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BILL NO. R-13-02-11

RESOLUTION NO. ----

**A RESOLUTION APPROVING ADMINISTRATIVE PROCEDURES  
FOR PROCESSING APPLICATIONS FOR DESIGNATION OF  
ECONOMIC REVITALIZATION AREAS**

**WHEREAS**, Chapter 153 of the City of Fort Wayne Municipal Code of Ordinances governs the designation of economic revitalization areas and the granting of tax abatements; and

**WHEREAS**, Section 153.13 designates the City of Fort Wayne Community Development Division with the responsibility for processing requests for economic revitalization area designation; and

**WHEREAS**, Section 153.13 authorizes the Director of the Community Development Division to develop procedures for the orderly application, administration and monitoring of economic revitalization areas.

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

**SECTION 1.** Fort Wayne Common Council herein formally adopts procedures for the orderly application, administration and monitoring of economic revitalization areas attached hereto as "Exhibit A".

**SECTION 2.** Any ensuing changes to the attached administrative procedures shall be approved by Fort Wayne Common Council.

**SECTION 3.** 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

# EXHIBIT A

## *CITY OF FORT WAYNE, INDIANA*



### *ADMINISTRATIVE PROCEDURES FOR ECONOMIC REVITALIZATION AREA DESIGNATION*

- A. The City of Fort Wayne Community Development Division may undertake the following actions under the direction of the Director of the Division:
1. Develop and implement procedures to address changes in state legislation.
  2. Provide the Fort Wayne Common Council with supporting data necessary to properly consider requests for designation as an Economic Revitalization Area.
  3. Keep permanent records of all properly filed applications and duly designated Economic Revitalization areas.
  4. Act on behalf of the Fort Wayne Common Council in responding with applicants and other interested persons regarding the status of an application for designation.
  5. Annually evaluate and compare applicants' original (or amended) Statement of Benefits Form (SB-1/Real Property for real property improvements and/or SB-1/PP for personal property improvements) with their Compliance with Statement of Benefits Form (CF-1/Real Property for real property improvements and/or CF-1/PP for personal property improvements) to determine whether companies are in substantial compliance as defined by Fort Wayne Common Council. If companies are found not to be in substantial compliance, notify Fort Wayne Common Council of same.
- B. Economic Revitalization Area designation shall be initiated by the applicant. The applicant shall submit its petition to the Community Development Division (Suite 320, 200 East Beny Street, Citizens Square, Fort Wayne, Indiana 46802) on the most current forms provided by the Division to the applicant. No other application forms will be accepted.
- C. The application must be correctly completed in its entirety and shall be accompanied by all such attachments as may be requested within the application and such additional information as may be requested by Community Development Division staff. At a minimum the attachments shall include:
- I. A full legal description of said real estate.

2. A plat map identifying the property boundaries of the land to be designated in relationship to all other contiguous properties.
  3. The common address of the subject real estate.
  4. A completed Statement of Benefits Form (Indiana Form SB-1/Real Property for real property improvements and SB-1/PP for personal property improvements).
  5. If the applicant is not the owner of the real estate to be designated, a notarized statement signed by the owner of the subject real estate stating that the owner has full knowledge of the applicant's intent to apply for Economic Revitalization Area status and has no objection to the application. (Owner's Certificate).
  6. A check made payable to "City of Fort Wayne" in the amount established in *Section 153.14* of the Code of the City of Fort Wayne. The fee is non-refundable.
- D. The application and Statement of Benefits Form/s (SB-1/Real Property for real property improvements and SB-1/PP for personal property improvements) must be signed by the owner of record of the real estate or the business occupying the real estate for which designation is being requested, or by an authorized representative of the same.
- E. Upon receipt of a correctly completed application form, all required attachments, and the proper fee, the City of Fort Wayne Community Development Division will note the date of filing on the face of the application and the front page of the Statement of Benefits Form/s with a date-stamp and an authorized staff member's initials, as designated by the Director of the Community Development Division.
- F. The Community Development Division staff shall determine whether any of the following have occurred:
1. An application for an Improvement Location Permit has been filed with the Allen County Department of Planning Services for the real estate for which designation as an Economic Revitalization Area is being sought.
  2. An application for a structural permit has been filed with the Allen County Building Department for the real estate for which designation as an Economic Revitalization Area is being sought.
  3. New manufacturing, research and development, logistical distribution, and information technology equipment, as defined in IC 6-1.1-12.1-3 as amended, has been installed.
- G. If any of the items noted in section F, above, have been determined to have occurred prior to the receipt of the correctly completed application by the City of Fort Wayne Community Development Division staff, then such application shall not be processed further by the City nor will the staff forward such applications to the Fort Wayne Common Council for action unless a waiver of non compliance is requested by the applicant.
1. Applicants requesting waivers of non compliance shall send a letter addressed to Fort Wayne Common Council that summarizes the issue and reason for failure to file the application prior to items in Section F. Applicants will also need to pay the fee for processing the waiver of non compliance request.

- a. For requests to waive non compliance on personal property, waivers will only be considered on equipment installed within one month prior to date application received.
  - b. For requests to waive non compliance on real property, waivers will only be considered on applications filed where applicant has filed and received an Improvement Location Permit or Structural Permit and broken ground for project within one month prior to date application received.
2. Community Development Division staff will then process the application following the provisions in Section I and thereafter.
- H. If none of the items noted in section F, above, have been determined to have occurred prior to the receipt of the cmTectly completed application, the City of Fort Wayne Community Development Division staff shall:
1. Review said application for community benefit as defined in *Section 153.16* of the Code of the City of Fort Wayne.
  2. Refer a copy of said application to the Allen County Department of Planning Services to assure that the proposed project meets with all applicable zoning regulations.
- I. The application, its attachments and a Declaring Resolution shall be forwarded to the Office of the City Clerk via the Law Department after preparation of a Declaring Resolution, a Confirming Resolution, and council digest sheet by Community Development Division staff.
1. The Law Department shall review all documents for compliance with all applicable laws and refer said documents to the Office of the City Clerk. The petition shall constitute a communication under § 32.32(A)(6)(a).
  2. The Office of the City Clerk shall prepare legal notice of public hearing for the Declaring Resolution in accordance with IC 5-3-1 and shall include the Declaring Resolution in the new business portion of the next regular meeting of the finance committee of the Common Council.
  3. Upon receipt of the Economic Revitalization Area request, action by the Committee on Finance, and after the public hearing, the Common Council shall take final action on the Declaring Resolution by either confirming, modifyng and confirming, or rescinding said resolution.
  4. Upon passage of the Confirming Resolution, the Office of the City Clerk shall prepare and provide the Allen County Auditor and the Conununity Development Division with final designation packets which shall include information necessary for the review of applications for deductions pursuant to IC 6-1.1-12.1-5 and IC 6-1.1-12.1-5.5.
  5. Upon receipt of approved, signed copies of the Confirming Resolution, the Community Development Division shall forward same to the applicant.
- J. Upon completion of the real and/or personal property improvements for projects designated by the Common Council as economic revitalization areas, the applicant shall file appropriate deduction paperwork as prescribed by the Indiana Department of Local Government Finance with the county. The deduction paperwork must contain a cmTect and complete Compliance

with Statement of Benefits Form (CF-1/Real Property for real property improvements and CF-1/PP for personal property improvements) as prescribed by the Indiana Department of Local Government Finance. For designations approved after January 1, 2012, deduction applications must also include a Public Benefit Annual Update form provided by the city to the applicant and affirmed to its accuracy by the applicant that provides additional employment information by occupation classification for Allen County under current occupational employment statistics. The Compliance with Statement of Benefits Form must be filed with both the Allen County Auditor's Office and the Community Development Division according to the filing schedule listed in I.C. 6-1.1-12.1-5 and I.C. 6-1.1-12.1-5.5, as appropriate. The Compliance with Statement of Benefits Form filed by the applicant must show the extent to which there has been substantial compliance with the Statement of Benefits Form (SB-1/Real Property for real property improvements and SB-1/PP for personal property improvements) approved by the Common Council.

- K. To assist applicants with filing the Compliance with Statement of Benefits Form, Community Development Division staff shall notify the applicant via mail, no later than one month prior to the filing due date, that Compliance with Statement of Benefits Forms are due.
- L. Upon receipt of a correctly completed Compliance with Statement of Benefits Form, Community Development Division staff will note the date of filing on the front of the Form with a date-stamp and an authorized staff member's initials, as designated by the Director of the Community Development Division.
- M. Community Development Division staff shall review the Compliance with Statement of Benefits Form for substantial compliance as defined in Section 153.21 of the Code of the City of Fort Wayne.
- N. Within 45 days after receipt of all correctly completed and reviewed Compliance with Statement of Benefits Form, Community Development Division staff shall notify Common Council of any applicants that have failed to substantially comply with the Statement of Benefits Form. Applicants that have not substantially complied with the terms of their Statement of Benefits Form may have the remainder of their tax abatement rescinded by the Common Council.
- O. Should the applicant fail to submit the necessary deduction paperwork with the Allen County Auditor and/or Allen County Assessor's Office that results in a loss of the deduction for a particular year, the applicant may request that a waiver of non compliance be approved by Fort Wayne Common Council to reinstate the deduction.
  - 1. Applicants requesting waivers of non compliance shall send a letter addressed to Fort Wayne Common Council that summarizes the issue and reason for failure to file the necessary deduction paperwork as well as the actions the applicant will take to correct further similar problems from occurring. Applicants will also need to pay the fee for processing the waiver of non compliance request per Section 153.14 of the Code of the City of Fort Wayne.
    - a. For projects to waive non compliance on personal property, waivers will only be considered on the failure to file the deduction paperwork within the last year.

- b. For projects to waive non compliance on real property, waivers will only be considered on the failure to file the deduction paperwork within the last year. The city will not grant waivers for applicants for more than one year of deduction.
2. The letter and a resolution to waive non compliance shall be forwarded to the Office of the City Clerk via the Law Department after preparation of waiver resolution and council digest sheet by the staff of the City of Fort Wayne Community Development Division.
3. The Law Department shall review all documents for compliance with all applicable laws and refer said documents to the Office of the City Cleric The petition shall constitute a communication under § 32.32(A)(6)(a).
4. The Office of the City Clerk shall prepare legal notice of public hearing for the waiver of non compliance in accordance with IC 5-3-1, IC 6-1.1-12.1-9.5, and IC 6-1.1-12.1-11.3 and shall include the waiver resolution in the new business portion of the next regular meeting of the finance committee of the Common Council.
5. Upon receipt of the waiver on non compliance request, action by the Committee on Finance, and after the public hearing, the Common Council shall take final action on the waiver resolution by confirming, or modifying and confirming, or rescinding said resolution.
6. Upon receipt of approved, signed copies of the waiver of non compliance, the Community Development Division shall forward same to the applicant, the Allen County Auditor or Allen County Assessor and the Indiana Department of Local Government Finance.

DIGEST SHEET

TITLE OF ORDINANCE: A Resolution Approving Administrative Procedures for Processing Applications for Designation of Economic Revitalization Areas

DEPARTMENT REQUESTING ORDINANCE: Community Development Division

SYNOPSIS OF ORDINANCE: This is to approve administrative procedures for the processing applications for tax abatement (tax phase-in)

EFFECT OF PASSAGE: Allow city staff to effectively administer the city's tax abatement (phase-in) program for council

EFFECT OF NON-PASSAGE: City administrative procedures remain the same

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

ASSIGNED TO COMMITTEE (CO-CHAIRS): Glynn Hines and Russell Jehl