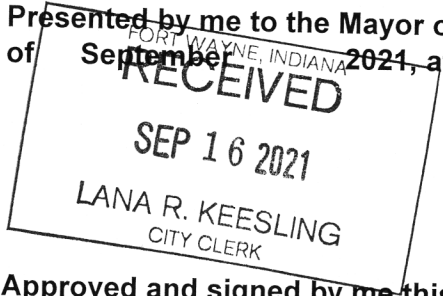



 LANA R. KEESLING
 CITY CLERK



 PRESIDING OFFICER

Presented by me to the Mayor of the City of Fort Wayne, Indiana, on the 15th
 of September, 2021, at the hour of 11:40 o'clock A.M. E.S.T.





 LANA R. KEESLING, CITY CLERK

Approved and signed by me this 15TH day of September 2021, at the
 hour of 5:00 o'clock PM E.S.T.



 THOMAS C. HENRY, MAYOR