BILL NO. R-13-01-09

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 6400 Brotherhood Way, Fort Wayne, Indiana 46825 (Brotherhood Mutual Insurance Company)

WHEREAS, Petitioner has duly filed its petition dated January 2, 2013 to have the following described property designated and declared an "Economic Revitalization Area" under Sections 153.13-153.24 of the Municipal Code of the City of Fort Wayne, Indiana, and I.C. 6-1.1-12.1, to wit:

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

and

WHEREAS, said project will create 84 full-time, permanent jobs for a total new, annual payroll of $3,511,520, with the average new annual job salary being $41,800 and retain 266 full-time and 27 part-time, permanent jobs for a total current annual payroll of $15,796,303, with the average current, annual job salary being $53,912; and

WHEREAS, the total estimated project cost is $12,574,500; 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:

- Said Resolution shall be filed with the Allen County Assessor;
- 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";
- Common Council shall publish notice in accordance with I.C. 6-1.1-12.1-2.5 and I.C. 5-3-1 of the adoption and substance of this resolution and setting this designation as an "Economic Revitalization Area" for public hearing;

SECTION 3. That, said designation of the hereinabove described property as an "Economic Revitalization Area" shall apply to both a deduction of the assessed value of real estate and personal property for information technology 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 information technology 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 information technology 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 information technology equipment is not installed, the approximate current year tax rates for this site would be $3.0261/$100.

... If the proposed new information technology 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 information technology 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 the deduction from the assessed value of the new information technology 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

Admn. Appr.____________

DIGEST SHEET

TITLE OF ORDINANCE: **Declaratory Resolution**

DEPARTMENT REQUESTING ORDINANCE: **Community Development Division**

SYNOPSIS OF ORDINANCE: **Brotherhood Mutual Insurance Company is requesting the designation of an Economic Revitalization Area for both real and personal property improvements in the amount of $12,574,500. In order to expand, Brotherhood Mutual Insurance Company will construct 62,400 square feet of Class A office space which will be attached to their existing building via a bridge over the current pond. The building will include a basement and two floors above ground.**

EFFECT OF PASSAGE: **Constructing the new office space will allow Brotherhood Mutual Insurance Company to support growth of operations at this location. Eighty-four full-time jobs will be created and 293 full-time jobs will be retained.**

EFFECT OF NON-PASSAGE: **Potential loss of development and 84 full-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: January 2, 2013

RE: Request for designation by Brotherhood Mutual Insurance Company as an ERA for real and personal property improvements

BACKGROUND

PROJECT ADDRESS:	**6400 Brotherhood Way**	PROJECT LOCATED WITHIN:	**N/A**
PROJECT COST:	**$ 12,574,500**	COUNCILMANIC DISTRICT:	**3**

COMPANY PRODUCT OR SERVICE:	**Brotherhood Mutual Insurance Company provides property and casualty insurance exclusively to churches and related ministries throughout the United States.**
PROJECT DESCRIPTION:	**Brotherhood Mutual Insurance Company will construct 62,400 square feet of class A office space which will be attached to their existing building via a bridge over the current pond. The building will include a basement and two floors above ground.**

CREATED		RETAINED	
JOBS CREATED (FULL-TIME):	**84**	JOBS RETAINED (FULL-TIME):	**266**
JOBS CREATED (PART-TIME):	**N/A**	JOBS RETAINED (PART-TIME):	**27**
TOTAL NEW PAYROLL:	**$3,511,520**	TOTAL RETAINED PAYROLL:	**$15,796,303**
AVERAGE SALARY (FULL-TIME NEW):	**$41,800**	AVERAGE SALARY (FULL-TIME RETAINED):	**$57,289**

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 CM2; Limited Retail & Commercial

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. **Explain: The average wage rate of full-time jobs created is 277% of the current Federal minimum wage rate.**
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 379% 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, Brotherhood Mutual Insurance Company 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. Also attached is an estimate of the taxes saved and paid over the length of the ten year deduction schedule.

COMMENTS

Signed: [signature]

Economic Development Specialist

Reviewed: Elissa McGauley

Economic Development Specialist

COMMUNITY DEVELOPMENT DIVISION

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	10
201% to 300% of the Federal Minimum Wage	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	2
Project is located in a HUBzone	10	
	Total	47

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.**

<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%**

Personal Property Abatements

Tax Abatement Review System

	Points Possible	Points Awarded
Total new investment in equipment		
Over $5,000,000	10	
$1,000,000 to $4,999,999	8	
$500,000 to $999,999	6	
$0 to $499,999	4	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	10
201% to 300% of the Federal Minimum Wage	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	2
Project is located in a HUBzone	10	
	Total	41

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%**

POOL #2 FORT WAYNE COMMUNITY DEVELOPMENT DIVISION
TAX ABATEMENT - ESTIMATE OF SAVINGS

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

PERSONAL PROPERTY TAX ABATEMENT - 10 yr Schedule

Year	True Cash Value	"Pool 2"	True Tax Value	Assessed Value	Tax Abatement %	Tax Paid %	Deduction	Taxable A V	Tax Rate	Tax Paid	Tax Saved
1	$224,500	40%	$89,800	$89,800	100%	0%	$89,800	$0	0.030261	$0	$2,717
2	$224,500	56%	$125,720	$125,720	90%	10%	$113,148	$12,572	0.030261	$380	$3,424
3	$224,500	42%	$94,290	$94,290	80%	20%	$75,432	$18,858	0.030261	$571	$2,283
4	$224,500	32%	$71,840	$71,840	70%	30%	$50,288	$21,552	0.030261	$652	$1,522
5	$224,500	30%	$67,350	$67,350	60%	40%	$40,410	$26,940	0.030261	$815	$1,223
6	$224,500	30%	$67,350	$67,350	50%	50%	$33,675	$33,675	0.030261	$1,019	$1,019
7	$224,500	30%	$67,350	$67,350	40%	60%	$26,940	$40,410	0.030261	$1,223	$815
8	$224,500	30%	$67,350	$67,350	30%	70%	$20,205	$47,145	0.030261	$1,427	$611
9	$224,500	30%	$67,350	$67,350	20%	80%	$13,470	$53,880	0.030261	$1,630	$408
10	$224,500	30%	$67,350	$67,350	10%	90%	$6,735	$60,615	0.030261	$1,834	$204
11	$224,500	30%	$67,350	$67,350	0%	100%	$0	$67,350	0.030261	$2,038	$0

TOTAL TAX SAVED	(10 yrs on 10 yr deduction	$14,226
TOTAL TAX PAID	(10 yrs on 10 yr deduction	$9,552

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

REAL PROPERTY TAX ABATEMENT - 10 yr Schedule

Year	Cash Value	True Tax Value	Assessed Value	Tax Abatement %	Tax Paid %	Deduction	Taxable AV	Tax Rate	Tax Paid	Tax Saved
1	$12,350,000	$12,350,000	$12,350,000	100%	0%	$12,350,000	$0	0.030261	$0	$373,723
2	$12,350,000	$12,350,000	$12,350,000	95%	5%	$11,732,500	$617,500	0.030261	$18,686	$355,037
3	$12,350,000	$12,350,000	$12,350,000	80%	20%	$9,880,000	$2,470,000	0.030261	$74,745	$298,979
4	$12,350,000	$12,350,000	$12,350,000	65%	35%	$8,027,500	$4,322,500	0.030261	$130,803	$242,920
5	$12,350,000	$12,350,000	$12,350,000	50%	50%	$6,175,000	$6,175,000	0.030261	$186,862	$186,862
6	$12,350,000	$12,350,000	$12,350,000	40%	60%	$4,940,000	$7,410,000	0.030261	$224,234	$149,489
7	$12,350,000	$12,350,000	$12,350,000	30%	70%	$3,705,000	$8,645,000	0.030261	$261,606	$112,117
8	$12,350,000	$12,350,000	$12,350,000	20%	80%	$2,470,000	$9,880,000	0.030261	$298,979	$74,745
9	$12,350,000	$12,350,000	$12,350,000	10%	90%	$1,235,000	$11,115,000	0.030261	$336,351	$37,372
10	$12,350,000	$12,350,000	$12,350,000	5%	95%	$617,500	$11,732,500	0.030261	$355,037	$18,686
11	$12,350,000	$12,350,000	$12,350,000	0%	100%	$0	$12,350,000	0.030261	$373,723	$0

TOTAL TAX SAVED REAL PROPERTY	(10 yrs on 10 yr deduction	$1,849,931
TOTAL TAX PAID REAL PROPERTY (10 yrs)	(10 yrs on 10 yr deduction	$1,887,303
TOTAL TAX SAVED MACHINERY & BUILDIN(	(10 yrs on 10 yr deduction	$1,864,156
TOTAL TAX PAID MACHINERY & BUILDING	(10 yrs on 10 yr deduction	$1,896,855

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

CITY OF FT WAYNE

JAN 02 2013

COMMUNITY DEV

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:	12,350,000
Total cost of manufacturing equipment improvements:	
Total cost of research and development equipment improvements:	
Total cost of logistical distribution equipment improvements:	
Total cost of information technology equipment improvements:	224,500
TOTAL OF ABOVE IMPROVEMENTS:	12,574,500

GENERAL INFORMATION

Real property taxpayer's name: Brotherhood Mutual Insurance Company

Personal property taxpayer's name: Brotherhood Mutual Insurance Company

Telephone number: 260-482-8668

Address listed on tax bill: 6400 Brotherhood Way, Fort Wayne, IN 46825

Name of company to be designated, if applicable: Brotherhood Mutual Insurance Company

Year company was established: 1917

Address of property to be designated: 6400 Brotherhood Mutual Insurance Company

Real estate property identification number: 02-07-14-426-005.000-073

Contact person name: Matthew G. Hirschy

Contact person telephone number: 260-481-9943 Contact person Email: mhirschy@brotherhoodmutual.com

Contact person address: 6400 Brotherhood Way, Fort Wayne, IN 46825

List company officer and/or principal operating personnel

NAME	TITLE	ADDRESS	PHONE NUMBER
Matthew G. Hirschy	VP & Treasurer	6400 Brotherhood Way	260-481-9943
Mark A. Robison	Chairman & President	6400 Brotherhood Way	260-481-9944
Michael J. Allison	VP & General Counsel	6400 Brotherhood Way	260-481-9960
Kathleen Turpin	VP - Human Resources	6400 Brotherhood Way	260-481-9420
Daryl Pannabecker	VP - Information Systems	6400 Brotherhood Way	260-481-9902

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

NAME	PERCENTAGE
None - Mutual Insurance Company, Owned by	Policyholders

☐ 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: Brotherhood Mutual provides property and casualty insurance exclusively to churches and related ministries throughout the United States.

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 as currently developed has insufficient functional office space to support growth of operations at this location.

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: 1) two story office building with 63,370 sqft total: 2) attached three story office building with 27,000 sqft

Describe the condition of the structure(s) listed above: Class A office space in good to excellent condition

Describe the improvements to be made to the property to be designated for tax abatement purposes: New construction of 62,400 square feet of class A office space to be attached to existing building via bridge over current pond. Building will include a basement and two floors above ground.

Projected construction start (month/year): April 2013

Projected construction completion (month/year): March 2014

☐ 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)

Equipment including telecommunications equipment, Servers, computers and software, printers.

☐ 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): At various times as employees are hired but starting December 2012

Equipment installation date (month/year): At various times as employees are hired but starting December 2012

Please provide the depreciation schedule term for equipment under consideration for personal property tax abatement:

Computers and servers - 3 years book, 5 years for tax; Telephones - 3 years book, 5 years tax; Computer software - 3 years book and tax

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
See Attached Report			15,238,897

Retained Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll
See Attached Report			15,238,897

Additional Full-Time Employment - 2013 to 2015

Occupation	Occupation Code	Number of Jobs	Total Payroll
See Attached Report			3,511,520

Brotherhood Mutual Insurance Company
Current and Retained Full Time Employment

Occupation	Occupation Code	Number of Jobs		Total Payroll
Chief Executives	111011	3	$	746,000.06
Marketing Managers	112021	4	$	326,417.26
Sales Managers	112022	4	$	450,276.06
Computer and Information Systems Managers	113021	9	$	947,249.94
Financial Managers	113031	3	$	252,959.98
Human Resource Managers	113121	2	$	229,708.96
Managers, All Others	119199	8	$	840,758.88
Clams Adjusters	131031	36	$	2,016,257.10
Compliance Officers	131041	3	$	152,068.02
Market Reasearch Analysts and Marketing Specialists	131161	7	$	271,408.33
Accountants and Auditors	132011	5	$	331,341.92
Insurance Underwriters	132053	57	$	2,457,312.62
Computer Systems Analysts	151121	12	$	765,060.66
Computer Support Specialists	151150	2	$	82,513.08
Informantion Security Analysts, Web Developers	151179	19	$	1,324,710.40
Actuaries	152011	5	$	475,129.98
Operations Research Analysts	152031	2	$	118,538.94
Statisticians	152041	1	$	44,949.06
Lawyers	231011	5	$	363,091.56
Graphic Designers	271024	2	$	87,051.38
Editors	273041	1	$	74,072.96
Janitors and Cleaners	372011	6	$	162,932.02
Telemarketers	419041	2	$	68,665.58
Sales and related workers, all others	419799	11	$	640,181.98
Bookkeeping, Accounting, and Auditing Clerks	433031	5	$	172,577.60
Customer Service Representatives	434051	22	$	734,137.51
Human Resources Assistants	434161	5	$	234,058.71
Receptionist and Information Clerks	434171	10	$	295,467.12
Executive Secretaries	436011	2	$	91,520.00
Insurance Claims and Policy Processing Clerks	439041	5	$	161,979.74
Mail Clerks	439051	3	$	92,768.21
Maintenance and Repair Workers, General	499071	5	$	227,731.71
		266	$	15,238,897.34

Brotherhood Mutual Insurance Company
Additional Full Time Employment

Occupation	Occupation Code	Number of Jobs		Total Payroll
Sales Managers	112022	1	$	63,155.00
Computer and Information Systems Managers	113021	1	$	76,090.00
Clams Adjusters	131031	8	$	316,400.00
Compliance Officers	131041	1	$	39,550.00
Market Reasearch Analysts and Marketing Specialists	131161	8	$	265,434.00
Accountants and Auditors	132011	2	$	89,550.00
Insurance Underwriters	132053	19	$	764,035.00
Computer Systems Analysts	151121	5	$	249,125.00
Computer Support Specialists	151150	1	$	39,550.00
Informantion Security Analysts, Web Developers	151179	11	$	569,695.00
Statisticians	152041	1	$	36,300.00
Lawyers	231011	2	$	126,310.00
Graphic Designers	271024	1	$	44,590.00
Janitors and Cleaners	372011	2	$	45,344.00
Sales and related workers, all others	419799	5	$	304,210.00
Bookkeeping, Accounting, and Auditing Clerks	433031	1	$	25,272.00
Customer Service Representatives	434051	8	$	230,880.00
Human Resources Assistants	434161	4	$	134,446.00
Insurance Claims and Policy Processing Clerks	439041	2	$	66,000.00
Maintenance and Repair Workers, General	499071	1	$	25,584.00
		84	$	3,511,520.00

PUBLIC BENEFIT INFORMATION

Current Part-Time or Temporary Jobs

Occupation	Occupation Code	Number of Jobs	Total Payroll
See Attached	Report		557,406

Retained Part-Time or Temporary Jobs

Occupation	Occupation Code	Number of Jobs	Total Payroll
See Attached	Report		557,406

Additional Part-Time or Temporary Jobs

Occupation	Occupation Code	Number of Jobs	Total Payroll
None Planned			

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: EPIC (Bonus program), 401(k) plan with company match plus company discretionary contribution, Flexible Spending, Adoption Benefit

When will you reach the levels of employment shown above? (month/year): December 2015

Brotherhood Mutual Insurance Company
Current and Retained Part Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll
Compliance Officers	131041	1	$ 26,463.47
Market Reasearch Analysts and Marketing Specialists	131161	18	$ 334,378.39
Insurance Underwriters	132053	2	$ 44,826.91
Informantion Security Analysts, Web Developers	151179	1	$ 51,503.21
Human Resources Assistants	434161	2	$ 57,427.47
Office and Administrative Support Workers	439799	3	$ 42,806.40
		27	$ 557,405.85

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.

Matthew G Hirschy
Signature of Taxpayer/Owner

Matthew G. Hirschy, Vice President / Treasurer
Printed Name and Title of Applicant

11/14/12
Date

STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS
State Form 51767 (R2 / 1-07)
Prescribed by the Department of Local Government Finance

CITY OF FT WAYNE
NOV 14 2012 aja
COMMUNITY DEVL.

20___ PAY 20___
FORM SB-1 / Real Property

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)
☐ 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 annually 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. 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: Brotherhood Mutual Insurance Company

Address of taxpayer (*number and street, city, state, and ZIP code*): 6400 Brotherhood Way, Fort Wayne, IN 46825

Name of contact person	Telephone number	E-mail address
Matthew G. Hirschy	260-481-9943	mhirschy@brotherhoodmutual.com

SECTION 2 — LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Name of designating body		Resolution number
FORT WAYNE COMMON COUNCIL		
Location of property	**County**	**DLGF taxing district number**
6400 Brotherhood Way, Fort Wayne 46825	ALLEN	073

Description of real property improvements, redevelopment, or rehabilitation (*use additional sheets if necessary*): 59,400 sq. ft office addition to existing building. Remodel current building to relocate cafeteria and convert to office space

Estimated start date (*month, day, year*): 04/01/2013
Estimated completion date (*month, day, year*): 03/31/2014

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

Current number	Salaries	Number retained	Salaries	Number additional	Salaries
293	$15,796,303	293.	$15,796,303	84	$3,511,520

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	9,706,138	6,711,300
Plus estimated values of proposed project	12,350,000	12,350,000
Less values of any property being replaced	—	—
Net estimated values upon completion of project	22,056,138	19,061,300

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*)
Matt G. Hirschy	Vice President & Treasurer	11/14/12

STATEMENT OF BENEFITS
PERSONAL PROPERTY

State Form 51764 (R / 1-06)
Prescribed by the Department of Local Government Finance

CITY OF FT WAYNE

NOV 14 2012 - ajn

COMMUNITY DEVL

FORM SB-1 / PP

PRIVACY NOTICE

The cost and any specific individual's 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. 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. For equipment installed prior to March 2, 2001, the schedules and statutes in effect at the time shall continue to apply. (IC 6-1.1-12.1-4.5(f) and (g))*

SECTION 1 — TAXPAYER INFORMATION

Name of taxpayer: Brotherhood Mutual Insurance Company

Address of taxpayer *(number and street, city, state, and ZIP code)*: 6400 Brotherhood Way, Fort Wayne, IN 46825

Name of contact person: Matthew G. Hirschy

Telephone number: 260-481-9943

SECTION 2 — LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Name of designating body: FORT WAYNE COMMON COUNCIL

Resolution number (s):

Location of property: 6400 Brotherhood Way, Fort Wayne 46825

County: ALLEN

DLGF taxing district number: 073

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)*

Telecommunications equipment, servers, printers, computers

	ESTIMATED START DATE	ESTIMATED COMPLETION DATE
Manufacturing Equipment	—	—
R & D Equipment	—	—
Logist Dist Equipment	—	—
IT Equipment	10/1/13	12/31/15

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

Current number	Salaries	Number retained	Salaries	Number additional	Salaries
293	$15,796,303	293	$15,796,303	84	$3,511,520

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							5,241,179	1,581,221
Plus estimated values of proposed project							224,500	224,500
Less values of any property being replaced							—	—
Net estimated values upon completion of project							5,465,679	1,805,721

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)*
Matt G. Hirschy	Vice President & Treasurer	11/14/12

Exhibit A

5-14-2-018
FRL S 517.2 OF N 1329.8 OF W
652.1FT NE1/4 SE1/4 EX W
20FT SEC 14