

A CONFIRMING RESOLUTION designating an “Economic Revitalization Area” under I.C. 6-1.1-12.1 for property commonly known as 7915 Decatur Road, Fort Wayne, Indiana 46816 (Arbors Indiana, LLC/Allied Argenta)

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 \$14,078,947; and

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

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

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

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

SECTION 2. That, the hereinabove described property is hereby declared an “Economic Revitalization Area” pursuant to I.C. 6-1.1-12.1, said designation to begin on the effective date of this Resolution and shall terminate on December 31, 2026, unless otherwise automatically extended in five year increments per I.C. 6-1.1-12.1-9.

SECTION 3. That, said designation of the hereinabove described property as an “Economic Revitalization Area” shall apply to a deduction of the assessed value of real property improvements to be made between May 1, 2025 and December 31, 2026. 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 the estimate of the value of redevelopment or rehabilitation, all contained in Petitioner Arbors Indiana, LLC/Allied Argenta’s (“Petitioner”) Statement of Benefits submitted to the City of Fort Wayne, Indiana (“City”) are reasonable and are benefits that can be reasonably expected to result from the proposed described redevelopment or rehabilitation.

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

- 1 (a) If the proposed development does not occur, the approximate current year tax rates
 2 for this site would be \$2.7587/\$100.
- 3 (b) If the proposed development occurs and no deduction is granted, the approximate
 4 current year tax rate for the site would be \$2.7587/\$100 (the change would be
 5 negligible).
- 6 (c) If the proposed development occurs, the deduction schedule listed below in Section 7
 7 is assumed and the approximate current year tax rate for the site would be
 8 \$2.7587/\$100 (the change would be negligible).

9 **SECTION 6.** Pursuant to I.C. 6-1.1-12.1, it is hereby determined that the deduction from
 10 the assessed value of the hereinabove described real property shall be for a period of ten years.

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

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

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

15 **SECTION 9.** For real property, a deduction application must contain a performance report
 16 showing the extent to which there has been compliance with the Statement of Benefits form
 17 approved by the Fort Wayne Common Council at the time of filing. This report must be submitted
 18 to the Allen County Auditor's Office, and the City of Fort Wayne's Community Development Division
 19 and must be included with the deduction application. For subsequent years, the performance
 20 report must be updated each year in which the deduction is applicable at the same time the property
 21 owner is required to file a personal property tax return in the taxing district in which the property for
 22 which the deduction was granted is located. If the taxpayer does not file a personal property tax
 23 return in the taxing district in which the property is located, the information must be provided by
 24 May 15.

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

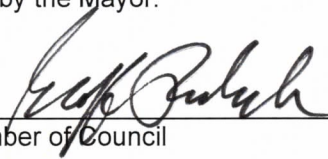
- 26 A. The cost and description of real property improvements.
- 27 B. The number of employees retained and/or hired through the end of the preceding
 28 calendar year as a result of the deduction.
- 29
- 30

- C. The total salaries of the employees retained and/or 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 property deductions.
- F. The tax savings resulting from the real property being abated.

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

SECTION 12. That, pursuant to I.C. 6-1.1-12.1-12 et al, any property owner that has received a deduction under section 3 or 4.5 of 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 13. That, this Resolution shall be in full force and effect from and after its passage and any and all necessary approval by the Mayor.



Member of Council

APPROVED AS TO FORM A LEGALITY



Malak Heiny, City Attorney

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Admn. Appr. _____

DIGEST SHEET

TITLE OF ORDINANCE: **Confirming Resolution**

DEPARTMENT REQUESTING ORDINANCE: **Community Development Division**

SYNOPSIS OF ORDINANCE: **This is to confirm the designation of an Economic Revitalization Area for eligible real property improvements. Arbors Indiana, LLC/Allied Argenta will purchase and rehabilitate Arbors of South Towne Square Apartments.**

EFFECT OF PASSAGE: **Investment of \$14,078,947, the rehabilitation of a 214 unit 62 years and older multifamily affordable housing community.**

EFFECT OF NON-PASSAGE: **Potential loss of investment, loss of 214 units of affordable housing.**

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

ASSIGNED TO COMMITTEE (CHAIR & CO-CHAIR): **Geoff Paddock and Nathan Hartman**

Admn. Appr. _____

DIGEST SHEET

TITLE OF ORDINANCE: **Declaratory Resolution**

DEPARTMENT REQUESTING ORDINANCE: **Community Development Division**

SYNOPSIS OF ORDINANCE: **Arbors Indiana, LLC/Allied Argenta is a multifamily real estate developer and is requesting the designation of an Economic Revitalization Area for eligible real property improvements. Arbors Indiana, LLC/Allied Argenta will purchase and rehabilitate Arbors of South Towne Square Apartments.**

EFFECT OF PASSAGE: **Investment of \$14,078,947, the rehabilitation of a 214 unit 62 years and older multifamily affordable housing community.**

EFFECT OF NON-PASSAGE: **Potential loss of investment, loss of 214 units of affordable housing.**

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

ASSIGNED TO COMMITTEE (CHAIR & CO-CHAIR): **Geoff Paddock and Nathan Hartman**

MEMORANDUM



TO: City Council
FROM: Carman Young, Economic Development Specialist
DATE: March 4, 2025
RE: Request for designation by Arbors Indiana, LLC/Allied Argenta as an ERA for real property improvements.

BACKGROUND

PROJECT ADDRESS:	7915 Decatur Road	PROJECT LOCATED WITHIN:	N/A
PROJECT COST:	\$14,078,947	COUNCILMANIC DISTRICT:	6

COMPANY PRODUCT OR SERVICE:	Arbors Indiana, LLC/Allied Argenta is a multifamily real estate developer.
PROJECT DESCRIPTION:	Arbors Indiana, LLC/Allied Argenta will purchase and rehabilitate Arbors of South Towne Square Apartments.

	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 RP, Planned Residential. 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: The project will rehabilitate a 214 unit 62 years and older multifamily affordable housing community that has fallen below substandard levels.

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?

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 ten years.

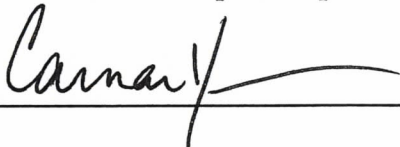
Under Fort Wayne Common Council's tax abatement policies and procedures, Arbors Indiana, LLC/Allied Argenta is eligible for a recommended ten year Multi-Family Affordable Housing deduction on real property improvements. Attached is a calculation of property taxes saved/paid with the deduction.

PREVIOUSLY APPROVED PHASE-INS

Arbors Indiana, LLC/Allied Argenta has not previously applied for or been approved for a tax phase-in.

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

Arbors Indiana, LLC/Allied Argentina

REAL PROPERTY TAX ABATEMENT - 10 yr Schedule

Year	Cash Value	True Tax Value	Assessed Value	Abatement %	Tax		Deduction	Taxable AV	Tax Rate	Tax Paid	Tax Saved
					%	Amount					
1	\$2,600,000	\$2,600,000	\$2,600,000	100%	100%	\$0	\$2,600,000	0.027587	\$0	\$71,726	
2	\$2,600,000	\$2,600,000	\$2,600,000	100%	100%	\$0	\$2,600,000	0.027587	\$0	\$71,726	
3	\$2,600,000	\$2,600,000	\$2,600,000	100%	100%	\$0	\$2,600,000	0.027587	\$0	\$71,726	
4	\$2,600,000	\$2,600,000	\$2,600,000	100%	100%	\$0	\$2,600,000	0.027587	\$0	\$71,726	
5	\$2,600,000	\$2,600,000	\$2,600,000	100%	100%	\$0	\$2,600,000	0.027587	\$0	\$71,726	
6	\$2,600,000	\$2,600,000	\$2,600,000	50%	50%	\$1,300,000	\$1,300,000	0.027587	\$35,863	\$35,863	
7	\$2,600,000	\$2,600,000	\$2,600,000	40%	60%	\$1,040,000	\$1,560,000	0.027587	\$43,036	\$28,690	
8	\$2,600,000	\$2,600,000	\$2,600,000	30%	70%	\$780,000	\$1,820,000	0.027587	\$50,208	\$21,518	
9	\$2,600,000	\$2,600,000	\$2,600,000	20%	80%	\$520,000	\$2,080,000	0.027587	\$57,381	\$14,345	
10	\$2,600,000	\$2,600,000	\$2,600,000	10%	90%	\$260,000	\$2,340,000	0.027587	\$64,554	\$7,173	
11	\$2,600,000	\$2,600,000	\$2,600,000	0%	100%	\$0	\$2,600,000	0.027587	\$71,726	\$0	
TOTAL TAX SAVED REAL PROPERTY (10 yrs on 10 yr deduction)										<u>\$466,220</u>	
TOTAL TAX PAID REAL PROPERTY (10yrs on 10 yr deduction)										<u>\$322,768</u>	

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



CITY OF FT. WAYNE
FEB 19 2024 CRV
Feb 19 2025
COMMUNITY DEVELOPMENT 12/2019

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: \$14,078,947
 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: \$14,078,947

GENERAL INFORMATION

Real property taxpayer's name: Arbors Indiana, LLC
 Personal property taxpayer's name: _____
 Telephone number: (310) 394 9090
 Address listed on tax bill: 7915 Decatur Road Fort Wayne, IN 46816
 Name of company to be designated, if applicable: Arbors Indiana, LLC
 Year company was established: 2024
 Address of property to be designated: 7915 Decatur Road Fort Wayne, IN 46816
 Real estate property identification number: 02-13-31-179-001.000-077
 Contact person name: Yvonne Delgadillo
 Contact person telephone number: 520-270-4365 Contact email: ydelgadillo@alliedargenta.com
 Contact person address: 940 Southwood Blvd, Suite 201, Incline Village, NV 89451
 List company officer and/or principal operating personnel

NAME	TITLE	ADDRESS	PHONE NUMBER
Charles O'Neal	Managing Principal	940 Southwood Blvd, Suite 201	714-350-4032
Yvonne Delgadillo	Principal	940 Southwood Blvd, Suite 201	520-270-4365
Brian Corbell	Principal	940 Southwood Blvd, Suite 201	310-963-0310
Hayden Lockhart	Principal	940 Southwood Blvd, Suite 201	703-861-8943

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

NAME	PERCENTAGE
Allied Arbors, LLC	100%

Yes No Are any elected officials shareholders or holders of any debt obligation of the applicant or operating business? If yes, who? (name/title) _____

Yes No Is the property for which you are requesting ERA designation totally within the corporate limits of the City of Fort Wayne?

Yes No Do you plan to request state or local assistance to finance public improvements?

Yes No Is the property for which you are requesting ERA designation located in an Economic Development Target Area (EDTA)? (see attached map for current areas)

Yes No Does the company's business include a retail component? If yes, answer the following questions:
 What percentage of floor space will be utilized for retail activities? _____
 What percentage of sales is made to the ultimate customer? _____
 What percentage of sales will be from service calls? _____

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

What is the company's primary North American Industrial Classification Code (NAICs)? 53

Describe the nature of the company's business, product, and/or service: The business is an affordable housing development containing 214 units for disabled seniors. Arbors Indiana, LLC/Allied Argenta is a multifamily real estate developer.

Dollar amount of annual sales for the last three years: N/A

Year	Annual Sales

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

Customer Name	City/State	Annual Gross Sales
N/A		

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

Supplier Name	City/State	Annual Gross Purchases
N/A		

List the company's top three competitors:

Competitor Name	City/State
Fort Wayne Housing Authority	Fort Wayne, IN
Keller Development	Fort Wayne, IN
The Michaels Organization	Camden, NJ / Elks Grove, CA

Describe the product or service to be produced or offered at the project site: The product is affordable housing.

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? Property to be designated is a 214 unit income and age restricted affordable housing community with only 26 units currently habitable. Previous ownership incurred multiple Neighborhood Code building violations some requiring several weeks of fire watch by the FWFD due to non-functioning fire alarm systems. These structures have deteriorated to beyond a substandard level and if these improvements are not made critically needed affordable housing units will be lost.

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: There are two buildings on the property, both of which are residential buildings.

Describe the condition of the structure(s) listed above: The structures are in dire need of rehabilitation, including deferred maintenance and critical system repairs such as fire alarm, electrical, HVAC, windows, rooves, among other critical items required to be up to code and in livable conditions.

Describe the improvements to be made to the property to be designated for tax phase-in purposes: The rehabilitation will bring the project back into code and fix all the deferred maintenance at the project. Enclosed is a copy of the proposed scope of work.

Projected construction start (month/year): 5/1/2025

Projected construction completion (month/year): 12/31/2026

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 [X] 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 [X] 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: Vision

When will you reach the levels of employment shown above? (month/year): 6/1/2025

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.

Yvonne Delgadillo
Signature of Taxpayer/Owner

Yvonne Delgadillo
Printed Name and Title of Applicant

2-12-2025
Date

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

Arbors of South Towne Square Apartments

7915 Decatur Road
Fort Wayne, IN 46816

Project Description

Arbors of South Towne Apartments ('Arbors') entails the acquisition and rehabilitation of an existing 214-unit multifamily elderly (62+) property built in 1974 and rehabilitated in 2007. 212 of the 214 (99%) units currently are under a HUD Housing Assistance Program ('HAP') contract.

Allied's goals to recapitalize and rehabilitate this property include:

- To address the critical needs of this property by repairing and replacing, as necessary, significant mechanical systems such as plumbing and roof.
- To modernize units by installing new appliances, cabinets, countertops, paint, flooring, light fixtures, toilets, plumbing fixtures, tubs and showers, interior doors/hardware, and window treatments;
- To reduce energy consumption at the development and lower utility costs for tenants and owner;
- To increase marketability of the development and provide improved amenities to the residents by repairing deferred maintenance items, modernizing building exteriors and improving common areas and amenities;
- To contribute to the City's vision of preserving affordable housing for Southeastern Fort Wayne residents; and
- To leverage limited resources to ensure the long-term sustainability of this important affordable housing asset.

Property Description

Arbors Apartments was originally constructed in 1974. It consists of a mix of efficiency and 1-bedroom apartment units arranged in two three-story buildings on an 11-acre site. The development will have two offices, one in each building, Free WiFi, community spaces such as a community room, library, video surveillance, on-site laundry facilities, and other amenities. The unit mix is as follows:

	# units	% units	Unit SF
Eff/1 bath	46	21.5	465
1-bed/1 bath	166	77.5	609
1-bed/1 bath	2	1	770
TOTAL:	214	100%	

Proposed Rehabilitation Scope of Work

As developers committed to our communities it is important for Allied Real Estate Partners to preserve and improve this multi-family senior property to ensure long-term sustainability. For

this reason, we have developed an extensive scope of work for the rehabilitation. The proposed rehabilitation of Arbors of South Towne includes work in four major categories:

1. Unit Interior Renovations
2. Amenities
3. Building Envelope and Exterior Renovations
4. Site Improvements

Unit Interior Renovations

- Conversion of 12 existing units into ADA compliant units
- Remodel kitchens by replacing cabinets, fixtures and installing new countertops
- New Energy Star appliances, and all new microwave hood combo
- New bathtubs or showers
- New toilets
- Grab bars in all bathrooms
- New bath accessories
- New vanity
- Install new low-flow plumbing fixtures
- Install new high-efficiency LED lighting fixtures
- Upgrade HVAC systems
- Replace building water heaters, Energy Star
- Replace unit water heaters, Energy Star, each water heater serves 3 units
- Improve interior ventilation
- Install new bath fans
- New interconnected smoke detectors
- Combo smoke and CO detector in living rooms
- New floor LVP in units
- Repair drywall, patch and paint
- New window coverings
- New unit address signs
- New interior doors and hardware
- New exterior doors and hardware
- Radon testing and remediation as needed

Amenities

- Free WiFi for all residents
- Adding first floor community room

- Adding new furnishings to the lobby
- Updating and improving common areas
- Updating and improving camera system
- Elevator modernization for both buildings
- Renovate leasing offices
- Remodel existing community bathrooms
- Remodel common laundry rooms to include new flooring, lighting, paint, and ventilation

Building Envelope and Exterior Renovations

- Full tear-off and re-roof of both buildings
- Repair damaged siding
- New exterior lighting
- New store front windows

Site Improvements

- Resurface asphalt parking areas and stripe
- Landscaping to include noninvasive plants that do not require irrigation system
- Fix damaged concrete walkways and upgrade for improved walking surfaces
- Clean drainage lines from buildings, and main lines on property, replacing as needed
- Install new exterior building and directional signage
- Install new property monument sign
- Install new benches
- Improve site lighting on grounds and around buildings
- New trash dumpster surrounds
- Elevator modernization for both buildings
- Adding additional amenities as budget permits

The substantial rehabilitation of this project is currently estimated at \$60,000/unit.

Relocation

Renovation will be structured so that current residents are minimally disturbed. Due to the high number of vacancies at the Property, it is anticipated that most or all households will be able to be relocated on-site by directly transferring to a renovated unit. If additional units are needed in order to free up an entire stack at the Property, or if there are not sufficient vacancies available that meet a household's needs, households may be temporarily housed at a nearby hotel. Due to the small unit sizes at the Property, all households should be able to be accommodated in a double occupancy room which has sleeping space for four persons.

Development Team

Allied Real Estate Partners, LLC: Developer

Allied and its affiliates specialize in the acquisition, financing, development, construction and management of affordable multifamily properties – creating authentic, balanced communities where individuals and families thrive. Allied works closely with clients, partners and service providers to develop value-add solutions that match the unique characteristics and intended housing goals of each project.

Collectively, the Allied leadership team holds decades of national experience in the affordable housing industry. Building on this experience, the team collaborates with public and private sector partners to enrich communities, provide residents with the high-quality homes, services, and amenities everyone deserves, and inspire neighbors to employ their own potential to effect change.

In the last several years, Allied completed the development and substantial rehabilitation of over 1,600 units across 11 existing affordable properties. Allied secured financing for these deals through the combination of tax-exempt bonds, FHA loan proceeds (under HUD’s 221(d)(4) and HUD 223(f) programs), private placement loan proceeds, and 4% and 9% low-income housing tax credits, and a combination of gap financing like HOME, Affordable Housing Trust Fund, Federal Home Loan Bank Affordable Housing Program funds, and many others.

With a sharp focus on understanding the unique needs and assets of every project, Allied implements a careful assessment process that ensures the needs of each project is met and the development team delivers what is promised. Allied’s strategy includes the utilization of existing resources, identifying and fostering relationships with residents, businesses, and government agencies, extensive neighborhood research, and developing a resident services plan in tandem with local providers. Allied’s approach to affordable housing is unlike most other developers. Our Community Development approach is to work with our nonprofit owners to identify and partner with locally-based service providers who understand the community and will provide the resources families need to become self-sufficient.

Project Financing / Schedule

Arbors Indiana, LLC will submit a tax credit application to Indiana Housing & Community Development Authority (IHCDA). The tax credit application will be requesting allocations of tax exempt bonds, Federal Low Income Housing Tax Credits, State of Indiana Affordable Housing and Workforce Tax Credits, and an ICHDA Development Fund Loan. The project’s construction will be funded by tax credit equity and construction loans. There will be a conversion to a permanent, first position, fully amortizing loan.

The project is scheduled to close and start construction by June 2025, with construction completion in approximately December 2026.

FEB 19 2025 CR-4



**STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS**

State Form 51767 (R7 / 1-21)
Prescribed by the Department of Local Government Finance

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.

COMMUNITY DEVELOPMENT

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

SECTION 1 TAXPAYER INFORMATION

Name of taxpayer Arbors Indiana, LLC		
Address of taxpayer (number and street, city, state, and ZIP code) 940 Southwood Blvd, Suite 201, Incline Village, NV 89451		
Name of contact person Yvonne Delgadillo	Telephone number (520) 270-4365	E-mail address ydelgadillo@alliedargenta.com

SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Name of designating body Fort Wayne Common Council	Resolution number
Location of property 7915 Decatur Rd	County Allen
DLGF taxing district number 077 FW Adams N	Estimated start date (month, day, year) 05/01/2025
Description of real property improvements, redevelopment, or rehabilitation (use additional sheets if necessary) See attached improvements.	Estimated completion date (month, day, year) 12/31/2026
Real Property Improvements See Attached Scope of Work	

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

Current Number	Salaries	Number Retained	Salaries	Number Additional	Salaries
0.00	\$0.00	0.00	\$0.00		

SECTION 4 ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT

	REAL ESTATE IMPROVEMENTS	
	COST	ASSESSED VALUE
Current values	7,100,000.00	1,387,096.00
Plus estimated values of proposed project	14,078,947.00	2,600,000.00
Less values of any property being replaced	0.00	0.00
Net estimated values upon completion of project	14,078,947.00	3,987,096.00

SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER

Estimated solid waste converted (pounds) _____	Estimated hazardous waste converted (pounds) _____
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Other benefits

SECTION 6 TAXPAYER CERTIFICATION

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

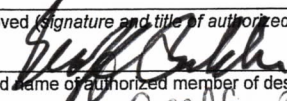
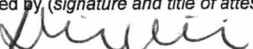
Signature of authorized representative <i>Yvonne Delgadillo</i>	Date signed (month, day, year) 2/18/2025
Printed name of authorized representative Yvonne Delgadillo	Title Community Development

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, 2026. 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 (260) 427-2977	Date signed (month, day, year) 03/25/2025
Printed name of authorized member of designating body Geoff Paddock	Name of designating body City Council	
Attested by (signature and title of attester)  Admin Assistant	Printed name of attester Iliana Phillips	

* 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.



INTERIM AD DRAFT

This is the proof of your ad scheduled to run in **Journal Gazette**.

Notice ID: FWZe97qg1I9htUfgoUo6 | **Proof Updated: Mar. 12, 2025 at 08:17am EDT**
Notice Name: R-25-03-05

This is not an invoice. Below is an estimated price, and it is subject to change. You will receive an invoice with the final price upon invoice creation by the publisher.

FILER

Alyssa Spears
alyssa.spears@cityoffortwayne.org
(260) 427-1221

FILING FOR

Journal Gazette

Columns Wide: 1

Ad Class: Legals

03/14/2025: Government Notice 29.98

Subtotal	\$29.98
Tax %	0
Processing Fee	\$0.00
Total	\$29.98

See Proof on Next Page

**NOTICE OF PUBLIC HEARING
FORT WAYNE COMMON COUNCIL
CONFIRMING RESOLUTION NO. R-25-
03-05**

NOTICE IS HEREBY GIVEN THAT THE COMMON COUNCIL OF THE CITY OF FORT WAYNE, INDIANA WILL CONDUCT A PUBLIC HEARING ON MARCH 25, 2025, AT 5:30 P.M. IN ROOM 035 - COUNCIL COURT ROOM - GARDEN LEVEL CITIZENS SQUARE, 200 E. BERRY, FORT WAYNE, INDIANA 46802, DESIGNATING AN ECONOMIC REVITALIZATION AREA UNDER SECTION I.C. 6.1-1-12.1 FOR A PROPERTY COMMONLY KNOWN AS:

**7915 Decatur Road, Fort Wayne,
Indiana 46816 (Arbors Indiana, LLC/
Allied Argenta)**

COMMON COUNCIL WILL CONDUCT A PUBLIC HEARING ON WHETHER THE ABOVE DESCRIBED RESOLUTION SHOULD BE CONFIRMED, MODIFIED AND CONFIRMED, OR RESCINDED ON TUESDAY MARCH 25, 2025.

IF CONFIRMED, SAID DESIGNATION SHALL EXPIRE DECEMBER 31, 2026.

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

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

LANA R. KEESLING
CITY CLERK
3--14 hspaxlp

The Journal Gazette

Allen County, Indiana

Account Name
Gov: Fort Wayne City Clerk's Office
Notice ID: FWZe97qg119htUfgoUo6

PUBLISHER'S CLAIM

ATTACH COPY OF ADVERTISEMENT

LINE COUNT

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

Head – number of lines _____

Body – number of lines _____

Tail – number of lines _____

Total number of lines in notice

57

COMPUTATION OF CHARGES

57 lines, 1 column(s) wide equal:

57 equivalent lines at \$ 0.5260 cents per line

\$29.98

Additional charges for notices containing rule or tabular work
(50 percent of above amount)

\$ _____

Electronic processing fee

\$0.00

TOTAL AMOUNT OF CLAIM

\$29.98

DATA FOR COMPUTING COST

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

Number of Insertions 1

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

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

The dates of publication being as follows:

3/14/25 _____ _____
_____ _____ _____

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

Date: 3/14/2025

Rhonda McCaure
Legal Clerk

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LANA R. KEESLING
CITY CLERK
3--14 hspaxlp

BILL NO. R-25-03-05

REPORT OF COMMITTEE ON FINANCE

March 25, 2025

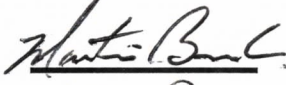



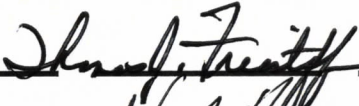

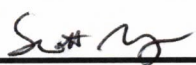
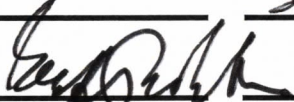
Geoff Paddock Chair

Nathan Hartman Co-Chair

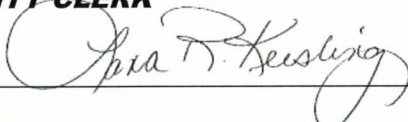
All Council Members

A Confirming Resolution designating an "Economic Revitalization Area" under I.C. 6-1.1-12.1 for property commonly known as 7915 Decatur Road, Fort Wayne, Indiana 46816 (Arbors Indiana, LLC/Allied Argenta)

COMMITTEE ON FINANCE 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>
BENDER			
BOOKER			
CHAMBERS			
ENSLEY			
FREISTROFFER			
HARTMAN			
JEHL			
MYERS			
PADDOCK			

**LANA R. KEESLING
CITY CLERK**



Public Hearing Date: 03-25-25

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

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

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

<u>TOTAL VOTES</u>	<u>AYES</u>	<u>NAYS</u>	<u>ABSTAINED</u>	<u>ABSENT</u>
BENDER	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
BOOKER	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CHAMBERS	<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"/>
HARTMAN	<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"/>
MYERS	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
PADDOCK	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

DATED: March 25, 2025

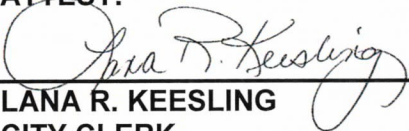


 LANA R. KEESLING, CITY CLERK

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

Resolution No. R-25-03-05 on the 25th day of March, 2025

ATTEST:



 LANA R. KEESLING
 CITY CLERK



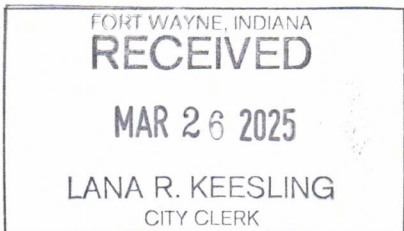
 PRESIDING OFFICER

Presented by me to the Mayor of the City of Fort Wayne, Indiana, on the 26th of March 2025, at the hour of 9:00 o'clock A.M. E.S.T.



 LANA R. KEESLING, CITY CLERK

Approved and signed by me this 26th day of March 2025, at the hour of 9:37 o'clock A.M. E.S.T.





 SHARON TUCKER, MAYOR