BILL NO. R-12-06-19

DECLARATORY RESOLUTION NO. R-______

A DECLARATORY RESOLUTION designating an "Economic Revitalization Area" under I.C. 6-1.1-12.1 for property commonly known as 3426 Wells Street, Fort Wayne, Indiana 46808 (Nestle Dreyers Grand Ice Cream)

WHEREAS, Petitioner has duly filed its petition dated June 11, 2012 to have the following described property designated and declared an "Economic Revitalization Area" under Sections 153.13-153.24 of the Municipal Code of the City of Fort Wayne, Indiana, and I.C. 6-1.1-12.1, to wit:

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

and

WHEREAS, said project will retain 553 full-time, permanent jobs for a total current annual payroll of $22,027,703, with the average current, annual job salary being $39,833; and

WHEREAS, the total estimated project cost is $31,000,000; and

WHEREAS, it appears the said petition should be processed to final determination in accordance with the provisions of said Division 6.

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

SECTION 1. That, subject to the requirements of Section 6, below, the property hereinabove described is hereby designated and declared an "Economic Revitalization Area" under I.C. 6-1.1-12.1. Said designation shall begin upon the effective date of the Confirming Resolution referred to in Section 6 of this Resolution and shall terminate on December 31, 2016, unless otherwise automatically extended in five year increments per I.C. 6-1.1-12.1-9.

SECTION 2. That, upon adoption of the Resolution:

(a) Said Resolution shall be filed with the Allen County Assessor;

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

(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;

estate and personal property for new manufacturing, information technology, and logistical distribution equipment.

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

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

- If the proposed development does not occur, the approximate current year tax rates for this site would be $3.0261/$100.
- If the proposed development does occur and no deduction is granted, the approximate current year tax rate for the site would be $3.0261/$100 (the change would be negligible).
- 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 $3.0261/$100 (the change would be negligible).
- If the proposed new manufacturing, information technology, and logistical distribution equipment is not installed, the approximate current year tax rates for this site would be $3.0261/$100.
- If the proposed new manufacturing, information technology, and logistical distribution equipment is installed and no deduction is granted, the approximate current year tax rate for the site would be $3.0261/$100 (the change would be negligible).
- If the proposed new manufacturing, information technology, and logistical distribution equipment is installed and a deduction percentage of eighty percent (80%) is assumed, the approximate current year tax rate for the site would be $3.0261/$100 (the change would be negligible).

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

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

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 ten years, and the deduction from the assessed value of the new manufacturing, information technology, and logistical distribution equipment shall be for a period of ten years.

SECTION 8. 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 9. That, the taxpayer is non-delinquent on any and all property tax due to jurisdictions within Allen County, Indiana.

SECTION 10. That, pursuant to I.C. 6-1.1-12.1-12 et al, any property owner that has received a deduction under section 3 or 4.5 of 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 11. 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

CITY OF FT WAYNE

JUN 11 2012

COMMUNITY DEVL.

12/2011

ECONOMIC REVITALIZATION AREA APPLICATION
CITY OF FORT WAYNE, INDIANA

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

- [x] **Real Estate Improvements**
- [x] **Personal Property Improvements**
- [ ] **Vacant Commercial or Industrial Building**

Total cost of real estate improvements:	$1,000,000 - $1,500,000 +/-
Total cost of manufacturing equipment improvements:	$26,300,000 - $28,500,000 +/-
Total cost of research and development equipment improvements:	
Total cost of logistical distribution equipment improvements:	$500,000 - $750,000 +/-
Total cost of information technology equipment improvements:	$200,000 - $250,000 +/-
TOTAL OF ABOVE IMPROVEMENTS:	$28,000,000 - $31,000,000 +/-

GENERAL INFORMATION

Real property taxpayer's name: Nestle Dreyers Grand Ice Cream

Personal property taxpayer's name: Nestle Dreyers Grand Ice Cream

Telephone number: 260-482-6509

Address listed on tax bill: 3426 Wells Street, Ft. Wayne, IN 46808

Name of company to be designated, if applicable:

Year company was established: 1985

Address of property to be designated: 3426 Wells Street, Ft Wayne, IN 46808

Real estate property identification number: parcel number: 02-07-26-379-001.000-073

Contact person name: Mike McCrary

Contact person telephone number: 314-982-2279 Contact person Email: Michael.McCrary@purina.nestle.com

Contact person address: Checkerboard Square - 1C (Tax), St. Louis, MO 63102

List company officer and/or principal operating personnel

NAME	TITLE	ADDRESS	PHONE NUMBER
Robert King	Head of Factory Finance	3426 Wells Street, Ft. Wayne, IN 46808	260-482-6509
Rob Martz	Project Manager	3426 Wells Street, Ft. Wayne, IN 46808	260-442-3928
Scott Richter	Tech Ops Manager	3426 Wells Street, Ft. Wayne, IN 46808	260-442-3926
Sheila Brojek	Plant Manager	3426 Wells Street, Ft. Wayne, IN 46808	260-471-4637
Mike McCrary	Property Tax Manager	Checkerboard Square(1C Tax), St. Louis, MO 63102	314-982-2279

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

NAME	PERCENTAGE
Nestle USA	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 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 Is the property for which you are requesting ERA designation located in a HUBzone? (see attached map for current areas)

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

Describe the product or service to be produced or offered at the project site: ice cream manufacturing

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 facility was previously qualified to meet the above definition and is currently located in an ERA

REAL PROPERTY INFORMATION

Complete this section of the application if you are requesting a deduction from assessed value for real property improvements.

Describe any structure(s) that is/are currently on the property: 240,000+/- manufacturing, warehousing, and office industrial property

Describe the condition of the structure(s) listed above: average condition relative to its age with some maintenance and remodeling needs

Describe the improvements to be made to the property to be designated for tax abatement purposes:
This project will address the welfare area of the site. In this area an expansion to the front welfare space of approximately 2500 square feet.
This phase will include the addition of a larger 2,000 sq.ft. cafeteria, men's and women's locker rooms, two meeting rooms, office, cubicle areas, and a new uniform storage area. The project will also include new visitor and employee entrances.

Projected construction start (month/year): August 1, 2012

Projected construction completion (month/year): March 31, 2013

☐ 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.)

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)

Ice cream manufacturing, IT equipment, and warehousing equipment will be added in support of the Edy's plants efforts for process improvements, replacing equipment, regulatory compliance, and upgrading existing equipment to maintain a competitive manufacturing environment.

☐ 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?

Equipment purchase date (month/year): August 2012

Equipment installation date (month/year): August 2012 - December 2015

Please provide the depreciation schedule term for equipment under consideration for personal property tax abatement:
most of the equipment will qualify for either 5 or 7-year federal MACRS depreciation

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 abatement been unoccupied for at least one year? Please provide evidence of occupation. (i.e. certificate of occupancy, paid utility receipts, executed lease agreements)

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

____

Describe the condition of the structure(s) listed above: ______________________________

Projected occupancy date (month/year): ______________________________

Describe the efforts of the owner or previous owner in regards to selling, leasing or renting the eligible vacant building during the period the eligible vacant building was unoccupied including how much the building was offered for sale, lease, or rent by the owner or a previous owner during the period the eligible vacant building was unoccupied.

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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. 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

Current Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll
Production	51-0000	460	16,000,000
Management	13-0000	93	6,027,703

Retained Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll
Production	51-0000	460	16,000,000
Management	13-0000	93	6,027,703

Additional Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll
not applicable			

PUBLIC BENEFIT INFORMATION

Current Part-Time or Temporary Jobs

Occupation	Occupation Code	Number of Jobs	Total Payroll
not applicable			

Retained Part-Time or Temporary Jobs

Occupation	Occupation Code	Number of Jobs	Total Payroll
not applicable			

Additional Part-Time or Temporary Jobs

Occupation	Occupation Code	Number of Jobs	Total Payroll
Production	51-0000	30	150,000

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

- [x] Pension Plan
- [x] Major Medical Plan
- [x] Disability Insurance
- [x] Tuition Reimbursement
- [x] Life Insurance
- [x] Dental Insurance

List any benefits not mentioned above: 401k matching, discount purchase plan of products, parental leave, Nestle infant formula program for new parent, employee assistance program, and service discounts

When will you reach the levels of employment shown above? (month/year): 1/2012

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 $500
ERA filing fee (both real and personal property improvements)	.1% of total project cost not to exceed $750
ERA filing fee (vacant commercial or industrial building)	$500
ERA filing fee in an EDTA	$100
Amendment to extend designation period	$300
Waiver of non compliance with ERA filing	$500 + 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 neither an Improvement Location Permit nor a Structural Permit haS been filed for construction of improvements, nor has any 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 abatements 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 and CF-1/PP for personal property improvements) with **BOTH** the City of Fort Wayne Community Development Division, **AND** the County Auditor in each year in which I receive a deduction. Failure to file the CF-1 form with either agency may result in a rescission of any tax abatement occurring as a result of this application.

Signature of Taxpayer/Owner

Michael J. McCrary, Property Tax Manager

Printed Name and Title of Applicant

8/7/12

Date

STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS
State Form 51767 (R3 / 12-11)
Prescribed by the Department of Local Government Finance

CITY OF FT WAYNE
JUN 11 2012
COMMUNITY DEVL.

2012 PAY 2013
FORM SB-1 / Real Property

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

- [X] Redevelopment or rehabilitation of real estate improvements (IC 6-1.1-12.1-4)
- [ ] Eligible vacant building (IC 6-1.1-12.1-4.8)

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. "Projects" planned or committed to after July 1, 1987 and areas designated after July 1, 1987 require a STATEMENT OF BENEFITS. (IC 6-1.1-12.1)*
2. *Approval of the designating body (City Council, Town Board, County Council, etc.) must be obtained prior to initiation of the redevelopment or rehabilitation, BEFORE a deduction may be approved.*
3. *To obtain a deduction, application Form 322 ERA/RE or Form 322 ERA/VBD, whichever is applicable, must be filed with the County Auditor by the later of: (1) May 10; or (2) thirty (30) days after the notice of addition to assessed valuation or new assessment is mailed to the property owner at the address shown on the records of the township assessor.*
4. *Property owners whose Statement of Benefits was approved after June 30, 1991, must attach a Form CF-1/Real Property annualy to the application to show compliance with the Statement of Benefits. [IC 6-1.1-12.1-5.1(b) and IC 6-1.1-12.1-5.3(j)]*
5. *The schedules established under IC 6-1.1-12.1-4(d) for rehabilitated property and under IC 6-1.1-12.1-4.8(1) for vacant buildings apply to any statement of benefits approved on or after July 1, 2000, unless an alternative deduction shcedule is adopted by the designating body (IC 6-1.1-12.1-17). The schedules effective prior to July 1, 2000, shall continue to apply to a statement of benefits filed before July 1, 2000.*

SECTION 1 — TAXPAYER INFORMATION

Name of taxpayer Edy's Grand Ice Cream, Inc.		
Address of taxpayer *(number and street, city, state, and ZIP code)* One Checkerboard Square - 1C (St. Louis MO 63164		
Name of contact person Michael J. McCrary	Telephone number 314-982-2279	E-mail address Michael.McCrary@purina.nestle

SECTION 2 — LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Name of designating body Fort Wayne Common Council		Resolution number R -12
Location of property 3426 North Wells Fort Wayne IN 46808	County Allen	DLFG taxing district number 073
Description of real property improvements, redevelopment, or rehabilitation *(use additional sheets if necessary)* See attached		Estimated start date *(month, day, year)* 08/01/2012 Estimated completion date *(month, day, year)* 03/31/2013

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

Current number	Salaries	Number retained	Salaries	Number additional	Salaries
553	22,027,703	553	22,027,703		

SECTION 4 — ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT

NOTE: Pursuant to IC 6-1.1-12.1-5.1 (d) (2) the COST of the property is confidential.	REAL ESTATE IMPROVEMENTS	
	COST	ASSESSED VALUE
Current values		
Plus estimated values of proposed project	$1,000,000 - $1,500,000 +/-	
Less values of any property being replaced		
Net estimate values upon completion of project		

SECTION 5 — WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER

Estimated solid waste converted *(pounds)* ______________ Estimated hazardous waste converted *(pounds)* ______________

Other benefits:

SECTION 6 — TAXPAYER CERTIFICATION

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

Signature of authorized representative	Title	Date signed *(month, day, year)*
[signature]	MGR-PROPERTY TAX	6/11/12

Form SB-1 / Real Property, page 1 - NACTP 1585 - Software only copyright © 2012 DIS, Inc.

Client/Loc 7903

ATTACHMENT TO FORM SB-1, page 1, Section 2

Name of taxpayer

Edy's Grand Ice Cream, Inc.

SECTION 2 — **LOCATION AND DESCRIPTION OF PROPOSED PROJECT**

Description of real property improvements and / or new manufacturng equipment and / or research and development equipment

This project will address the welfare area of the site. In this area an expansion to the front welfare space of approximately 2500 square feet. This phase will include the addition of a larger 2,000 sq.ft. cafeteria, men's and women's locker rooms, two meeting rooms, office, cubicle areas, and a new uniform storage area. The project will also include new visitor and employee entrances.

CITY OF FT WAYNE

JUN 11 2012

COMMUNITY DEVL

STATEMENT OF BENEFITS PERSONAL PROPERTY

State Form 51764 (R2 / 12-11)
Prescribed by the Department of Local Government Finance

FORM SB-1 / PP

PRIVACY NOTICE
The cost and any specific individuals salary information is confidential; the balance of the filing is public record per IC 6-1.1-12.1-5.1 (c) and (d).

INSTRUCTIONS:

1. *This statement must be submitted to the body designating the Economic Revitalization Area prior to the public hearing if the designating body requires information from the applicant in making its decision about whether to designate an Economic Revitalization Area. Otherwise this statement must be submitted to the designating body BEFORE a person installs the new manufacturing equipment and/or research and development equipment, and/or logistical distribution equipment and/or information technology equipment for which the person wishes to claim a deduction. "Projects" planned or committed to after July 1, 1987, and areas designated after July 1, 1987, require a STATEMENT OF BENEFITS. (IC 6-1.1-12.1)*
2. *Approval of the designating body (City Council, Town Board, County Council, etc.) must be obtained prior to installation of the new manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment BEFORE a deduction may be approved*
3. *To obtain a deduction, a person must file a certified deduction schedule with the person's personal property return on a certified deduction schedule (Form 103-ERA) with the township assessor of the township where the property is situated or with the county assessor if there is no township assessor for the township. The 103-ERA must be filed between March 1 and May 15 of the assessment year in which new manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment is installed and fully functional, unless a filing extension has been obtained. A person who obtains a filing extension must file the form between March 1 and the extended due date of that year.*
4. *Property owners whose Statement of Benefits was approved after June 30, 1991, must submit Form CF-1 / PP annually to show compliance with the Statement of Benefits. (IC 6-1.1-12.1-5.6)*
5. *The schedules established under IC 6-1.1-12.1-4.5(d) and (e) apply to equipment installed after March 1, 2001, unless an alternative deduction schedule is adopted by the designating body (IC 6-1.1-12.1-17).*

SECTION 1 — TAXPAYER INFORMATION

Name of taxpayer: Edy's Grand Ice Cream

Address of taxpayer (street and number, city, state, ZIP code): 3426 WELLS STREET FORT WAYNE IN 46808

Name of contact person: Mike McCrary

Telephone number: (314) 982-227

SECTION 2 — LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Name of designating body: Fort Wayne Common Council

Resolution number (s): R -12

Location of property: 3426 WELLS STREET FORT WAYNE IN 46808

County: Allen

DLFG taxing district number: 80

Description of manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment *(use additional sheets if necessary)*: See attached

	ESTIMATED Start Date	ESTIMATED Completion Date
Manufacturing Equipment	08/01/2012	12/31/2015
R & D Equipment	/ /	/ /
Logist Dist Equipment *	08/01/2012	12/31/2015
IT Equipment *	08/01/2012	12/31/2015

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

Current number	Salaries	Number retained	Salaries	Number additional	Salaries
553	22,027,703	553	22,027,703		

SECTION 4 — ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT

NOTE: Pursuant to IC 6-1.1-12.1-5.1 (d) (2) the COST of the property is confidential.	Manufacturing Equipment		R & D Equipment		Logist Dist Equipment *		IT Equipment *	
	Cost	Assessed Value	Cost	Assessed Value	Cost	Assessed Value	Cost	Assessed Value
Current values								
Plus estimated values of proposed project	$26.3-28.5+/- mill				$500k - $750k+/-		$200k - 250k+/-	
Less values of any property being replaced								
Net estimate values upon completion of project								

SECTION 5 — WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER

Estimated solid waste converted *(pounds)* ______ Estimated hazardous waste converted *(pounds)* ______

Other benefits:

SECTION 6 — TAXPAYER CERTIFICATION

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

Signature of authorized representative	Title	Date signed *(month, day, year)*
[signature]	Property Tax	06/06/2012

Edy's Grand Ice Cream
Form SB-1/PP Attachment
R - 2012

Ice cream manufacturing, IT equipment, and warehousing equipment will be added in support of the Edy's plants efforts for process improvements, replacing equipment, regulatory compliance, and upgrading existing equipment to maintain a competitive manufacturing environment.

EXHIBIT A

Commitment No. T070204865

Exhibit "A" -- Legal Description

Part of Lot "B" ROMY'S OUT LOTS in the Southwest Quarter of Section 26, Washington Township, Allen County, Indiana, in accordance with the Plat recorded in Plat Record 1, page 73, in the Office of Recorder of said County;

TOGETHER with part of a Tract of land shown as the Wilson Tract on the aforesaid recorded Plat, lying South of and adjoining said Lot "B"; In the Southwest ¼ of said Section 26, Township 31 North, Range 12 East. The captioned property being further defined as the North 125 feet of the West 520 feet of a 2.13 Acre Tract of land conveyed by instrument recorded in Deed Record 603, pages 496-497, in particular by metes and bounds described as follows, to-wit:

Commencing on the West line of said Lot "B", as defined by the centerline of a public road known as the Lima Road, presently called Wells Street, at a point situated 400.0 feet South of the Northwest corner of said Lot "B"; thence Easterly on a line parallel to the North line of said Lot "B", by a deflection left of 88 degrees 59 minutes from the Southerly extension of said Wells Street centerline, a distance of 520.0 feet to a pin set; thence Southerly and parallel to said Wells Street centerline by a deflection right of 88 degrees 59 minutes, a distance of 125.0 feet to the South line of said 2.13 Acre Tract; thence Westerly along the said South line a distance of 520.0 feet to the centerline of said Wells Street; thence Northerly along the said centerline by a deflection right of 88 degrees 59 minutes, a distance of 125.0 feet to the place of beginning: Containing 1.489 Acres of land, more or less.

ALSO:

Part of Lot "B" Romy's Out Lots in the Southwest Quarter of Section 26, Washington Township, Allen County, Indiana, in accordance with the plat recorded in Plat Record 1, Page 73, in the Office of the Recorder of said County;

TOGETHER WITH part of a tract of land shown as the Wilson Tract on the aforesaid recorded plat, lying South of and adjoining Lot "B" in the Southwest Quarter of said Section 26, Township 31 North, Range 12 East, in particular described as follows, to wit:

To arrive at the point of beginning, commence on the West line of said Lot "B" as defined by the centerline of a public road known as the Lima Road, presently called Wells Street in City Maps, at a point situated 400.0 feet South of the Northwest corner of said Lot "B"; thence East on a line parallel to the North line of said Lot "B", a distance of 520.0 feet to the point of beginning initially referred to and the Northwest corner of the subject tract; thence continuing East and parallel to the North line of said Lot "B", a distance of 273.5 feet to the West right-of-way line of the former Lake Shore & Michigan Southern Railroad, now the Consolidated Rail Corporation as situated 50 feet normally distant Westward of the single tract centerline; thence South along the said railroad right-of-way line, a distance of 125.0 feet; thence West and parallel to the North line of said Lot "B", a distance of 271.0 feet; thence North and parallel to the centerline of said Wells Street, a distance of 125.0 feet to the point of beginning, containing 0.78 acres, more or less, of land.

Also being described by survey dated November 20, 2006 by Kerut Surveying Services, Inc. as follows:

[redacted]

EXHIBIT A

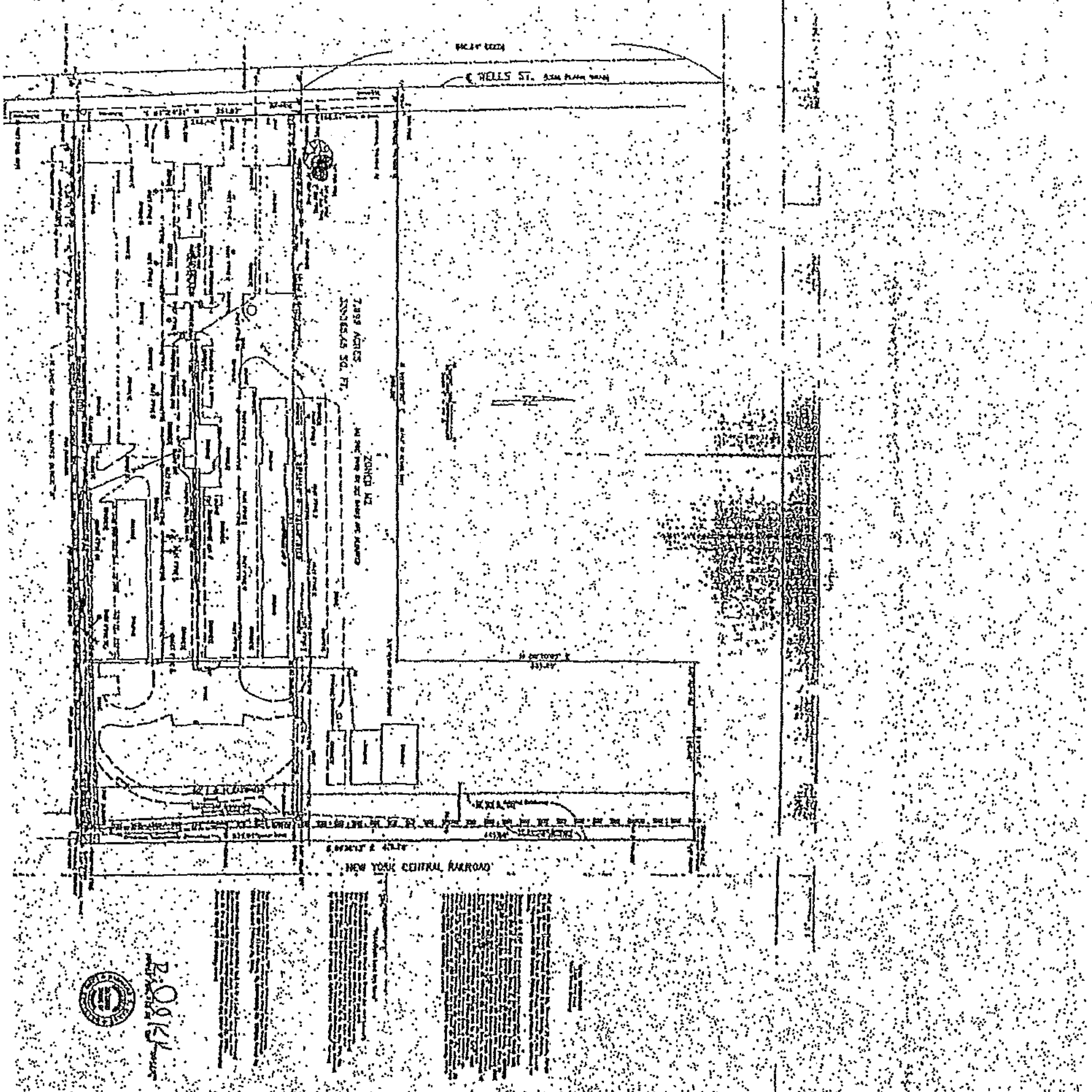
continued on next page
Schedule B-Section II continued
Commitment No. T070204865

Part of Romy's Outlots Block "B" as recorded in Plat Record 1, page 73 and part of the Southwest Quarter of Section 26, Township 31 North, Range 12 East of the Second Principal Meridian, Washington Township in Allen County, Indiana, more particularly described as follows:

Commencing at the intersection of the centerline of Wells Street (formerly the Lima Plank Road) with the North line of said Romy's Outlots, Block B, in the City of Fort Wayne, Indiana; thence South 01 degrees 24 minutes 31 seconds East (Deed bearing and basis of bearing to follow), a distance of 400.00 feet along said centerline to the South line of an existing tract described in Document Number 85-16574 in the Office of the Recorder of Allen County, Indiana, said point being the Point of Beginning of the herein described tract; thence North 89 degrees 25 minutes 28 seconds East, a distance of 794.26 feet along said South line to a 5/8" steel rebar with "Kerst" identification cap set on the West right-of-way line of Penn Central Railroad; thence South 00 degrees 20 minutes 22 seconds East, a distance of 125.00 feet along said West right-of-way line to a 5/8" steel rebar with "Kerst" identification cap set; thence South 89 degrees 25 minutes 28 seconds West, a distance of 791.93 feet parallel with the North line of said Romy's Outlots, Block B to the centerline of said Wells Street; thence North 01 degrees 24 minutes 31 seconds West, a distance of 125.00 feet along said centerline to the Point of Beginning. Containing 2.276 acres more or less.

End of Exhibit "A"

EXHIBIT A



WELLS STREET CROSSING
ALTA SURVEY

RK KARST & ASSOCIATES
725 FULTON STREET
FORT WAYNE, IN. 46802
PHONE # (219) 426-3336

PAGE OF

EXHIBIT A

LEGAL DESCRIPTION
7.699 acre tract
Wells Street Crossing

Part of the Southwest Quarter of Section 26, Township 31 North, Range 12 East of the Second Principal Meridian in Allen County, Indiana, North of Romy's Outlot B, East of Lima Road, and West of the former Fort Wayne, Jackson and Saginaw Railway, more particularly described as follows;

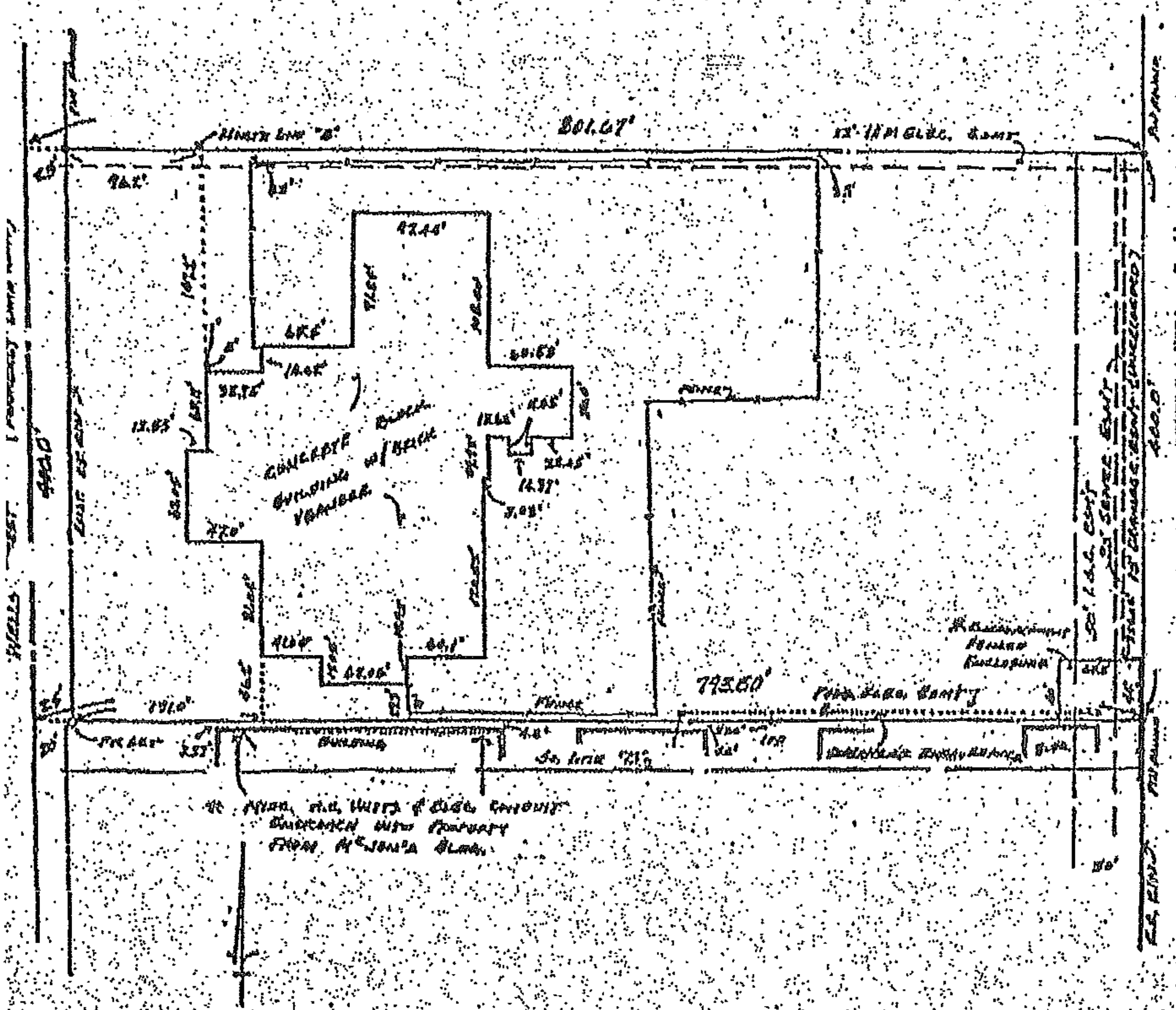
Beginning at a 5/8" steel rebar marking the intersection of the East right-of-way line of Wells Street (formerly the Lima Plank Road) with the North line of Romy's Outlots, Block B, in the City of Fort Wayne, Indiana; thence North 01 degree 24 minutes 31 seconds West, a distance of 351.97 feet along the East right-of-way line of said Wells Street to a 1/2" steel rebar; thence North 90 degrees 00 minutes 00 seconds East (assumed bearing, and basis of bearings for the following description), a distance of 589.90 feet to a 5/8" steel rebar set at a wood corner post; thence North 00 degrees 10 minutes 05 seconds East, a distance of 331.60 feet to a 5/8" steel rebar set; thence North 89 degrees 05 minutes 44 seconds East, a distance of 190.48 feet to a 1/2" steel rebar on the West right-of-way line of the Penn-Central Railroad; thence South 00 degrees 20 minutes 13 seconds East, a distance of 678.71 feet along said West right-of-way line to a point being 1.93 feet West of a 1/2" steel rebar; thence South 89 degrees 25 minutes 36 seconds West, a distance of 776.70 feet to the POINT OF BEGINNING; said

APR-23-1993 11:31 FROM [redacted]

EXHIBIT A

This document is a record of a re-survey of land and real estate located in FORT WAYNE, INDIANA ,Indiana made in accordance with the records on file in the Office of Recorder of said county. The land described exists in the full dimensions shown, is free from encroachment by adjoining land owners and contains entirely within its boundaries any structures located upon it except as noted below.

The North 400.0 feet of Lot B in Romy's Outlots in Sections 26 and 35 in Washington Township, according to the plat recorded in Plat Book 1 page 73 in the Recorder's Office and subject to all easements and right-of-ways of record.



IN WITNESS WHEREOF, I set my hand and seal,
this 12th day of AUGUST, 19 85.

Valid only with original hand and seal.

Admn. Appr.____________

DIGEST SHEET

TITLE OF ORDINANCE: **Declaratory Resolution**

DEPARTMENT REQUESTING ORDINANCE: **Community Development Division**

SYNOPSIS OF ORDINANCE: **Nestle Dreyers Grand Ice Cream is requesting the designation of an Economic Revitalization Area for both real and personal property improvements in the amount of $31,000,000. In order to expand, Nestle Dreyers Grand Ice Cream will add approximately 2,500 square feet to its facility and install new manufacturing, information technology, and logistical distribution equipment.**

EFFECT OF PASSAGE: **Installing new equipment and constructing the addition will allow Nestle Dreyers Grand Ice Cream to maintain a competitive manufacturing environment. Thirty part-time jobs will be created and 553 full-time jobs will be retained.**

EFFECT OF NON-PASSAGE: **Potential loss of development and thirty part-time jobs.**

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

ASSIGNED TO COMMITTEE (PRESIDENT): **Mitch Harper and John Shoaff**

MEMORANDUM

TO: City Council

FROM: Adam Welch, Economic Development Specialist

DATE: June 12, 2012

RE: Request for designation by Nestle Dreyers Grand Ice Cream as an ERA for real and personal property improvements

BACKGROUND

PROJECT ADDRESS:	**3426 Wells Street**	PROJECT LOCATED WITHIN:	**Economic Development Target Area**
PROJECT COST:	**$ 31,000,000**	COUNCILMANIC DISTRICT:	**3**

COMPANY PRODUCT OR SERVICE:	**Nestle Dreyers Grand Ice Cream manufactures ice cream.**
PROJECT DESCRIPTION:	**Nestle Dreyers Grand Ice Cream will construct a 2,500 square feet addition and install new manufacturing, information technology, and logistical distribution equipment. This will support the plant's efforts for process improvements and equipment upgrades to maintain a competitive manufacturing environment.**

CREATED		RETAINED	
JOBS CREATED (FULL-TIME):	**0**	JOBS RETAINED (FULL-TIME):	**553**
JOBS CREATED (PART-TIME):	**30**	JOBS RETAINED (PART-TIME):	**0**
TOTAL NEW PAYROLL:	**$150,000**	TOTAL RETAINED PAYROLL:	**$22,027,703**
AVERAGE SALARY (FULL-TIME NEW):	**N/A**	AVERAGE SALARY (FULL-TIME RETAINED):	**$39,833**

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 IN2; General Industrial

Yes ☐ **No** ☒ **N/A** ☐ — Project encourages the improvement or replacement of a deteriorated or obsolete structure?

Yes ☒ **No** ☐ **N/A** ☐ — Project encourages the improvement or replacement of obsolete manufacturing and/or research and development and/or information technology and/or logistical distribution equipment?

Yes ☐ **No** ☒ **N/A** ☐ — Project will result in significant conversion of solid waste or hazardous waste into energy or other useful products?

Yes ☐ No ☒ N/A ☐	Project encourages preservation of an 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 ☒	Average wage of all full-time jobs to be created is at least 150% of current Federal minimum wage.
Yes ☒ No ☐ N/A ☐	Average wage of all full-time jobs to be retained is at least 150% of current Federal minimum wage. **Explain: The average wage rate of full-time jobs retained is 264% of the current Federal minimum wage rate.**
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 is ten years.
2. The period of deduction for personal property is ten years.

Under Fort Wayne Common Council's tax abatement policies and procedures, Nestle Dreyers Grand Ice Cream is eligible for ten year deductions on real and personal property improvements. Attached is a spreadsheet that shows how the application scored under the review system.

COMMENTS

Signed: Adam J. Welch
Economic Development Specialist

Reviewed: Elissa McGauley
Economic Development Specialist

COMMUNITY DEVELOPMENT DIVISION

Personal Property Abatements

Tax Abatement Review System

	Points Possible	Points Awarded
Total new investment in equipment		
Over $5,000,000	10	10
$1,000,000 to $4,999,999	8	
$500,000 to $999,999	6	
$0 to $499,999	4	
Total number of jobs created and/or retained		
Over 150	10	10
75 to 149	8	
25 to 74	6	
10 to 24	4	
Under 10	2	
Current # of employees increases 50-99%	6	
Current # of employees increases 100% or more	8	
Average annual salary of full-time jobs created and/or retained are % of the Federal Minimum Wage *		
Greater than 300% of the Federal Minimum Wage	10	
201% to 300% of the Federal Minimum Wage	7	7
151% to 200% of the Federal Minimum Wage	3	
150% of the Federal Minimum Wage	1	
Health insurance provided by the company	5	5
Project involves reinvestment at current location of a business	10	10
Project involves new or startup business	5	
Construction uses green building techniques (ie LEED Certification)	5	
Construction uses techniques to minimize impact on Combined Sewer Overflows (CSOs)	2	
Project is located in a HUBzone	10	
	Total	42

7 to 11 Points - Three Year Abatement
12 to 16 Points - Five Year Abatement
17 to 23 Points - Seven Year Abatement
24 to 60 Points - Ten Year Abatement

*** If Average annual salary of the full-time jobs created by listed occupation is 10% or greater than the average salary for Allen County using current occupational employment statistics, then the applicant is eligible for an alternate deduction schedule.**

<u>10 Year</u>	
Year 1	**100%**
Year 2	**100%**
Year 3	**100%**
Year 4	**100%**
Year 5	**100%**
Year 6	**90%**
Year 7	**80%**
Year 8	**65%**
Year 9	**50%**
Year 10	**40%**
<u>7 Year</u>	
Year 1	**100%**
Year 2	**100%**
Year 3	**100%**
Year 4	**100%**
Year 5	**100%**
Year 6	**71%**
Year 7	**43%**

Real Property Abatements

Tax Abatement Review System

	Points Possible	Points Awarded
Total new investment in real property (new structures and/or rehabilitation)		
Over $1,000,000	10	10
$500,000 to $999,999	8	
$100,000 to $499,999	6	
Under $100,000	4	
Total number of jobs created and/or retained		
Over 150	10	10
75 to 149	8	
25 to 74	6	
10 to 24	4	
Under 10	2	
Current # of employees increases 50-99%	6	
Current # of employees increases 100% or more	8	
Average annual salary of full-time jobs created and/or retained are % of the Federal Minimum Wage		
Greater than 300% of the Federal Minimum Wage	10	
201% to 300% of the Federal Minimum Wage	7	7
151% to 200% of the Federal Minimum Wage	3	
150% of the Federal Minimum Wage	1	
Health insurance provided by the company	5	5
Project involves reinvestment at current location of a business	10	10
Project involves new or startup business	5	
Construction uses green building techniques (ie LEED Certification)	5	
Construction uses techniques to minimize impact on Combined Sewer Overflows (CSOs)	2	
Project is located in a HUBzone	10	
	Total	42

7 to 11 points - Three Year Abatement
12 to 16 points - Five Year Abatement
17 to 23 points - Seven Year Abatement
24 to 67 points - Ten Year Abatement

*** If Average annual salary of the full-time jobs created by listed occupation is 10% or greater than the average salary for Allen County using current occupational employment statistics, then the applicant is eligible for an alternate deduction schedule.**

10 Year	
Year 1	**100%**
Year 2	**100%**
Year 3	**100%**
Year 4	**100%**
Year 5	**100%**
Year 6	**90%**
Year 7	**80%**
Year 8	**65%**
Year 9	**50%**
Year 10	**40%**
7 Year	
Year 1	**100%**
Year 2	**100%**
Year 3	**100%**
Year 4	**100%**
Year 5	**100%**
Year 6	**71%**
Year 7	**43%**