1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

29

30

BILL NO. R-13-05-03	RIII	NO.	R-13	-05-	0.3
---------------------	------	-----	------	------	-----

### 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 711 E. Tillman Road, Fort Wayne, Indiana 46816 (Housing Opportunity Program, Inc/Hillcrest Pointe, L.P.)

WHEREAS, Petitioner has duly filed its petition dated April 8, 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 two full-time, permanent jobs for a total new, annual payroll of \$39,936, with the average new annual job salary being \$19,968.

WHEREAS, the total estimated project cost is \$4,956,350; 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 a deduction of the assessed value of real estate.

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

**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 \$3.3124/\$100.
- ... If the proposed development does occur and no deduction is granted, the approximate current year tax rate for the site would be \$3.3124/\$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 \$3.3124/\$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.

**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
	its passage and any and all necessary approval by the Mayor.
	Member of Council
	APPROVED AS TO FORM AND LEGALITY
	Carol Helton, City Attorney
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	



APR 08 2013

# ECONOMIC REVITADIZMTION AREA APPLICATION CITY OF FORT WAYNE, INDIANA

APPLICATION IS FO	R: (Check appropriate bo	(es))  Real Estate Improvement Personal Property Impr Vacant Commercial or I	ovements			
Total cost of real estate	improvements:	\$4,956	3,350			
	aring equipment improven		, 500			
Total cost of research a	ınd development equipmen	at improvements:				
	distribution equipment imp					
Total cost of information	on technology equipment is	mprovements: 0				
	TOTAL OF ABOVE IMPROVEMENTS: \$4,956,350					
GENERAL INFORMATION						
		ram, Inc. aka Fort Wayne Housing Authority				
Personal property taxpay	er's name: Same as abov					
Telephone number: 260						
Address listed on tax bill	: 711 E. Tillman Road					
Name of company to be designated, if applicable: Hillcrest Pointe, L.P.						
Year company was established: To be formed						
		in Road, Fort Wayne, IN 46816				
	tification number: 02-12-2	5-376-011.000-074				
Contact person name: St	eve Hoffman					
Contact person telephone	Contact person telephone number: 260-399-4102 Contact person Email: stevehoffman@canihelp.org					
Contact person address:	227 E. Washington Blvd	l, Fort Wayne, IN 46802				
List company officer and	or principal operating perso	nnel				
NAME	TITLE	ADDRESS	PHONE NUMBER			
Steve Hoffman	Member	227 E. Washington Blvd, Ft Wayne, IN 46802	260-399-4102			
	V					
		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				

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

	NAME		PERCENTAGE
Hillcre	st Pointe GP, LLC, Hillcrest Poi	nte, L.P. General Partner	100
∐ Yes 🗸 No		olders or holders of any debt obliga	
	business? If yes, who? (name/tie	ile)	
✓ Yes ☐ No	Is the property for which you are	requesting ERA designation totall	y within the corporate limits of the
	City of Fort Wayne?		
☐ Yes 🚺 No	Do you plan to request state or lo	cal assistance to finance public im	provements?
✓ Yes ☐ No	Is the property for which you	nre requesting ERA designation l	ocated in an Economic Developmen
	Target Area (EDTA)? (see attach	ed map for current areas)	
☐ Yes 🗸 No	Does the company's business incl	ude a retail component? If yes, ans	wer the following questions:
	What percentage of floor space w	vill be utilized for retail activities?	
	What percentage of sales is made	to the ultimate customer?	
	What percentage of sales will be	from service calls?	
What is the perc	entage of clients/customers serve	d that are located outside of Allen	County? 0
What is the com	pany's primary North American I	ndustrial Classification Code (NA)	<sub>[Cs)?</sub> n/a
		oduct, and/or service: Permaner	
homeless wit	h an emphasis on the homel	ess Veteran population	
Dollar amount o	f annual sales for the last three ye	ars:	_
Year	Annual Sales		
n/a	n/a		

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

Customer Name	City/State	Annual Gross Sales
n/a		

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

Supplier Name	City/State	Annual Gross Purchases
n/a		

List the company's top three competitors:

Competitor Name	City/State
n/a	

Describe the product or service to be produced or offered at the project site: Community-based housing that targets the extremely low income with intensive service programs to engage and rapidly house individuals who are homeless into permanent supportive housing and to provide intensive and flexible services to stabilize and support housing tenure.

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? This location is within the City limits. The current structure has deteriorated causing it to become undesirable for normal development based on the previous occupants lack of preventative maintenance. The City of Ft Wayne condemened & vacated the building on 1/25/13 based on unsafe building conditions, including roof structure dilapidated and allowing moisture to pentrate the structure and a window and masonry wall structure collapsing. The structure has also been deemed a fire hazard.

# 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: A former brick school building Describe the condition of the structure(s) listed above: Poor, the building has not had routine maintenance and has not been climate controlled for several years. The roof over the gymnasium has been leaking for several years causing severe brick and motar damage from the weather elements. Describe the improvements to be made to the property to be designated for tax phase-in purposes: A new 49,000 square foot building consisting of (48) 1-bedroom apartments, social service offices, leasing office, a laundry facility, theatre room, community room, food pantry, computer room, a covered pavilion, and gazebo. Projected construction start (month/year): 11/01/13 Projected construction completion (month/year): 11/01/14 Yes No Will construction result in Leadership in Energy and Environmental Design (LEED) certification by the U.S. Green Building Council? This new building will meet the ICC 700-2008 Silver Rating National Green Building Standard and a HERS Rating at or below 80. 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)
Yes No Has the above equipment for which you are seeking a designation, ever before been used for any purpose
in Indiana? If yes, was the equipment acquired at an arms length transaction from an entity not affiliated with the
applicant? Yes No
Yes No Will the equipment be leased?
Date first piece of equipment will be purchased (month/year):
Date last piece of equipment will be installed (month/year):
Please provide the depreciation schedule term for equipment under consideration for personal property tax phase-in:

# ELIGIBLE VACANT BUILDING INFORMATION

Complete this section of the application if you are requesting a deduction from the current assessed value of a vacant building

Yes No Has the building for which you are seeking designation for tax phase-in been unoccupied for at least or rear? Please provide evidence of occupation. (i.e. certificate of occupancy, paid utility receipts, executed lease greements)				
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.				

# PUBLIC BENEFIT INFORMATION

### EMPLOYMENT INFORMATION FOR FACILITY TO BE DESIGNATED

ESTIMATE OF EMPLOYEES AND PAYROLL FOR FORT WAYNE FACILITY REQUESTING ECONOMIC REVITALIZATION AREA DESIGNATION

Please be specific on job descriptions. When listing the occupation codes, please avoid using the "Major Occupational Groupings" (i.e. 11-000, 13-000, 15-000, etc.) which are more general in nature. Instead, use specific occupation codes (i.e. 11-1021, 13-1081, 15-2041 etc) for each created and retained job. To fill out information on occupation and occupation code, use data available through Occupation Employment Statistics for Fort Wayne <a href="http://www.bls.gov/oes/current/oes-23060.htm">http://www.bls.gov/oes/current/oes-23060.htm</a>

# **Current Full-Time Employment**

Occupation	Occupation Code	Number of Jobs	Total Payroll
0	0	0	0
1111			

## **Retained Full-Time Employment**

Occupation	Occupation Code	Number of Jobs	Total Payroll
0	0	0	0

# Additional Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll			
Building Maintenance	37-2019	1	19,968 (32 hour work wk)			
Leasing Agent	Leasing Agent 43-9061		19,968 (32 hour work wk)			

# PUBLIC BENEFIT INFORMATION

# **Current Part-Time or Temporary Jobs**

Occupation	Occupation Code	Number of Jobs	Total Payroll
0	0	0	0

# **Retained Part-Time or Temporary Jobs**

Occupation	Occupation Code	Number of Jobs	Total Payroll
0	0	0	0
-			

# Additional Part-Time or Temporary Jobs

Occupation	Occupation Code	Number of Jobs	Total Payroll		
0	0 0		0		
	:				

Check the boxes below if the existing jo	obs and the jobs to be created wil	ll pro	ovide the listed benefits:
Pension Plan	Major Medical Plan		Disability Insurance
Tuition Reimbursement	Life Insurance		Dental Insurance
List any benefits not mentioned above:	Employee assistance progr	ram	
When will you reach the levels of employer	ovment shown above? (month/ve	ear):	03/01/2015

# 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) . ERA filing fee (both real and personal property improvements) .

.1% of total project cost not to exceed \$500 .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 phase-ins which I may receive.

I understand that I must file a correctly completed Compliance with Statement of Benefits Form (CF-1/Real Property for real property improvements and CF-1/PP for personal property improvements) and the Public Benefit Annual Update with the City of Fort Wayne Community Development Division in each year in which I receive a deduction. Further the CF-1/PP form must be filed with the county assessor and the CF-1/Real Property must be filed with the county auditor. Failure to file the CF-1 form with these agencies may result in a rescission of any tax phase-in occurring as a result of this application.

Signature of Taxpayer/Owner

Maynard J. Scales, Secretary

Printed Name and Title of Applicant

04/08/203

Date

### STATEMENT OF BENEFITS REAL ESTATE IMPROVEMENTS

☑ Redevelopment or rehabilitation of real estate improvements (IC 6-1.1-12.1-4)

CITY OF FT WAYNE

COMMUNITY DEVL.

State Form 51767 (R4 / 2-13)

Prescribed by the Department of Local Government Finance

APR 08 2013 AP

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

FORM SB-1 / Real Property **PRIVACY NOTICE** 

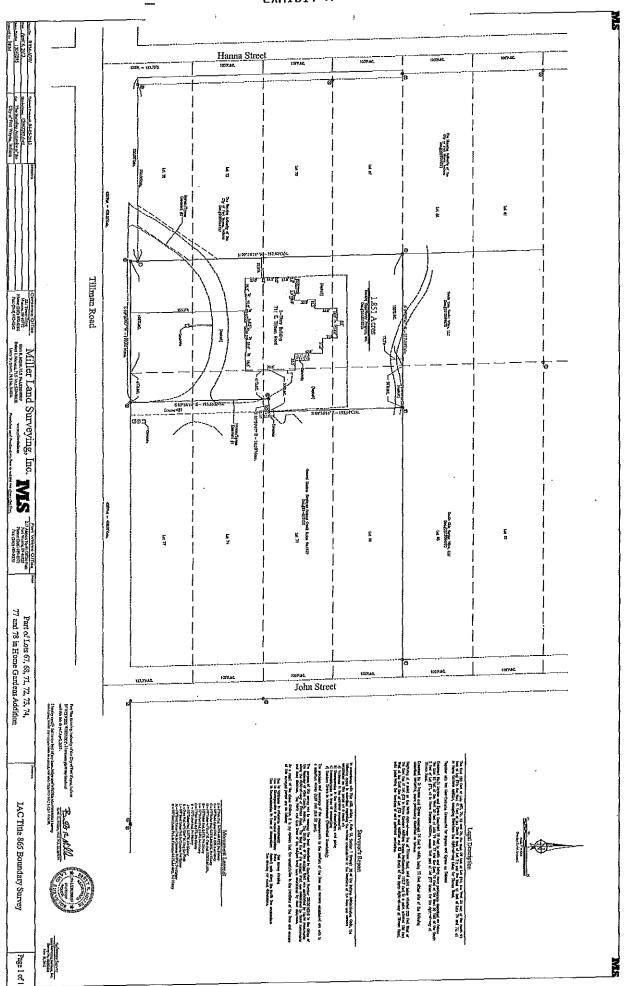
PAY 20\_

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).

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

- INSTRUCTIONS: 1. This statement must be submitted to the body designating the Economic Revitalization Area prior to the public hearing if the designating body requires information from the applicant in making its decision about whether to designate an Economic Revitalization Area. Otherwise, this statement must be submitted to the designating body BEFORE the redevelopment or rehabilitation of real property for which the person wishes to claim a deduction. "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.
- To obtain a deduction, a Form 322/RE must be filed with the County Auditor before May 10 in the year in which the addition to assessed valuation is made or not later than thirty (30) days after the assessment notice is mailed to the property owner if it was mailed after April 10. If the property owner misses the May 10 deadline in the initial year of occupation, he can apply between March 1 and May 10 of a subsequent year.
- 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)].
- The schedules established under IC 6-1.1-12.1-4(d) for rehabilitated property apply to any economic revitalization areas designated after June 30, 2000, unless an alternative deduction schedule 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 economic revitalization areas designated before July 1, 2000.

SECTION 1 Name of taxpayer		TAXPAYE	R INFORMATION	•		
ì ' '	ties Program, Inc. (to	be Hillcrest Pointe.	L.P.)			
Address of taxpayer (number						
2013 South Anthon	y Boulevard, Fort Wa	ayne, IN 46816				
Name of contact person		-	Telephone number		E-mail address	ŝ
Maynard J.Scales			( 260 ) 267-9300 x7	105	mscales@	⊉fwha.org
SECTION 2	<u>L</u>	OCATION AND DESCRI	PTION OF PROPOSED PRO	JECT		· · · · · · · · · · · · · · · · · · ·
Name of designating body					Resolution nur	nbe <i>r</i>
Fort Wayne Commo	n Council					
			County	•	DLGF taxing d	istrict number
711 E. Tillman Road	d, Fort Wayne, IN 46 provements, redevelopment,	816	Allen		074	t date (month, day, year)
			nents, with social service of	ffices, a	1	
			d pantry and a computer ro		11/01/201	l 3 pletion date ( <i>month, day, year</i> )
	with an emphasis on the				11/01/201	· · · · · ·
SECTION 3	ESTIMATE OF	EMDLOVEES AND SAL	ARIES AS RESULT OF PRO	DASED BD		14:1
Current number	Salaries	Number retained	Salaries	Number add		Salaries
0.00	\$0.00	0.00	\$0.00	2.00		\$39,936.00
SECTION 4	EST	IMATED TOTAL COST	AND VALUE OF PROPOSED	PROJECT		1 to 1 to 1
	<u> </u>		REA	L ESTATE I	MPROVEMEN	NTS
			COST		ASS	SESSED VALUE
Current values						224,400.00
Plus estimated values of			4,95	6,350.00		
Less values of any prop						
	pon completion of project			6,350.00		en har har harring bearing a second
SECTION 5	WASTE	CONVERTED AND OTH	ER BENEFITS PROMISED B	Y THE TAX	PAYER	
Estimated solid waste o	converted (pounds) 0.00	)	Estimated hazardous wa	aste converte	ed (pounds) <u>(</u>	).00
Other benefits				****		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
SECTION 6		TAXPAYER	CERTIFICATION			100000000000000000000000000000000000000
	he representations in th					
Signature of authorized repre-	-		Title		Date signed (n	nonth, day, year)
	calls		Secretary		OF 102	912013



# Legal Description

The East 158 feet of Lots #67, 72, 73 and 78, the West 59 feet of Lot #68, the West 59 feet of the North 92 feet of Lot #71; the West 41 feet of the South 8 feet of Lot 71; and the West 41 feet of Lots 74 and 77, all in Home Gardens Addition, excepting therefrom the right—of—way taken for Tillman Road.

Together with two Non-Exclusive Easements for Ingress and Egress as Follows:

Easement No.1: Ingress and Egress Easement 18 feet in width and being more particularly described as follow: The East 18 feet of the West 59 feet of Lots 74 and 77 and the East 18 feet of the West 59 feet of the South 8 feet of Lot #71, all in Home Gardens Addition, except that part of Lot #77 taken for the right—of—way of Tillman Road.

Easement No 2: Ingress and Egress easement 24 feet in width, being 12 feet either side of the following described centerline, more particularly described as follows:

Beginning at a point on the North right—of—way line of Tillman Road, said point being situated 223 feet West of the East line of Lot #78 in Home Gardens Addition; thence Northeasterly 112.7 feet to a point situated 158 feet West of the East line of Lot #73 in said Addition and 93 feet North of the North right—of—way of Tillman Road, said point being the terminus of said easement centerline.

Admn.	Appr.	
x xcarrer.	7 7 D D 1 •	

### **DIGEST SHEET**

TITLE OF ORDINANCE:

**Declaratory Resolution** 

DEPARTMENT REQUESTING ORDINANCE:

**Community Development Division** 

SYNOPSIS OF ORDINANCE: Housing Opportunity Program, Inc./Hillcrest Point, L.P. is requesting the designation of an Economic Revitalization Area for real property improvements in the amount of \$4,956,350. Housing Opportunity Program, Inc./Hillcrest Point, L.P. will construct a new 49,000 square foot building consisting of (48) 1-bedroom apartments, social service offices, leasing office, a laundry facility, theatre room,

community room, food pantry, computer room, covered pavilion, and gazebo.

EFFECT OF PASSAGE: Constructing the building will allow Housing Opportunity Program, Inc./Hillcrest Point, L.P. to redevelop the land where a former school building in poor shaped currently resides. The current building has not had routine maintenance or climate control for several years. Two full-time jobs will be created.

EFFECT OF NON-PASSAGE:

Potential loss of development and two full-time jobs.

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

ASSIGNED TO COMMITTEE (PRESIDENT): John Crawford and Tom Smith

# **MEMORANDUM**



To:

City Council

FROM:

Adam Welch, Economic Development Specialist

DATE:

April 25, 2013

RE:

Request for designation by Housing Opportunity Program, Inc./Hillcrest Pointe,

L.P. as an ERA for real property improvements

# **BACKGROUND**

PROJECT ADDRESS: 711 E. T	illman Road PROJ	ECT LOCATED WITHIN:	Economic Development Target
PROJECT COST:	\$ 4,956,350 Coun	ICILMANIC DISTRICT:	Area 6
COMPANY PRODUCT OR SERVICE:	community-based intensive service   homeless into per	housing that targets the programs to engage and i	rest Pointe, L.P. will provide extremely low income with rapidly house individuals who are ng and to provide intensive and
PROJECT DESCRIPTION:	new 49,000 squar social service offi- community room	nity Program, Inc./Hiller e foot building consisting ces, leasing office, a laund	rest Pointe, L.P. will construct a g of (48) 1-bedroom apartments, dry facility, theatre room, room, a covered pavilion, and
PROJECT DESCRIPTION:  CREATED	new 49,000 squar social service offi- community room	nity Program, Inc./Hiller e foot building consisting ces, leasing office, a laund , food pantry, computer i	rest Pointe, L.P. will construct a g of (48) 1-bedroom apartments, dry facility, theatre room, room, a covered pavilion, and nool building.
	new 49,000 squar social service offi- community room	nity Program, Inc./Hiller e foot building consisting ces, leasing office, a laund , food pantry, computer i ee of the former brick sch	rest Pointe, L.P. will construct a g of (48) 1-bedroom apartments, dry facility, theatre room, room, a covered pavilion, and hool building.
CREATED	new 49,000 squar social service officeommunity room gazebo in the place	nity Program, Inc./Hiller e foot building consisting ces, leasing office, a laund , food pantry, computer i ce of the former brick sch RETA	rest Pointe, L.P. will construct a g of (48) 1-bedroom apartments, dry facility, theatre room, room, a covered pavilion, and nool building.  INED  ME):  N/A
CREATED  JOBS CREATED (FULL-TIME):	new 49,000 squar social service officeommunity room gazebo in the place	nity Program, Inc./Hiller e foot building consisting ces, leasing office, a laund food pantry, computer i e of the former brick sch RETA JOBS RETAINED (FULL-TH	rest Pointe, L.P. will construct a g of (48) 1-bedroom apartments, dry facility, theatre room, room, a covered pavilion, and nool building.  INED  ME):  N/A  N/A

## COMMUNITY BENEFIT REVIEW

Yes No No N/A	Project will encourage vacant or under-utilized land appropriate for commercial or industrial use?
Yes No 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 and Commercial
Yes 🖾 No 🗌 N/A 🗍	Project encourages the improvement or replacement of a deteriorated or obsolete structure?  Explain: The building has not had routine maintenance and has not been climate controlled for several years. The roof over the gymnasium has been leaking for several years causing severe brick and mortar damage from the weather elements.

	Policy
Yes No No N/A	Taxpayer is NOT delinquent on any or all property tax due to any taxing jurisdiction within Allen County.
Yes 🛛 No 🗌 N/A 🗌	ERA designation induces employment opportunities for Fort Wayne area residents?.
Yes No No N/A	Construction will use techniques to minimize impact on combined sewer overflows? (i.e. rain gardens, bio swales, etc.)
Yes No No N/A	Construction will result in Leadership in Energy and Environmental Design (LEED) certification by the U.S. Green Building Council?
Yes No No N/A	Project encourages preservation of an historically or architecturally significant structure?
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 the improvement or replacement of obsolete manufacturing and/or research and development and/or information technology and/or logistical distribution equipment?

## 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.

The project is located in an Economic Development Target Area (EDTA). Thus, under Fort Wayne Common Council's tax abatement policies and procedures, Housing Opportunity Program, Inc./Hillcrest Pointe, L.P. is eligible for a ten year deduction on real 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 ten years.

	COMMENTS
Signed:	Economic Development Specialist
Reviewed:	Economic Development Specialist

**COMMUNITY DEVELOPMENT DIVISION** 

# FORT WAYNE COMMUNITY DEVELOPMENT DIVISION

## TAX ABATEMENT - ESTIMATE OF SAVINGS

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

## REAL PROPERTY TAX ABATEMENT - 10 yr Schedule

Year	Cash Value	True Tax Value As	ssessed Value	Tax Abatement %	Tax Paid %	Deduction	Taxable AV	Tax Rate	Tax Paid	Tax Saved
1	\$4,956,350	\$4,956,350	\$4,956,350	100%	0%	\$4,956,350	\$0	0.033124	\$0	\$164,174
2	\$4,956,350	\$4,956,350	\$4,956,350	95%	5%	\$4,708,533	\$247,818	0.033124	\$8,209	\$155,965
3	\$4,956,350	\$4,956,350	\$4,956,350	80%	20%	\$3,965,080	\$991,270	0.033124	\$32,835	\$131,339
4	\$4,956,350	\$4,956,350	\$4,956,350	65%	35%	\$3,221,628	\$1,734,723	0.033124	\$57,461	\$106,713
5	\$4,956,350	\$4,956,350	\$4,956,350	50%	50%	\$2,478,175	\$2,478,175	0.033124	\$82,087	\$82,087
6	\$4,956,350	\$4,956,350	\$4,956,350	40%	60%	\$1,982,540	\$2,973,810	0.033124	\$98,504	\$65,670
7	\$4,956,350	\$4,956,350	\$4,956,350	30%	70%	\$1,486,905	\$3,469,445	0.033124	\$114,922	\$49,252
8	\$4,956,350	\$4,956,350	\$4,956,350	20%	80%	\$991,270	\$3,965,080	0.033124	\$131,339	\$32,835
9	\$4,956,350	\$4,956,350	\$4,956,350	10%	90%	\$495,635	\$4,460,715	0.033124	\$147,757	\$16, <del>4</del> 17
10	\$4,956,350	\$4,956,350	\$4,956,350	5%	95%	\$247,818	\$4,708,533	0.033124	\$155,965	\$8,209
11	\$4,956,350	\$4,956,350	\$4,956,350	0%	100%	\$0	\$4,956,350	0.033124	\$164,174	\$0

TOTAL TAX SAVED REAL PROPERTY (10 yrs on 10 yr deduction 5812,662 TOTAL TAX PAID REAL PROPERTY (10 yrs on 10 yr deduction 5829,079

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

# **Real Property Abatements**

Tax Abatement Review System

	Points Possible	Points Awarded
INVESTMENT (30 points possible)		
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	
investment per employee (both jobs created and retained) \$35,000 or more	10	10
\$18,500 to \$34,999	8	10
\$6,250 to \$18,499	6	
\$1,250 to \$6,249	4	
less than \$1,250	2	
Estimated local income taxes generated from jobs retained		
\$80,000 or more	5	
\$30,000 to \$79,999	4	
\$10,000 to \$29,999 \$5,000 to \$9,999	3 2	
less than \$5,000	1	
Estimated local income taxes generated from jobs created		
(Double points for start-up)		
\$30,000 or more	5	
\$10,000 to \$29,999	4	
\$5,000 to \$9,999 \$3,000 to \$4,999	3 2	
	4	_
ECONOMIC BASE (20 points possible)  Location Quotient in designated Occupation Code	1	2
ECONOMIC BASE (20 points possible)  Location Quotient in designated Occupation Code (use majority Occupation Code of all created and retained jobs)	5	2
ECONOMIC BASE (20 points possible)  Location Quotient in designated Occupation Code (use majority Occupation Code of all created and retained jobs)  Greater than 1.0	·	2
ECONOMIC BASE (20 points possible)  Location Quotient in designated Occupation Code (use majority Occupation Code of all created and retained jobs) Greater than 1.0  Estimated Percent of Business done outside	·	2
Location Quotient in designated Occupation Code (use majority Occupation Code of all created and retained Jobs) Greater than 1.0  Estimated Percent of Business done outside Allen County Greater than 75%	5	2
Location Quotient in designated Occupation Code (use majority Occupation Code of all created and retained Jobs) Greater than 1.0  Estimated Percent of Business done outside Allen County Greater than 75% 50% to 74%	5 15 10	2
Location Quotient in designated Occupation Code (use majority Occupation Code of all created and retained Jobs) Greater than 1.0  Estimated Percent of Business done outside Allen County Greater than 75% 50% to 74%	5	
Location Quotient in designated Occupation Code (use majority Occupation Code of all created and retained Jobs) Greater than 1.0  Estimated Percent of Business done outside Allen County Greater than 75% 50% to 74% 25% to 49%  JOBS (20 points possible)	5 15 10	2
Location Quotient in designated Occupation Code (use majority Occupation Code of all created and retained Jobs) Greater than 1.0  Estimated Percent of Business done outside Allen County Greater than 75% 50% to 74% 25% to 49%  JOBS (20 points possible) Total number of permanent jobs retained	5 15 10	2
Location Quotient in designated Occupation Code (use majority Occupation Code of all created and retained jobs) Greater than 1.0  Estimated Percent of Business done outside Allen County Greater than 75% 50% to 74% 25% to 49%  JOBS (20 points possible) Total number of permanent jobs retained Over 250	5 15 10 5	2
Location Quotient in designated Occupation Code (use majority Occupation Code of all created and retained jobs) Greater than 1.0  Estimated Percent of Business done outside Allen County Greater than 75% 50% to 74% 25% to 49%  JOBS (20 points possible) Total number of permanent jobs retained Over 250 100 to 249 50 to 99	5 15 10 5	
Location Quotient in designated Occupation Code (use majority Occupation Code of all created and retained jobs) Greater than 1.0  Estimated Percent of Business done outside Allen County Greater than 75% 50% to 74% 25% to 49%  JOBS (20 points possible) Total number of permanent jobs retained Over 250 100 to 249 50 to 99 25 to 49	15 10 5	
Location Quotient in designated Occupation Code (use majority Occupation Code of all created and retained jobs) Greater than 1.0  Estimated Percent of Business done outside Allen County Greater than 75% 50% to 74% 25% to 49%  JOBS (20 points possible) Total number of permanent jobs retained Over 250 100 to 249 50 to 99 25 to 49 10 to 24	5 15 10 5	2
Location Quotient in designated Occupation Code (use majority Occupation Code of all created and retained jobs) Greater than 1.0  Estimated Percent of Business done outside Allen County Greater than 75% 50% to 74% 25% to 49%  JOBS (20 points possible) Total number of permanent jobs retained Over 250 100 to 249 50 to 99 25 to 49 10 to 24 1 to 9	5 15 10 5 10 8 6 4 2	2
Location Quotient in designated Occupation Code (use majority Occupation Code of all created and retained jobs) Greater than 1.0  Estimated Percent of Business done outside Allen County Greater than 75% 50% to 74% 25% to 49%  JOBS (20 points possible) Total number of permanent jobs retained Over 250 100 to 249 50 to 99 25 to 49 10 to 24 1 to 9  Total number of permanent jobs created (Double for start-up)	5 15 10 5 10 8 6 4 2	
Location Quotient in designated Occupation Code (use majority Occupation Code of all created and retained jobs) Greater than 1.0  Estimated Percent of Business done outside Allen County Greater than 75% 50% to 74% 25% to 49%  JOBS (20 points possible) Total number of permanent jobs retained Over 250 100 to 249 50 to 99 25 to 49 10 to 24 11 to 9  Total number of permanent jobs created (Double for start-up) Over 100 50-99	15 10 5 10 8 6 4 2 1	2
Location Quotient in designated Occupation Code (use majority Occupation Code of all created and retained jobs) Greater than 1.0  Estimated Percent of Business done outside Allen County Greater than 75% 50% to 74% 25% to 49%  JOBS (20 points possible) Total number of permanent jobs retained Over 250 100 to 249 50 to 99 25 to 49 10 to 24 1 to 9  Total number of permanent jobs created (Double for start-up) Over 100 50-99 25-49	15 10 5 10 8 6 4 2 1	2
Location Quotient in designated Occupation Code (use majority Occupation Code of all created and retained jobs) Greater than 1.0  Estimated Percent of Business done outside Allen County Greater than 75% 50% to 74% 25% to 49%  JOBS (20 points possible) Total number of permanent jobs retained Over 250 100 to 249 50 to 99 25 to 49 10 to 24 1 to 9  Total number of permanent jobs created (Double for start-up) Over 100 50-99 25-49 10-24	5 15 10 5 10 8 6 4 2 1	
Location Quotient in designated Occupation Code (use majority Occupation Code of all created and retained Jobs) Greater than 1.0  Estimated Percent of Business done outside Allen County Greater than 75% 50% to 74% 25% to 49%  JOBS (20 points possible) Total number of permanent jobs retained Over 250 100 to 249 50 to 99 25 to 49 10 to 24 1 to 9  Total number of permanent jobs created (Double for start-up) Over 100 50-99 25-49 10-24	15 10 5 10 8 6 4 2 1	
Location Quotient in designated Occupation Code (use majority Occupation Code of all created and retained jobs) Greater than 1.0  Estimated Percent of Business done outside Allen County Greater than 75% 50% to 74% 25% to 49%  JOBS (20 points possible) Total number of permanent jobs retained Over 250 100 to 249 50 to 99 25 to 49 10 to 24 1 to 9  Total number of permanent jobs created (Double for start-up) Over 100 50-99 25-49 10-24 1 to 9	5 15 10 5 10 8 6 4 2 1	
Location Quotient in designated Occupation Code (use majority Occupation Code of all created and retained Jobs) Greater than 1.0  Estimated Percent of Business done outside Allen County Greater than 75% 50% to 74% 25% to 49%  JOBS (20 points possible)  Total number of permanent jobs retained Over 250 100 to 249 50 to 99 25 to 49 10 to 24 1 to 9  Total number of permanent jobs created (Double for start-up) Over 100 50-99 25-49 10-24 1 to 9	5 15 10 5 10 8 6 4 2 1	4
Location Quotient in designated Occupation Code (use majority Occupation Code of all created and retained jobs) Greater than 1.0  Estimated Percent of Business done outside Allen County Greater than 75% 50% to 74% 25% to 49%  JOBS (20 points possible) Total number of permanent jobs retained Over 250 100 to 249 50 to 99 25 to 49 10 to 24 10 9  Total number of permanent jobs created (Double for start-up) Over 100 500-99 25-49 10-24 10 9  WAGES (20 points possible) Median salary of the jobs created and/or retained Over \$45,000	5 15 10 5 10 8 6 4 2 1	
Location Quotient in designated Occupation Code (use majority Occupation Code of all created and retained jobs) Greater than 1.0  Estimated Percent of Business done outside Allen County Greater than 75% 50% to 74% 25% to 49%  JOBS (20 points possible)  Total number of permanent jobs retained Over 250 100 to 249 50 to 99 25 to 49 10 to 24 11 to 9  Total number of permanent jobs created (Double for start-up) Over 100 50-99 25-49 10-24 11 to 9  WAGES (20 points possible)  Median salary of the jobs created and/or retained Over \$45,000 640,000 to \$44,999	5 15 10 5 10 8 6 4 2 1 10 8 6 4 2 1	
Location Quotient in designated Occupation Code (use majority Occupation Code of all created and retained Jobs) Greater than 1.0  Estimated Percent of Business done outside Allen County Greater than 75% 50% to 74% 25% to 49%  JOBS (20 points possible) Total number of permanent jobs retained Over 250 100 to 249 50 to 99 25 to 49 10 to 24 1 to 9  Total number of permanent jobs created (Double for start-up) Over 100 50-99 25-49 10-24 1 to 9  WAGES (20 points possible) Median salary of the jobs created and/or retained Over \$45,000 640,000 to \$44,999 635,000 to \$44,999 635,000 to \$39,999	5 15 10 5 10 8 6 4 2 1 10 8 6 4 2 1	
ECONOMIC BASE (20 points possible)  Location Quotient in designated Occupation Code (use majority Occupation Code of all created and retained jobs) Greater than 1.0  Estimated Percent of Business done outside Allen County	5 15 10 5 10 8 6 4 2 1 10 8 6 4 2 1	

### BENEFITS (10 points possible) Major Medical Plan 7 7 Pension, Tuition Reimbursement, Life Insurance, Dental Insurance, Disability Insurance, 3 SUSTAINABILITY Construction uses green building techniques (ie LEED Certification) 5 Construction uses techniques to minimize impact on Combined 5 5 Sewer Overflows (CSOs) Total 41

### Length of Abatement

20 to 39 points - 3 year abatement 40 to 59 points - 5 year abatement 60 to 69 points - 7 year abatement 70 to 100 points - 10 year abatement

> Year 5: 20% Year 6: 0% 3 year Year 1: 100% Year 2: 66% Year 3: 33% Year 4: 0%

\* 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.

	deduction schedule.
Real Property Deduction Schedules	Alternative Deduction Real Property Schedules
10 year	10 Year
Year 1: 100%	Year 1: 100%
Year 2: 95%	Year 2: 100%
Year 3: 80%	Year 3: 100%
Year 4: 65%	Year 4: 100%
Year 5: 50%	Year 5: 100%
Year 6: 40%	Year 6: 90%
Year 7: 30%	Year 7: 80%
Year 8: 20%	Year 8: 65%
Year 9: 10%	Year 9: 50%
Year 10: 5%	Year 10: 40%
Year 11: 0%	
7 year	7 Year
Year 1: 100%	Year 1: 100%
Year 2: 85%	Year 2: 100%
Year 3: 71%	Year 3: 100%
Year 4: 57%	Year 4: 100%
Year 5: 43%	Year 5: 100%
Year 6: 29%	Year 6: 71%
Year 7: 14%	Year 7: 43%
Year 8: 0%	
5.year	
Year 1: 100%	
Year 2: 80%	
Year 3: 60%	
Year 4: 40%	
11	