

A DECLARATORY RESOLUTION designating an "Economic Revitalization Area" under I.C. 6-1.1-12.1 for property commonly known as 1700 Magnavox Way, Fort Wayne, Indiana 46804 (Revenue Cycle Service Center, LLC)

WHEREAS, Petitioner has duly filed its petition dated February 11, 2015 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 219 full-time, permanent jobs for a total new, annual payroll of \$8,235,578, with the average new annual job salary being \$37,605 and retain 281 full-time, permanent jobs for a total current annual payroll of \$10,058,022, with the average current, annual job salary being \$35,793; and

WHEREAS, the total estimated project cost is \$5,115,386; and

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

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

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

SECTION 2. That, upon adoption of the Resolution:

- (a) Said Resolution shall be filed with the Allen County Assessor;
- (b) Said Resolution shall be referred to the Committee on Finance requesting a recommendation from said committee concerning the advisability of designating the above area an "Economic Revitalization Area";
- (c) Common Council shall publish notice in accordance with I.C. 6-1.1-12.1-2.5 and I.C. 5-3-1 of the adoption and substance of this resolution and setting this designation as an "Economic Revitalization Area" for public hearing.

1 **SECTION 3.** That, said designation of the hereinabove described property as an
2 "Economic Revitalization Area" shall apply to both a deduction of the assessed value of real
3 estate and personal property for new information technology equipment.

4 **SECTION 4.** That, the estimate of the number of individuals that will be employed
5 or whose employment will be retained and the estimate of the annual salaries of those
6 individuals and the estimate of the value of redevelopment or rehabilitation and the estimate
7 of the value of new information technology equipment, all contained in Revenue Cycle
8 Service Center, LLC's Statement of Benefits, are reasonable and are benefits that can be
9 reasonably expected to result from the proposed described redevelopment or rehabilitation
10 and from the installation of new information technology equipment.

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

- 13 (a) If the proposed development does not occur, the approximate current year tax
14 rates for this site would be \$3.3065/\$100.
15 (b) If the proposed development does occur and no deduction is granted, the
16 approximate current year tax rate for the site would be \$3.3065/\$100 (the
17 change would be negligible).
18 (c) If the proposed development occurs and a deduction percentage of fifty percent
19 (50%) is assumed, the approximate current year tax rate for the site would be
20 \$3.3065/\$100 (the change would be negligible).
21 (d) If the proposed new information technology equipment is not installed, the
22 approximate current year tax rates for this site would be \$3.3065/\$100.
23 (e) If the proposed new information technology equipment is installed and no
24 deduction is granted, the approximate current year tax rate for the site would be
25 \$3.3065/\$100 (the change would be negligible).
26 (f) If the proposed new information technology equipment is installed and a
27 deduction percentage of eighty percent (80%) is assumed, the approximate
28 current year tax rate for the site would be \$3.3065/\$100 (the change would be
29 negligible).

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

Year of Deduction	Percentage
1	100%
2	95%
3	80%
4	65%
5	50%
6	40%
7	30%
8	20%
9	10%
10	5%

SECTION 9. The deduction schedule from the assessed value of new information technology equipment pursuant to I.C. 6-1.1-12.1-17 shall look like this:

Year of Deduction	Percentage
1	100%
2	90%
3	80%
4	70%
5	60%
6	50%
7	40%
8	30%
9	20%
10	10%

SECTION 10. That, the benefits described in the Revenue Cycle Service Center, LLC's Statement of Benefits can be reasonably expected to result from the project and are sufficient to justify the applicable deductions.

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

SECTION 12. That, pursuant to I.C. 6-1.1-12.1-12 et al, any property owner that has received a deduction under section 3 or 4.5 of this chapter may be required to repay the

1 deduction amount as determined by the county auditor in accordance with section 12 of said
2 chapter if the property owner ceases operations at the facility for which the deduction was
3 granted and if the Common Council finds that the property owner obtained the deduction by
4 intentionally providing false information concerning the property owner's plans to continue
operation at the facility.

5 **SECTION 13.** That, this Resolution shall be in full force and effect from and after
6 its passage and any and all necessary approval by the Mayor.

7
8 _____
Member of Council

9 APPROVED AS TO FORM AND LEGALITY

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11 _____
12 Carol Helton, City Attorney
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CITY OF FT WAYNE

FEB 11 2015 *EMC*

03/2013



COMMUNITY DEVL.

ECONOMIC REVITALIZATION AREA APPLICATION
CITY OF FORT WAYNE, INDIANA

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

- ☒ Real Estate Improvements
☒ Personal Property Improvements
☐ Vacant Commercial or Industrial Building

Total cost of real estate improvements: \$2,838,785
 Total cost of manufacturing equipment improvements: \$0
 Total cost of research and development equipment improvements: \$0
 Total cost of logistical distribution equipment improvements: \$0
 Total cost of information technology equipment improvements: \$3,540,386

TOTAL OF ABOVE IMPROVEMENTS: \$6,379,171

GENERAL INFORMATION

Real property taxpayer's name: Revenue Cycle Service Center, LLC; IOM Health Systems LPPersonal property taxpayer's name: Revenue Cycle Service Center, LLCTelephone number: 260-443-0700Address listed on tax bill: 1700 Magnavox Way, Ste. 101, Fort Wayne IN 46804Name of company to be designated, if applicable: Revenue Cycle Service Center, LLCYear company was established: 2013Address of property to be designated: 1700 Magnavox Way, Fort Wayne, IN 46804; 2123 Lincoln Way Court, Fort Wayne, IN 46819Real estate property identification number: 02-11-12-279-001.000-075; 02-12-34-300-012.000-074Contact person name: Andrew D. BoxbergerContact person telephone number: 260-423-9411Contact person Email: aboxberger@carsonboxberger.comContact person address: 301 W. Jefferson Blvd., Ste. 200, Fort Wayne, IN 46802

List company officer and/or principal operating personnel

NAME	TITLE	ADDRESS	PHONE NUMBER
Carolyn Abel	Vice President	1700 Magnavox Way, Ste. 101	260-443-0700
		Fort Wayne IN 46804	

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

NAME	PERCENTAGE
SS ParentCo, LLC*	100.00%
*SS ParentCo, LLC is a subsidiary of CHS/Community Health Systems, Inc. ("CHS")	

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

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

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

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

☐ Yes ☒ No Does the company's business include a retail component? If yes, answer the following questions:

What percentage of floor space will be utilized for retail activities? _____

What percentage of sales is made to the ultimate customer? _____

What percentage of sales will be from service calls? _____

What is the percentage of clients/customers served that are located outside of Allen County? 25%

What is the company's primary North American Industrial Classification Code (NAICs)? 541219

Describe the nature of the company's business, product, and/or service: Processes medical insurance claims, billing, appeals, and insurance collection and provides customer service for network hospitals and others.

Dollar amount of annual sales for the last three years:

Year	Annual Sales
2013	\$13 billion for CHS
2012	\$13 billion for CHS
2011	\$12 billion for CHS

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

Customer Name	City/State	Annual Gross Sales
Lutheran Hospital	Fort Wayne, Indiana	Internal Service Provider
Porter Regional Hospital	Valpraiso, Indiana	Internal Service Provider
Vista Medical Center	Waukegan, Illinois	Internal Service Provider

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
Parkview Hospital (Lutheran)	Fort Wayne, IN
Hospital Corp. of America (CHS)	National

Describe the product or service to be produced or offered at the project site: Processes medical insurance claims, billing, appeals, and insurance collection and provides customer service for network hospitals and others.

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?

Both locations are within the corporate limits of the City of Fort Wayne. Both locations were undesirable for normal development and occupancy because they were substandard buildings.

The investments being made at both locations are necessary to facilitate the service to be offered at the respective project sites.

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: Utilizing 63,000 square feet of space within a building in excess of 200,000 square feet.

Describe the condition of the structure(s) listed above: Renovating the 63,000 square feet to be utilized.

Describe the improvements to be made to the property to be designated for tax phase-in purposes: Moderate remodeling and renovations including, updating and expanding restroom facilities, new wiring, new carpeting, wall coverings, lighting, furniture, computer equipment, establishing a computer data room and expanding the parking lot.

Projected construction start (month/year): 08/19/2014

Projected construction completion (month/year): 11/05/2014

☐ 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)

Information technology equipment consisting of equipment and software used for information processing and office automation; telecommunication facilities and networks, informatics, and network administration

☐ 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): October 2014

Date last piece of equipment will be installed (month/year): December 2015

Please provide the depreciation schedule term for equipment under consideration for personal property tax phase-in: Information technology equipment, some new and some leased, will be installed on the premises.

It is unknown at this time which property will be purchased and which property will be leased, therefore depreciation schedules have not been generated.

ELIGIBLE VACANT BUILDING INFORMATION

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

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

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

http://www.bls.gov/oes/current/oes_23060.htm

Current Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll
SEE ATTACHED			

Retained Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll
SEE ATTACHED			

Additional Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll
SEE ATTACHED			

PUBLIC BENEFIT INFORMATION

Current Part-Time or Temporary Jobs

Occupation	Occupation Code	Number of Jobs	Total Payroll
SEE ATTACHED			

Retained Part-Time or Temporary Jobs

Occupation	Occupation Code	Number of Jobs	Total Payroll
SEE ATTACHED			

Additional Part-Time or Temporary Jobs

Occupation	Occupation Code	Number of Jobs	Total Payroll
SEE ATTACHED			

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

- | | | |
|---|--|--|
| ☐ Pension Plan | ☒ Major Medical Plan | ☒ Disability Insurance |
| ☒ Tuition Reimbursement | ☒ Life Insurance | ☒ Dental Insurance |

List any benefits not mentioned above: Any of these benefits may be allowed to new employees, some of which may be purchased by the employee and offset or subsidized by the employer including Vision, Family Life Insurance, Accident Insurance and a Health Savings Account.

When will you reach the levels of employment shown above? (month/year): 03/01/16

Job Description	Current/Retained Count	Proj. Count	Job Code	Total Payroll
Accounting Clerk	33	59	43-3031	
Administrative Asst II	1	2	43-6014	
Auditor Pt Financial Svcs	9	16	13-2011	
Billing Lead	1	2	43-3021	
Billing Spec I	5	9	43-3021	
Billing Specialist I	12	21	43-3021	
Billing Specialist II	28	50	43-3021	
Business Office Lead	1	2	13-1000	
Cash Posting Rep	4	7	43-3020	
Clerk	7	12	43-3020	
Cl/Svr Ops Analyst	2	4	15-2031	
Client Liason	2	4	43-4050	
Collections Clerk	9	16	43-3011	
Collections Lead	1	2	43-3011	
Collections Specialist I	39	71	43-3011	
Collections Specialist II	31	55	43-3011	
Customer Service Rep I	3	5	43-4050	
Customer Service Rep II	5	9	43-4050	
Denial Coord	9	16	13-1031	
Dir Admissions	1	1	11-3010	
Dir Business Office	1	4	11-3010	
Dir Customer Service	1	1	11-3010	
Dir Finance	1	2	11-3031	
Dir Insurance Collect	1	2	11-3010	
Exec Dir SSC	1	1	11-1020	
Facility Compliance Ofc	1	2	11-3011	
Financial Analyst	1	2	13-2051	
Financial Analyst II	1	1	13-2051	
Financial Auditor	3	5	13-2011	
Financial Counselor	4	7	13-2000	
Financial Counselor I	1	2	13-2000	
HR Generalist	1	2	13-1071	
Mgr Billing	1	2	11-3010	
Mgr Business Office	1	3	11-3010	
Mgr Collections	2	3	11-3010	
Mgr Customer Service	1	2	11-3010	
Mgr Denial Unit	1	2	11-3010	
Mgr HR	1	2	11-3120	
Quality Assurance Spec	1	2	43-4050	
Receptionist	1	1	43-4171	
Recovery Audit Coord RAC	1	2	13-2011	
Refunds Specialist II	1	2	43-3030	
Reimbursement Spec I	6	11	43-3030	
Reimbursement Spec II	11	20	43-3030	
Sup Billing	2	4	11-3010	
Sup Business Office	1	2	11-3010	
Sup Call Center	3	5	11-3010	
Sup Cash Mgmt	4	7	11-3010	
Sup Collections	7	12	11-3010	
Sup Reimburse & Contracts	1	2	11-3010	
Support Staff SSC	12	21	43-9199	
Support Svc Spec	1	2	43-9199	
Support Svcs Tech	1	2	43-9199	
VP Pat Fin Svc	1	1	11-1020	
Current/Retained Total	281			\$10,058,022.00
Projected Total		500		\$18,293,600.00

August 18, 2014

177

\$6,229,705.00

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.**

BRA 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 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

Martin G. Schweinhart, Executive Vice President, Administration

Printed Name and Title of Applicant

Date

2-4-2015

Magnaway LLC is the owner of the property commonly known as 1700 Magnavox Way, Fort Wayne, Indiana 46804 and further identified as Parcel Number 02-11-12-279-001.000-075 in Allen County, Indiana. Magnaway LLC has full knowledge of Revenue Cycle Service Center, LLC's intent to apply for Economic Revitalization Area status and has no objection to the application.

Bill Bean
By: Bill Bean
Its: mgt

Before me, a notary public, in and for said county and state, personally appeared

Tammy L. Rolter
Printed Name of Notary Public





STATEMENT OF BENEFITS REAL ESTATE IMPROVEMENTS

State Form 51767 (R6 / 10-14)

Prescribed by the Department of Local Government Finance

CITY OF FT WAYNE

20 14 PAY 20 15

FORM SB-1 / Real Property

PRIVACY NOTICE

Any information concerning the cost of the property and specific salaries paid to individual employees by the property owner is confidential per IC 6-1.1-12.1-5.1.

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

- ☒ Redevelopment or rehabilitation of real estate improvements (IC 6-1.1-12.1-4)
☐ Residentially distressed area (IC 6-1.1-12.1-4.1)

INSTRUCTIONS:

1. This statement must be submitted to the body designating the Economic Revitalization Area prior to the public hearing if the designating body requires information from the applicant in making its decision about whether to designate an Economic Revitalization Area. Otherwise, this statement must be submitted to the designating body **BEFORE** the redevelopment or rehabilitation of real property for which the person wishes to claim a deduction.
2. The statement of benefits form must be submitted to the designating body and the area designated an economic revitalization area before the initiation of the redevelopment or rehabilitation for which the person desires to claim a deduction.
3. To obtain a deduction, a Form 322/RE must be filed with the County Auditor before May 10 in the year in which the addition to assessed valuation is made or not later than thirty (30) days after the assessment notice is mailed to the property owner if it was mailed after April 10. A property owner who failed to file a deduction application within the prescribed deadline may file an application between March 1 and May 10 of a subsequent year.
4. A property owner who files for the deduction must provide the County Auditor and designating body with a Form CF-1/Real Property. The Form CF-1/Real Property should be attached to the Form 322/RE when the deduction is first claimed and then updated annually for each year the deduction is applicable. IC 6-1.1-12.1-5.1(b)
5. For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. For a Form SB-1/Real Property that is approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. IC 6-1.1-12.1-17

COMMUNITY DEVL

SECTION 1 TAXPAYER INFORMATION					
Name of taxpayer Revenue Cycle Service Center, LLC					
Address of taxpayer (number and street, city, state, and ZIP code) 1700 Magnavox Way, Suite 101, Fort Wayne, IN 46804					
Name of contact person Carolyn Abel		Telephone number (260) 443-0700		E-mail address cabel@lhn.net	
SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT					
Name of designating body Fort Wayne Common Council				Resolution number	
Location of property 1700 Magnavox Way, Suite 101, Fort Wayne, IN 46804		County Allen		DLGF taxing district number 075	
Description of real property improvements, redevelopment, or rehabilitation (use additional sheets if necessary) Moderate remodeling and renovations including updating and expanding restroom facilities, new wiring, new carpeting, wall coverings, lighting, and establishing a computer data room				Estimated start date (month, day, year) August 19, 2014	
				Estimated completion date (month, day, year) December 15, 2014	
SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT					
Current number 281.00	Salaries \$10,058,022.00	Number retained 281.00	Salaries \$10,058,022.00	Number additional 219.00	Salaries \$8,235,578.00
SECTION 4 ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT					
		REAL ESTATE IMPROVEMENTS			
		COST		ASSESSED VALUE	
Current values		3,750,000.00		3,750,000.00	
Plus estimated values of proposed project		1,675,000.00		1,675,000.00	
Less values of any property being replaced		1,000,000.00		1,000,000.00	
Net estimated values upon completion of project		4,425,000.00		8,977,100.00	
SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER					
Estimated solid waste converted (pounds) 0.00			Estimated hazardous waste converted (pounds) 0.00		
Other benefits					
SECTION 6 TAXPAYER CERTIFICATION					
I hereby certify that the representations in this statement are true.					
Signature of authorized representative 				Date signed (month, day, year) February 11, 2015	
Printed name of authorized representative Andrew D. Boxberger				Title Attorney	



STATEMENT OF BENEFITS PERSONAL PROPERTY

State Form 51764 (R3 / 12-13)

Prescribed by the Department of Local Government Finance

CITY OF FT WAYNE

FORM SB-1 / PP

FEB 11 2015 E.M.C.

PRIVACY NOTICE

Any information concerning the cost of the property and specific salaries paid to individual employees by the property owner is confidential per IC 6-1.1-12.1-5.1.

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.
2. The statement of benefits form must be submitted to the designating body and the area designated an economic revitalization area before the installation of qualifying abatable equipment for which the person desires to claim a deduction.
3. To obtain a deduction, a person must file a certified deduction schedule with the person's personal property return on a certified deduction schedule (Form 103-ERA) with the township assessor of the township where the property is situated or with the county assessor if there is no township assessor for the township. The 103-ERA must be filed between March 1 and May 15 of the assessment year in which new manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment is installed and fully functional, unless a filing extension has been obtained. A person who obtains a filing extension must file the form between March 1 and the extended due date of that year.
4. Property owners whose Statement of Benefits was approved, must submit Form CF-1/PP annually to show compliance with the Statement of Benefits. (IC 6-1.1-12.1-5.6)
5. For a Form SB-1/PP that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. For a Form SB-1/PP that is approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. (IC 6-1.1-12.1-17)

SECTION 1		TAXPAYER INFORMATION						
Name of taxpayer Revenue Cycle Service Center, LLC	Name of contact person Carolyn Abel							
Address of taxpayer (number and street, city, state, and ZIP code) 1700 Magnavox Way, Suite 101, Fort Wayne, IN 46804		Telephone number (260) 443-0700						
SECTION 2		LOCATION AND DESCRIPTION OF PROPOSED PROJECT						
Name of designating body Fort Wayne Common Council		Resolution number (s)						
Location of property 1700 Magnavox Way, Suite 101, Fort Wayne, IN 46804		County Allen	DLGF taxing district number 075					
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.) Information technology equipment consisting of equipment and software used for information processing and office automation; telecommunication facilities and networks, informatics, and network administration		ESTIMATED						
		START DATE	COMPLETION DATE					
		Manufacturing Equipment						
		R & D Equipment						
		Logist Dist Equipment						
IT Equipment	12/15/2014	12/31/2015						
SECTION 3		ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT						
Current number 281	Salaries \$10,058,022.00	Number retained 281	Salaries \$10,058,022.00	Number additional 219	Salaries \$8,235,578.00			
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							0	0
Plus estimated values of proposed project							3,440,386	3,440,386
Less values of any property being replaced							0	0
Net estimated values upon completion of project							3,440,386	3,440,386
SECTION 5		WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER						
Estimated solid waste converted (pounds) 0		Estimated hazardous waste converted (pounds) 0						
Other benefits:								
SECTION 6		TAXPAYER CERTIFICATION						
I hereby certify that the representations in this statement are true.								
Signature of authorized representative [Signature]				Date signed (month, day, year) February 11, 2015				
Printed name of authorized representative Andrew D. Boxberger				Title Attorney				

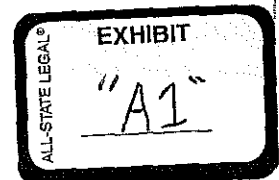
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EXHIBIT A

PARCEL I:

A PART OF THE FRACTIONAL NORTHWEST QUARTER OF SECTION 7, TOWNSHIP 30 NORTH, RANGE 12 EAST, ALLEN COUNTY, INDIANA, TOGETHER WITH A PART OF THE NORTHEAST QUARTER OF SECTION 12, TOWNSHIP 30 NORTH, RANGE 11 EAST, ALLEN COUNTY, INDIANA, BOTH SAID PARTS BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS, TO-WIT:

COMMENCING AT THE NORTHWEST CORNER OF SAID SECTION 7; THENCE NORTH 89 DEGREES 56 MINUTES 27 SECONDS EAST, ON AND ALONG THE NORTH LINE OF SAID SECTION 7, BY DEED, A DISTANCE OF 422.70 FEET; THENCE SOUTH 00 DEGREES 03 MINUTES 33 SECONDS EAST, BY DEED, A DISTANCE OF 145.0 FEET TO THE TRUE POINT OF BEGINNING, LOCATED ON THE SOUTH RIGHT-OF-WAY LINE OF STATE ROAD #14 (ILLINOIS ROAD); THENCE SOUTH 00 DEGREES 03 MINUTES 33 SECONDS EAST, A DISTANCE OF 355.0 FEET; THENCE NORTH 89 DEGREES 56 MINUTES 27 SECONDS EAST, A DISTANCE OF 441.41 FEET; THENCE SOUTH 25 DEGREES 06 MINUTES 36 SECONDS WEST, A DISTANCE OF 147.78 FEET; THENCE SOUTH 13 DEGREES 27 MINUTES 48 SECONDS WEST, A DISTANCE OF 97.28 FEET; THENCE SOUTH 28 DEGREES 49 MINUTES 50 SECONDS EAST, A DISTANCE OF 89.15 FEET; THENCE SOUTH 23 DEGREES 07 MINUTES 55 SECONDS EAST, A DISTANCE OF 116.43 FEET; THENCE SOUTH 67 DEGREES 37 MINUTES 33 SECONDS EAST, A DISTANCE OF 175.26 FEET; THENCE SOUTH 24 DEGREES 31 MINUTES 40 SECONDS EAST, A DISTANCE OF 294.38 FEET; THENCE SOUTH 17 DEGREES 47 MINUTES 02 SECONDS EAST, A DISTANCE OF 117.18 FEET TO THE NORTHWEST CORNER OF A 0.228 ACRE TRACT OF LAND CONVEYED TO PROFESSIONAL BUILDING CORPORATION OF FORT WAYNE IN A DEED APPEARING AT DOCUMENT NUMBER 74-22292 IN THE OFFICE OF THE RECORDER OF ALLEN COUNTY, INDIANA; THENCE SOUTH 02 DEGREES 04 MINUTES 49 SECONDS EAST, ON AND ALONG THE WESTERLY LINE OF SAID 0.228 ACRE TRACT, A DISTANCE OF 75.15 FEET TO THE SOUTHWEST CORNER THEREOF; THENCE NORTH 89 DEGREES 56 MINUTES 19 SECONDS EAST, ON AND ALONG THE SOUTH LINE OF SAID 0.228 ACRE TRACT, A DISTANCE OF 133.98 FEET TO THE SOUTHEAST CORNER THEREOF, SAID SOUTHEAST CORNER BEING A POINT SITUATED ON THE WEST LINE OF A 60-FOOT WIDE ROADWAY AND UTILITY EASEMENT GRANTED IN DEED RECORD 716, PAGES 150-152 IN THE OFFICE OF THE RECORDER OF ALLEN COUNTY, INDIANA, SAID EASEMENT BEING KNOWN AS MAGNAVOX WAY AS SAID NAME WAS ESTABLISHED



IN AN INSTRUMENT APPEARING AT DOCUMENT NUMBER 70-9781 IN THE OFFICE OF THE RECORDER OF ALLEN COUNTY, INDIANA; THENCE SOUTH 00 DEGREES 03 MINUTES 32 SECONDS EAST, ON AND ALONG THE WEST LINE OF SAID EASEMENT, A DISTANCE OF 275.0 FEET; THENCE SOUTH 66 DEGREES 10 MINUTES 20 SECONDS WEST, A DISTANCE OF 1122.16 FEET; THENCE SOUTH 89 DEGREES 56 MINUTES 27 SECONDS WEST, A DISTANCE OF 765.0 FEET; THENCE SOUTH 18 DEGREES 39 MINUTES 00 SECONDS WEST, A DISTANCE OF 484.96 FEET TO AN EXISTING LINE FENCE; THENCE SOUTH 88 DEGREES 03 MINUTES 10 SECONDS WEST, A DISTANCE 345.54 FEET TO THE EASTERLY RIGHT-OF-WAY LINE OF INTERSTATE HIGHWAY #69; THENCE NORTHEASTERLY, ON AND ALONG SAID EASTERLY RIGHT-OF-WAY LINE ON THE FOLLOWING COURSES AND DISTANCES: NORTHEASTERLY, ON AND ALONG THE ARC OF A REGULAR CURVE TO THE LEFT HAVING A RADIUS OF 4046.53 FEET, AND BEING SITUATED 140.0 FEET (MEASURED RADially) SOUTHEASTERLY OF AND CONCENTRIC TO THE CENTERLINE OF I-69, AN ARC DISTANCE OF 12.83 FEET (THE CHORD OF WHICH BEARS NORTH 30 DEGREES 21 MINUTES 38 SECONDS EAST, FOR A LENGTH OF 12.83 FEET); THENCE NORTH 21 DEGREES 50 MINUTES 12 SECONDS EAST, A DISTANCE OF 414.04 FEET TO A POINT SITUATED 100.0 FEET (MEASURED RADially), SOUTHEASTERLY OF SAID I-69 CENTERLINE; THENCE NORTHEASTERLY, ON AND ALONG THE ARC OF A REGULAR CURVE TO THE LEFT HAVING A RADIUS OF 4006.53 FEET, AND BEING SITUATED 100.0 FEET (MEASURED RADially) SOUTHEASTERLY OF AND CONCENTRIC TO SAID I-69 CENTERLINE, AN ARC DISTANCE OF 410.24 FEET (THE CHORD OF WHICH BEARS NORTH 21 DEGREES 30 MINUTES 24 SECONDS EAST, FOR A LENGTH OF 410.06 FEET); THENCE NORTH 23 DEGREES 24 MINUTES 07 SECONDS EAST, A DISTANCE OF 103.17 FEET TO A POINT SITUATED 110.0 FEET (MEASURED RADially) SOUTHEASTERLY OF SAID I-69 CENTERLINE; THENCE NORTH 18 DEGREES 36 MINUTES 20 SECONDS EAST, A DISTANCE OF 307.75 FEET TO A POINT SITUATED 130.0 FEET (MEASURED RADially) SOUTHEASTERLY OF SAID I-69 CENTERLINE; THENCE NORTH 14 DEGREES 46 MINUTES 15 SECONDS EAST, A DISTANCE OF 173.94 FEET TO A POINT SITUATED 140.0 FEET (MEASURED RADially) SOUTHEASTERLY OF SAID I-69 CENTERLINE; THENCE NORTHEASTERLY, ON AND ALONG THE ARC OF A REGULAR CURVE TO THE RIGHT HAVING A RADIUS OF 884.93 FEET AND BEING SITUATED 70.0 FEET (MEASURED RADially) SOUTHEASTERLY OF AND CONCENTRIC TO LINE "S-E-C" AS SAID "S-E-C" IS DEFINED BY THE SOUTHEASTERLY EDGE OF PAVEMENT OF AN EXISTING 18-FOOT WIDE CONCRETE RAMP, AN ARC DISTANCE OF 327.39 FEET (THE CHORD OF WHICH BEARS NORTH 26 DEGREES 38 MINUTES 02 SECONDS EAST, FOR A LENGTH OF 325.53 FEET); THENCE NORTH 35 DEGREES 55 MINUTES 21 SECONDS EAST, A DISTANCE OF 804.13 FEET TO A POINT SITUATED 50.0 FEET (MEASURED AT RIGHT ANGLES) SOUTHEASTERLY OF SAID LINE "S-E-C"; THENCE NORTHEASTERLY, ON AND ALONG THE ARC OF A REGULAR CURVE TO THE RIGHT HAVING A RADIUS OF 666.20 FEET AND BEING SITUATED 50.0 FEET (MEASURED RADially) SOUTHEASTERLY OF AND CONCENTRIC TO SAID LINE "S-E-C", AN ARC

DISTANCE OF 355.97 FEET (THE CHORD OF WHICH BEARS NORTH 52 DEGREES 07 MINUTES 50 SECONDS EAST, FOR A LENGTH OF 351.75 FEET) TO THE TRUE POINT OF BEGINNING.

EXCEPT THE FOLLOWING DESCRIBED REAL ESTATE:

A PART OF THE FRACTIONAL NORTHWEST QUARTER OF SECTION 7, TOWNSHIP 30 NORTH, RANGE 12 EAST, ALLEN COUNTY, INDIANA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHWEST CORNER OF SAID SECTION 7; THENCE NORTH 89 DEGREES 56 MINUTES 27 SECONDS EAST, ON AND ALONG THE NORTH LINE OF SAID SECTION 7, BY DEED, A DISTANCE OF 422.70 FEET; THENCE SOUTH 00 DEGREES 03 MINUTES 33 SECONDS EAST, BY DEED, A DISTANCE OF 145.0 FEET TO THE SOUTH RIGHT-OF-WAY LINE OF STATE ROAD NUMBER 14 (ILLINOIS ROAD); THENCE SOUTH 00 DEGREES 03 MINUTES 33 SECONDS EAST, A DISTANCE OF 355.0 FEET; THENCE NORTH 89 DEGREES 56 MINUTES 27 SECONDS EAST, A DISTANCE OF 441.41 FEET; THENCE SOUTH 25 DEGREES 06 MINUTES 36 SECONDS WEST, A DISTANCE OF 147.78 FEET; THENCE SOUTH 13 DEGREES 27 MINUTES 48 SECONDS WEST, A DISTANCE OF 97.28 FEET; THENCE SOUTH 28 DEGREES 49 MINUTES 50 SECONDS EAST, A DISTANCE OF 89.15 FEET; THENCE SOUTH 23 DEGREES 07 MINUTES 55 SECONDS EAST, A DISTANCE OF 116.43 FEET; THENCE SOUTH 67 DEGREES 37 MINUTES 33 SECONDS EAST, A DISTANCE OF 175.26 FEET; THENCE SOUTH 24 DEGREES 31 MINUTES 40 SECONDS EAST, A DISTANCE OF 294.38 FEET; THENCE SOUTH 17 DEGREES 47 MINUTES 02 SECONDS EAST, A DISTANCE OF 117.18 FEET TO THE NORTHWEST CORNER OF A 0.228 ACRE TRACT OF LAND CONVEYED TO PROFESSIONAL BUILDING CORPORATION OF FORT WAYNE IN A DEED APPEARING AT DOCUMENT NUMBER 74-22292 IN THE OFFICE OF THE RECORDER OF ALLEN COUNTY, INDIANA; THENCE SOUTH 02 DEGREES 04 MINUTES 49 SECONDS EAST, ON AND ALONG THE WESTERLY LINE OF SAID 0.228 ACRE TRACT, A DISTANCE OF 75.15 FEET TO THE SOUTHWEST CORNER THEREOF; THENCE NORTH 89 DEGREES 56 MINUTES 19 SECONDS EAST, ON AND ALONG THE SOUTH LINE OF SAID 0.228 ACRE TRACT, A DISTANCE OF 133.98 FEET TO THE SOUTHEAST CORNER THEREOF, SAID SOUTHEAST CORNER BEING A POINT SITUATED ON THE WEST LINE OF A 60-FOOT WIDE ROADWAY AND UTILITY EASEMENT GRANTED IN DEED RECORD 716, PAGES 150-152 IN THE OFFICE OF THE RECORDER OF ALLEN COUNTY, INDIANA, SAID EASEMENT BEING KNOWN AS MAGNAVOX WAY AS SAID NAME WAS ESTABLISHED IN AN INSTRUMENT APPEARING AT DOCUMENT NUMBER 70-9781 IN THE OFFICE OF THE RECORDER OF ALLEN COUNTY, INDIANA; THENCE SOUTH 00 DEGREES 03 MINUTES 32 SECONDS EAST, ON AND ALONG THE WEST LINE OF SAID EASEMENT, A DISTANCE OF 200.0 FEET TO THE POINT OF BEGINNING; THENCE CONTINUING SOUTH 00 DEGREES 03 MINUTES 32 SECONDS EAST 75.00 FEET;

THENCE SOUTH 66 DEGREES 10 MINUTES 20 SECONDS WEST, A DISTANCE OF 1122.16 FEET; THENCE SOUTH 89 DEGREES 56 MINUTES 27 SECONDS WEST, A DISTANCE OF 18.20 FEET; THENCE NORTH 15 DEGREES 16 MINUTES 19 SECONDS EAST, A DISTANCE OF 549.10 FEET; THENCE SOUTH 89 DEGREES 54 MINUTES 52 SECONDS EAST, A DISTANCE OF 900.00 FEET TO THE POINT OF BEGINNING, CONTAINING 6.471 ACRES.

ALSO EXCEPT THE FOLLOWING DESCRIBED REAL ESTATE:

A PART OF THE NORTHEAST QUARTER OF SECTION 12, TOWNSHIP 30 NORTH, RANGE 11 EAST, ALLEN COUNTY, INDIANA, MORE PARTICULARLY DESCRIBED AS FOLLOWS, TO-WIT:

COMMENCING AT THE NORTHWEST CORNER OF SECTION 7, TOWNSHIP 30 NORTH, RANGE 12 EAST, ALLEN COUNTY, INDIANA; THENCE NORTH 89 DEGREES 56 MINUTES 27 SECONDS EAST (DEED BEARING AND IS USED AS THE BASIS FOR THE BEARINGS IN THIS DESCRIPTION), ON AND ALONG THE NORTH LINE OF SAID SECTION 7, BY DEED, A DISTANCE OF 422.70 FEET; THENCE SOUTH 00 DEGREES 03 MINUTES 33 SECONDS EAST, BY DEED, A DISTANCE OF 145.0 FEET TO A POINT ON THE SOUTH RIGHT-OF-WAY LINE OF ILLINOIS ROAD (FORMERLY STATE ROAD #14); THENCE SOUTH 00 DEGREES 03 MINUTES 33 SECONDS EAST, A DISTANCE OF 355.0 FEET; THENCE NORTH 89 DEGREES 56 MINUTES 27 SECONDS EAST, A DISTANCE OF 441.41 FEET; THENCE SOUTH 25 DEGREES 06 MINUTES 36 SECONDS WEST, A DISTANCE OF 147.78 FEET; THENCE SOUTH 13 DEGREES 27 MINUTES 48 SECONDS WEST, A DISTANCE OF 97.28 FEET; THENCE SOUTH 28 DEGREES 49 MINUTES 50 SECONDS EAST, A DISTANCE OF 89.15 FEET; THENCE SOUTH 23 DEGREES 07 MINUTES 55 SECONDS EAST, A DISTANCE OF 116.43 FEET; THENCE SOUTH 67 DEGREES 37 MINUTES 33 SECONDS EAST, A DISTANCE OF 175.26 FEET; THENCE SOUTH 24 DEGREES 31 MINUTES 40 SECONDS EAST, A DISTANCE OF 294.38 FEET; THENCE SOUTH 17 DEGREES 47 MINUTES 02 SECONDS EAST, A DISTANCE OF 117.18 FEET TO THE NORTHWEST CORNER OF A 0.228 ACRE TRACT OF LAND CONVEYED TO PROFESSIONAL BUILDING CORPORATION OF FORT WAYNE IN A DEED APPEARING AT DOCUMENT NUMBER 74-22292 IN THE OFFICE OF THE RECORDER OF ALLEN COUNTY, INDIANA; THENCE SOUTH 02 DEGREES 04 MINUTES 49 SECONDS EAST, AND ALONG THE WESTERLY LINE OF SAID 0.228 ACRE TRACT, A DISTANCE OF 75.15 FEET TO THE SOUTHWEST CORNER THEREOF; THENCE NORTH 89 DEGREES 56 MINUTES 19 SECONDS EAST, ON AND ALONG THE SOUTH LINE OF SAID 0.228 ACRE TRACT, A DISTANCE OF 133.98 FEET TO THE SOUTHEAST CORNER THEREOF, SAID SOUTHEAST CORNER BEING A POINT SITUATED ON THE WEST LINE OF A 60-FOOT WIDE ROADWAY AND UTILITY EASEMENT GRANTED IN DEED RECORD 7161 PAGES 150-152 IN THE OFFICE OF THE RECORDER OF ALLEN COUNTY, INDIANA, SAID EASEMENT BEING KNOWN AS MAGNAVOX WAY AS SAID NAME WAS

ESTABLISHED IN AN INSTRUMENT APPEARING AT DOCUMENT NUMBER 70-9781 IN THE OFFICE OF THE RECORDER OF ALLEN COUNTY, INDIANA; THENCE SOUTH 00 DEGREES 03 MINUTES 32 SECONDS EAST, ON AND ALONG THE WEST LINE OF SAID EASEMENT, A DISTANCE OF 200.0 FEET; THENCE NORTH 89 DEGREES 54 MINUTES 52 SECONDS WEST, A DISTANCE OF 900.0 FEET; THENCE SOUTH 15 DEGREES 16 MINUTES 19 SECONDS WEST, A DISTANCE OF 549.10 FEET; THENCE SOUTH 89 DEGREES 56 MINUTES 27 SECONDS WEST, A DISTANCE OF 746.8 FEET TO THE TRUE POINT OF BEGINNING; THENCE SOUTH 18 DEGREES 39 MINUTES 00 SECONDS WEST, A DISTANCE 484.96 FEET TO AN EXISTING LINE FENCE; THENCE SOUTH 88 DEGREES 03 MINUTES 10 SECONDS WEST, ON AND ALONG SAID FENCE, A DISTANCE OF 345.52 FEET TO A POINT ON THE EASTERLY RIGHT-OF-WAY LINE OF INTERSTATE HIGHWAY #69; THENCE NORTHERLY, ON AND ALONG SAID EASTERLY RIGHT-OF-WAY LINE AS DEFINED BY THE ARC OF A REGULAR CURVE TO THE LEFT, NOT TANGENT TO THE LAST COURSE, HAVING A RADIUS OF 4046.53 FEET AND BEING SITUATED CONCENTRIC TO AND 140.0 FEET RADially DISTANT SOUTHEASTWARD FROM THE CENTERLINE OF SAID INTERSTATE HIGHWAY #69, AN ARC DISTANCE OF 12.83 FEET BEING SUBTENDED BY A LONG CHORD HAVING A LENGTH OF 12.83 FEET AND A BEARING OF NORTH 30 DEGREES 21 MINUTES 38 SECONDS EAST; THENCE NORTH 21 DEGREES 50 MINUTES 12 SECONDS EAST, CONTINUING ALONG SAID EASTERLY RIGHT-OF-WAY LINE, A DISTANCE OF 414.04 FEET TO A POINT SITUATED 100.0 FEET, RADially DISTANT, SOUTHEASTWARD FROM SAID CENTERLINE; THENCE NORTHERLY, ON AND ALONG SAID EASTERLY RIGHT-OF-WAY LINE AS DEFINED BY THE ARC OF A REGULAR CURVE TO THE LEFT, NOT TANGENT TO THE LAST COURSE, HAVING A RADIUS OF 4006.53 FEET AND BEING SITUATED CONCENTRIC TO AND 100.0 FEET RADially DISTANT SOUTHEASTWARD FROM THE CENTERLINE OF SAID INTERSTATE HIGHWAY #69, AN ARC DISTANCE OF 82.57 FEET, BEING SUBTENDED BY A LONG CHORD HAVING A LENGTH OF 82.57 FEET AND A BEARING OF NORTH 23 DEGREES 50 MINUTES 50 SECONDS EAST; THENCE NORTH 89 DEGREES 56 MINUTES 27 SECONDS EAST, A DISTANCE OF 306.53 FEET TO THE TRUE POINT OF BEGINNING, CONTAINING 3.459 ACRES OF LAND.

ALSO EXCEPT THE FOLLOWING DESCRIBED REAL ESTATE:

A PART OF THE FRACTIONAL NORTHWEST QUARTER OF SECTION 7, TOWNSHIP 30 NORTH, RANGE 12 EAST, ALLEN COUNTY, INDIANA, MORE PARTICULARLY DESCRIBED AS FOLLOWS, TO-WIT:

COMMENCING AT THE NORTHWEST CORNER OF SECTION 7; THENCE NORTH 89 DEGREES 56 MINUTES 27 SECONDS EAST (DEED BEARING AND IS USED AS THE BASIS FOR THE BEARINGS IN THIS DESCRIPTION), ON AND ALONG THE NORTH LINE OF SAID SECTION 7, BY DEED, A DISTANCE OF 422.70 FEET; THENCE SOUTH

00 DEGREES 03 MINUTES 33 SECONDS EAST, BY DEED, A DISTANCE OF 145.0 FEET TO A POINT ON THE SOUTH RIGHT-OF-WAY LINE OF ILLINOIS ROAD (FORMERLY STATE ROAD #14), THIS POINT BEING THE TRUE POINT OF BEGINNING; THENCE SOUTH 00 DEGREES 03 MINUTES 33 SECONDS EAST, A DISTANCE OF 355.0 FEET; THENCE SOUTH 89 DEGREES 56 MINUTES 27 SECONDS WEST, A DISTANCE OF 379.08 FEET TO A POINT ON THE EASTERLY RIGHT-OF-WAY LINE OF INTERSTATE HIGHWAY #69; THENCE NORTH 35 DEGREES 55 MINUTES 21 SECONDS EAST, ON AND ALONG SAID EASTERLY RIGHT-OF-WAY LINE, A DISTANCE OF 172.21 FEET TO A POINT SITUATED 50.0 FEET RADially DISTANT SOUTHEASTWARD FROM RAMP LINE "S-E-C"; THENCE NORTHEASTERLY, CONTINUING ALONG SAID EASTERLY RIGHT-OF-WAY LINE AS DEFINED BY THE ARC OF A REGULAR CURVE TO THE RIGHT HAVING A RADIUS OF 666.20 FEET, NOT TANGENT TO THE LAST COURSE AND BEING CONCENTRIC TO SAID RAMP LINE "S-E-C", AN ARC DISTANCE OF 355.97 FEET, BEING SUBTENDED BY A LONG CHORD HAVING A LENGTH OF 351.75 FEET AND A BEARING OF NORTH 52 DEGREES 07 MINUTES 50 SECONDS EAST TO THE TRUE POINT OF BEGINNING, CONTAINING 1.864 ACRES OF LAND.

BEING MORE MODERNLY DESCRIBED IN A SURVEY PREPARED BY ZOHRA K. TAZIAN DATED MAY 8, 2006, DESCRIBED AS FOLLOWS:

A PART OF THE FRACTIONAL NORTHWEST QUARTER OF SECTION 7, TOWNSHIP 30 NORTH, RANGE 12 EAST, ALLEN COUNTY, INDIANA, TOGETHER WITH A PART OF THE NORTHEAST QUARTER OF SECTION 12, TOWNSHIP 30 NORTH, RANGE 11 EAST, ALLEN COUNTY, INDIANA, BOTH PARTS BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS, TO-WIT:

COMMENCING AT THE NORTHWEST CORNER OF SAID SECTION 7; THENCE NORTH 89 DEGREES 56 MINUTES 27 SECONDS EAST (DEED BEARING AND IS USED AS THE BASIS FOR THE BEARINGS IN THIS DESCRIPTION), ON AND ALONG THE NORTH LINE OF SAID SECTION 7, BY DEED, A DISTANCE OF 422.70 FEET THENCE SOUTH 00 DEGREES 03 MINUTES 33 SECONDS EAST, BY DEED, A DISTANCE OF 145.0 FEET TO A POINT ON THE SOUTH RIGHT-OF-WAY LINE OF ILLINOIS ROAD (FORMERLY STATE ROAD #14); THENCE SOUTH 00 DEGREES 03 MINUTES 33 SECONDS EAST, A DISTANCE OF 353.86 (RECORDED 355.00 FEET) TO THE TRUE POINT OF BEGINNING; THENCE NORTH 89 DEGREES 50 MINUTES 47 SECONDS EAST (RECORDED NORTH 89 DEGREES 56 MINUTES 27 SECONDS EAST), A DISTANCE OF 441.41 FEET; THENCE SOUTH 25 DEGREES 34 MINUTES 47 SECONDS WEST (RECORDED SOUTH 25 DEGREES 06 MINUTES 36 SECONDS WEST), A DISTANCE OF 147.45 FEET (RECORDED 147.78 FEET); THENCE SOUTH 13 DEGREES 27 MINUTES 48 SECONDS WEST A DISTANCE OF 97.28 FEET; THENCE SOUTH 28 DEGREES 49 MINUTES 50 SECONDS EAST, A DISTANCE OF 89.15 FEET; THENCE SOUTH 23 DEGREES 07 MINUTES 55 SECONDS EAST, A DISTANCE OF 116.43 FEET; THENCE

SOUTH 67 DEGREES 37 MINUTES 33 SECONDS EAST, A DISTANCE OF 175.26 FEET; THENCE SOUTH 24 DEGREES 31 MINUTES 40 SECONDS EAST, A DISTANCE OF 294.38 FEET; THENCE SOUTH 17 DEGREES 47 MINUTES 02 SECONDS EAST, A DISTANCE OF 117.18 FEET TO THE NORTHWEST CORNER OF A 0.228 ACRE TRACT OF LAND CONVEYED TO PROFESSIONAL BUILDING CORPORATION OF FORT WAYNE IN A DEED APPEARING AT DOCUMENT NUMBER 74-22292 IN THE OFFICE OF THE RECORDER OF ALLEN COUNTY, INDIANA; THENCE SOUTH 02 DEGREES 04 MINUTES 49 SECONDS EAST, ON AND ALONG THE WESTERLY LINE OF SAID 0.228 ACRE TRACT, A DISTANCE OF 75.15 FEET TO THE SOUTHWEST CORNER THEREOF; THENCE NORTH 89 DEGREES 54 MINUTES 15 SECONDS EAST (RECORDED NORTH 89 DEGREES 56 MINUTES 19 SECONDS EAST), ON AND ALONG THE SOUTH LINE OF SAID 0.228 ACRE TRACT, A DISTANCE OF 133.98 FEET TO THE SOUTHEAST CORNER THEREOF, SAID SOUTHEAST CORNER BEING A POINT SITUATED ON THE WEST LINE OF A 60 FOOT-WIDE ROADWAY AND UTILITY EASEMENT GRANTED IN DEED RECORD 7161 PAGES 150-152 IN THE OFFICE OF THE RECORDER OF ALLEN COUNTY, INDIANA, SAID EASEMENT BEING KNOWN AS MAGNAVOX WAY AS SAID NAME WAS ESTABLISHED IN AN INSTRUMENT APPEARING AT DOCUMENT NUMBER 70-9781 IN THE OFFICE OF THE RECORDER OF ALLEN COUNTY, INDIANA; THENCE SOUTH 00 DEGREES 21 MINUTES 23 SECONDS EAST (RECORDED SOUTH 00 DEGREES 03 MINUTES 32 SECONDS EAST), ON AND ALONG THE WEST LINE OF SAID EASEMENT, A DISTANCE OF 200.0 FEET; THENCE NORTH 89 DEGREES 54 MINUTES 52 SECONDS WEST, A DISTANCE OF 900.0 FEET THENCE SOUTH 15 DEGREES 01 MINUTES 09 SECONDS WEST (RECORDED SOUTH 15 DEGREES 16 MINUTES 19 SECONDS WEST), A DISTANCE OF 549.14 FEET (RECORDED 549.10 FEET); THENCE SOUTH 89 DEGREES 55 MINUTES 17 SECONDS WEST (RECORDED SOUTH 89 DEGREES 56 MINUTES 27 SECONDS WEST), A DISTANCE OF 1053.24 FEET (RECORDED 1053.33 FEET) TO A POINT ON THE EASTERLY RIGHT-OF-WAY LINE OF INTERSTATE HIGHWAY #69; THENCE NORTHERLY, ON AND ALONG SAID EASTERLY RIGHT-OF-WAY LINE AS DEFINED BY THE ARC OF A REGULAR CURVE TO THE LEFT, NOT TANGENT TO THE LAST COURSE, HAVING A RADIUS OF 4006.53 FEET AND BEING SITUATED CONCENTRIC TO AND 100.0 FEET RADIALLY DISTANT SOUTHEASTWARD FROM THE CENTERLINE OF SAID INTERSTATE HIGHWAY #69, AN ARC DISTANCE OF 327.67 FEET, BEING SUBTENDED BY A LONG CHORD HAVING A LENGTH OF 327.58 FEET AND A BEARING OF NORTH 20 DEGREES 55 MINUTES EAST; THENCE NORTH 23 DEGREES 24 MINUTES 07 SECONDS EAST, CONTINUING ALONG SAID EASTERLY RIGHT-OF-WAY LINE, A DISTANCE OF 103.17 FEET TO A POINT SITUATED 110.0 FEET RADIALLY DISTANT SOUTHEASTWARD FROM SAID CENTERLINE; THENCE NORTH 18 DEGREES 36 MINUTES 20 SECONDS EAST, CONTINUING ALONG SAID EASTERLY RIGHT-OF-WAY LINE, A DISTANCE OF 307.75 FEET TO A POINT SITUATED 130.0 FEET RADIALLY DISTANT SOUTHEASTWARD FROM SAID CENTERLINE; THENCE NORTH 14 DEGREES 46 MINUTES 15 SECONDS EAST CONTINUING ALONG SAID EASTERLY RIGHT-OF-WAY LINE, A DISTANCE OF 173.94 FEET TO A POINT SITUATED

140.0 FEET RADIALLY DISTANT SOUTHEASTWARD FROM SAID CENTERLINE, SAID POINT ALSO BEING 70.0 FEET RADIALLY DISTANT SOUTHEASTWARD FROM RAMP LINE "S-E-C" THENCE NORTHEASTERLY, CONTINUING ALONG SAID EASTERLY RIGHT-OF-WAY LINE AS DEFINED BY THE ARC OF A REGULAR CURVE TO THE RIGHT, NOT TANGENT TO THE LAST COURSE, HAVING A RADIUS OF 884.93 FEET, AND CONCENTRIC TO SAID RAMP LINE "S-E-C", AN ARC DISTANCE OF 327.39 FEET, BEING SUBTENDED BY A LONG CHORD HAVING A LENGTH OF 325.53 FEET AND BEARING OF NORTH 26 DEGREES 38 MINUTES 02 SECONDS EAST; THENCE NORTH 36 DEGREES 07 MINUTES 07 SECONDS EAST (RECORDED NORTH 35 DEGREES 55 MINUTES 21 SECONDS EAST), CONTINUING ALONG SAID EASTERLY RIGHT-OF-WAY LINE, A DISTANCE OF 630.70 FEET (RECORDED 631.92 FEET); THENCE NORTH 89 DEGREES 50 MINUTES 47 SECONDS EAST (RECORDED NORTH 89 DEGREES 56 MINUTES 27 SECONDS EAST), A DISTANCE OF 379.08 FEET TO THE TRUE POINT OF BEGINNING, CONTAINING 47.813 ACRES OF LAND.

EXCEPTING THEREFROM THE FOLLOWING DESCRIBED:

A TRACT OF LAND LOCATED IN THE NORTHWEST QUARTER OF SECTION 7, ALL IN TOWNSHIP 30 NORTH, RANGE 12 EAST, IN ALLEN COUNTY, THE STATE OF INDIANA, MORE FULLY DESCRIBED AS FOLLOWS:

COMMENCING AT A CHISELED "-1-A WITH DRILL HOLE SITUATED IN THE NORTHWEST CORNER OF SAID NORTHWEST QUARTER; THENCE NORTH 89 DEGREES 41 MINUTES 42 SECONDS EAST (GPS GRID BASIS OF BEARINGS), A DISTANCE OF 422.70 FEET ALONG THE NORTH LINE OF SAID NORTHWEST QUARTER; THENCE SOUTH 00 DEGREES 08 MINUTES 54 SECONDS EAST, A DISTANCE OF 500.00 FEET ALONG THE WEST LINE OF THE TRACT OF LAND DESCRIBED IN THE CONVEYANCE TO 14/69 HARLEY LLP IN ALLEN COUNTY DOCUMENT NO. 200018603 TO A REBAR STAKE WITH CAP (TAZIAN) IN THE SOUTHWEST CORNER THEREOF; THENCE NORTH 89 DEGREES 45 MINUTES 51 SECONDS EAST, A DISTANCE OF 441.41 FEET ALONG THE NORTH LINE OF SAID 14/69 HARLEY LLP TRACT; THENCE SOUTH 25 DEGREES 27 MINUTES 11 SECONDS WEST, A DISTANCE OF 147.25 FEET; THENCE SOUTH 13 DEGREES 19 MINUTES 13 SECONDS WEST, A DISTANCE OF 97.15 FEET; THENCE SOUTH 29 DEGREES 01 MINUTES 09 SECONDS EAST, A DISTANCE OF 89.08 FEET; THENCE SOUTH 23 DEGREES 18 MINUTES 58 SECONDS EAST, A DISTANCE OF 116.33 FEET TO A REBAR STAKE WITH CAP (TAZIAN); THENCE SOUTH 67 DEGREES 44 MINUTES 24 SECONDS EAST, A DISTANCE OF 175.19 FEET; THENCE SOUTH 24 DEGREES 37 MINUTES 44 SECONDS EAST, A DISTANCE OF 184.78 FEET ALONG THE WEST LINE OF THE TRACT OF LAND DESCRIBED IN THE CONVEYANCE TO GOODWILL INDUSTRIES OF NORTHEAST INDIANA, INC. AS RECORDED IN ALLEN COUNTY DOCUMENT NO. 990082854 TO THE TRUE POINT OF BEGINNING; THENCE SOUTH 24 DEGREES 37 MINUTES 44 SECONDS EAST, A DISTANCE OF 109.54 FEET ALONG THE

WEST LINE OF SAID GOODWILL TRACT; THENCE SOUTH 17 DEGREES 53 MINUTES 02 SECONDS EAST, A DISTANCE OF 117.16 FEET ALONG THE WEST LINE OF SAID GOODWILL TRACT TO THE SOUTHWEST CORNER OF TRACT I THEREOF THENCE SOUTH 00 DEGREES 31 MINUTES 19 SECONDS WEST, A DISTANCE OF 75.15 FEET ALONG THE WEST LINE OF TRACT II OF SAID GOODWILL TRACT (ALSO BEING THE TRACT OF LAND DESCRIBED IN THE CONVEYANCE TO THE PROFESSIONAL BUILDING CORPORATION OF FORT WAYNE IN ALLEN COUNTY DOCUMENT NO. 74-22292) TO A REBAR STAKE WITH CAP (TAZIAN) III THE SOUTHWEST CORNER THEREOF; THENCE NORTH 89 DEGREES 45 MINUTES 50 SECONDS EAST, A DISTANCE OF 134.15 FEET ALONG THE SOUTH LINE OF SAID PROFESSIONAL BUILDING CORPORATION TRACT TO A REBAR STAKE WITH CAP (FIRM 0042) IN THE SOUTHEAST CORNER THEREOF THENCE SOUTH 00 DEGREES 28 MINUTES 42 SECONDS EAST, A DISTANCE OF 160.00 FEET ALONG THE WEST RIGHT-OF-WAY LINE OF MAGNAVOX WAY (SEE ALLEN COUNTY DEED RECORD 716, PAGE 150-152; DOC #70-9781; DOC #80-16836; AND PLAT RECORD 33, PAGE 62-65) TO A MARKER SPIKE WITH TAG (FIRM 0042) IN THE NORTHEAST CORNER OF THE INGRESS- EGRESS EASEMENT DESCRIBED IN ALLEN COUNTY DOCUMENT NO. 85-34356; THENCE NORTH 89 DEGREES 58 MINUTES 11 SECONDS WEST, A DISTANCE OF 585.75 FEET ALONG THE NORTH LINE OF SAID EASEMENT TO A MARKER SPIKE WITH TAG (FIRM 0042); THENCE NORTH 74 DEGREES 13 MINUTES 19 SECONDS WEST, A DISTANCE OF 366.00 FEET ALONG THE NORTH LINE OF SAID EASEMENT; THENCE NORTH 75 DEGREES 14 MINUTES 59 SECONDS WEST, A DISTANCE OF 66.86 FEET; THENCE NORTH 74 DEGREES 41 MINUTES 03 SECONDS WEST, A DISTANCE OF 187.97 FEET TO A REBAR STAKE WITH CAP (FIRM 0042); THENCE NORTH 26 DEGREES 02 MINUTES 39 SECONDS WEST, A DISTANCE OF 51.98 FEET TO A MARKER SPIKE WITH TAG (FIRM 0042); THENCE NORTH 15 DEGREES 16 MINUTES 22 SECONDS EAST, A DISTANCE OF 179.49 FEET TO A MARKER SPIKE WITH TAG (FIRM 0042); THENCE NORTH 77 DEGREES 21 MINUTES 47 SECONDS WEST, A DISTANCE OF 143.09 FEET; THENCE NORTH 75 DEGREES 08 MINUTES 20 SECONDS WEST, A DISTANCE OF 61.67 FEET TO A MARKER SPIKE WITH TAG (FIRM 0042); THENCE NORTH 14 DEGREES 41 MINUTES 06 SECONDS EAST, A DISTANCE OF 381.36 FEET TO A REBAR STAKE WITH CAP (FIRM 0042); THENCE SOUTH 48 DEGREES 23 MINUTES 07 SECONDS EAST, A DISTANCE OF 537.13 FEET TO A REBAR STAKE WITH CAP (FIRM 0042); THENCE NORTH 90 DEGREES 00 MINUTES 00 SECONDS EAST, A DISTANCE OF 644.00 FEET TO THE POINT OF BEGINNING, SAID TRACT CONTAINING 12.06 ACRES, MORE OR LESS.

PARCEL II:

NON-EXCLUSIVE EASEMENT FOR INGRESS AND EGRESS RESERVED IN DEEDS DATED JULY 26, 1989, RECORDED OCTOBER 16, 1989 AS DOCUMENTS NUMBERED 89-40976 AND 89-40977.

PARCEL III:

THE RIGHTS AND BENEFITS CONTAINED IN THE ROADWAY ACCESS EASEMENT AGREEMENT RECORDED SEPTEMBER 17, 2009 AS INSTRUMENT NUMBER 2009048564 OF THE ALLEN COUNTY RECORDS.

PARCEL IV:

THE RIGHTS AND BENEFITS CONTAINED IN THE STORM WATER DETENTION POND EASEMENT AGREEMENT RECORDED SEPTEMBER 17, 2009 AS INSTRUMENT NUMBER 2009048566 OF THE ALLEN COUNTY RECORDS.

PARCEL V:

THE RIGHTS AND BENEFITS CONTAINED IN THE STORM WATER EASEMENT AGREEMENT RECORDED SEPTEMBER 17, 2009 AS INSTRUMENT NUMBER 2009048567 OF THE ALLEN COUNTY RECORDS.

PARCEL VI:

THE RIGHTS AND BENEFITS CONTAINED IN A LIMITED ACCESS EASEMENT AGREEMENT RECORDED SEPTEMBER 17, 2009 AS INSTRUMENT NUMBER 2009048568 OF THE ALLEN COUNTY RECORDS.

PARCEL VII:

THE RIGHTS AND BENEFITS CONTAINED IN THE DRAINAGE EASEMENT AGREEMENT RECORDED SEPTEMBER 17, 2009 AS INSTRUMENT NUMBER 2009048569 OF THE ALLEN COUNTY RECORDS.

PARCEL VIII:

THE RIGHTS AND BENEFITS CONTAINED IN A DRAINAGE EASEMENT AGREEMENT RECORDED SEPTEMBER 17, 2009 AS INSTRUMENT NUMBER 2009048570 OF THE ALLEN COUNTY RECORDS.

PARCEL IX:

THE RIGHTS AND BENEFITS CONTAINED IN THE PEDESTRIAN ACCESS EASEMENT AGREEMENT RECORDED SEPTEMBER 17, 2009 AS INSTRUMENT NUMBER 2009048572 OF THE ALLEN COUNTY RECORDS.

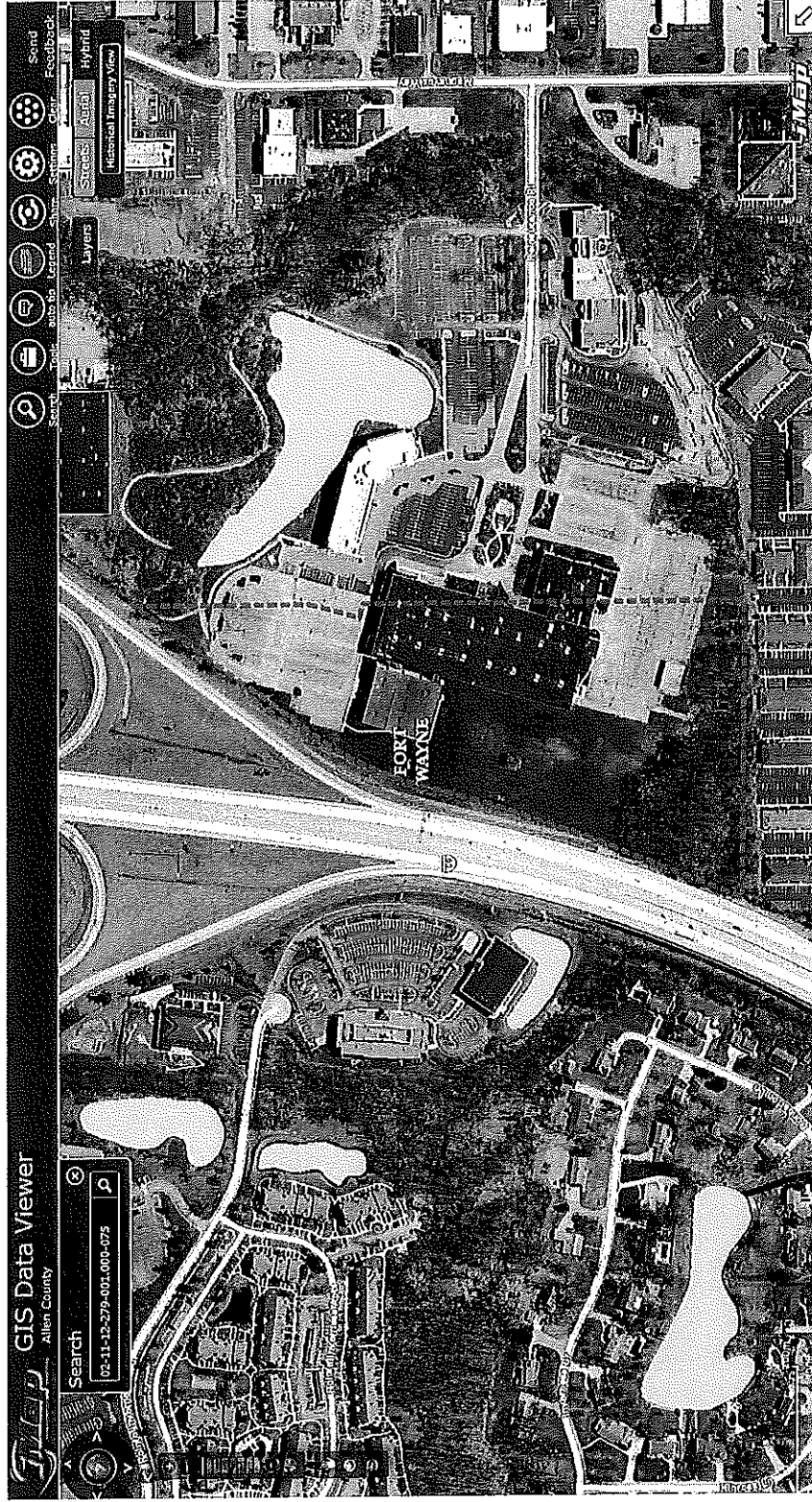
PARCEL X:

THE RIGHTS AND BENEFITS CONTAINED IN THE WATER EASEMENT AGREEMENT
RECORDED SEPTEMBER 17, 2009 AS INSTRUMENT NUMBER 2009048573 OF THE
ALLEN COUNTY RECORDS.

PARCEL XI:

THE RIGHTS AND BENEFITS CONTAINED IN THE WATER EASEMENT AGREEMENT
RECORDED SEPTEMBER 17, 2009 AS INSTRUMENT NUMBER 2009048574 OF THE
ALLEN COUNTY RECORDS.

1700 Magnavox Way



DIGEST SHEET

TITLE OF ORDINANCE: Declaratory Resolution

DEPARTMENT REQUESTING ORDINANCE: Community Development Division

SYNOPSIS OF ORDINANCE: Revenue Cycle Service Center, LLC is requesting the designation of an Economic Revitalization Area for both real and personal property improvements in the amount of \$5,115,386. In order to expand, Revenue Cycle Service Center, LLC will remodel their office space including expanding the restroom facilities and constructing a computer data room. New wiring, carpeting, wall coverings, and lighting will be installed. New information technology equipment will be purchased and installed.

EFFECT OF PASSAGE: In order to effectively manage the processing of medical insurance claims, billing, appeals, and insurance collections, Revenue Cycle Service Center, LLC will expand its Fort Wayne operations. 219 full-time jobs will be created and 281 full-time jobs will be retained as a result of the project.

EFFECT OF NON-PASSAGE: Potential loss of development and 219 full-time jobs

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

ASSIGNED TO COMMITTEE (PRESIDENT): Tom Didier and Russ Jehl



Andrew D. Boxberger
aboxberger@carsonboxberger.com

carsonboxberger.com

260 423-9411

The Harrison
301 W. Jefferson Boulevard, Suite 200
Fort Wayne, IN 46802

February 10, 2015

Fort Wayne Common Council
Citizens Square 200 E. Berry St., Ste. 120
Fort Wayne, Indiana 46802

Dear Sirs:

Our firm represents Lutheran Health Network, and its affiliated entity, Revenue Cycle Service Center, LLC ("Lutheran"), which is filing an Economic Revitalization Area Application concurrently with this letter. Lutheran is expanding its Fort Wayne facilities that provide back office services to a vast network of hospitals ("Project"). By doing so, Lutheran is keeping 177 full-time jobs with an average wage of \$17.59 an hour in Fort Wayne. Lutheran also anticipates bringing 320 new full-time jobs earning an average wage of \$18.39 an hour to Fort Wayne by 2017. Lastly, Lutheran is investing a total of \$6,381,009 in our community as a part of the Project.

Lutheran has had, and continues to have, a significant impact on our community. Lutheran has 4,301 employees in Allen County. It is also the top property tax payer in Allen County, having been charged \$6,035,755 in property tax for 2014. Lastly, Lutheran has shown a commitment to providing medical care in underserved areas of Fort Wayne.

As an inducement to undertake the Project, Greater Fort Wayne Inc. offered various incentives including real and personal property tax abatements for capital investments being made by Lutheran. In order to receive property tax abatements, the Fort Wayne Community Development Division requires that an Economic Revitalization Area Application be filed prior to making any capital investments. An oversight occurred and the required application was not filed prior to Lutheran making a portion of their capital investments. Lutheran is seeking a waiver of the filing requirement, and a determination retroactive to the date the first Improvement Location Permit was received which was on or about August 18, 2014. A waiver ensures that Lutheran, one of Fort Wayne's largest employers and property tax payers,

1347186

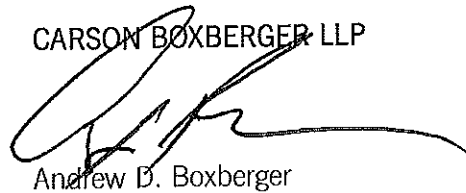
Fort Wayne Common Council.
February 10, 2015
Page 2

is not penalized as a result of the oversight, and so that the intent of local economic development officials is realized. Such a waiver is contemplated and permitted by both state and local law.

Thank you in advance for your consideration of our request for a waiver of non compliance. If you have any questions regarding the content of this letter, please do not hesitate to contact my office.

Respectfully yours,

CARSON BOXBERGER LLP



Andrew D. Boxberger

ADB/TJW/bkw

1347186



MEMORANDUM



TO: City Council

FROM: Elissa McGauley, Economic Development Specialist

DATE: February 19, 2015

RE: Request for designation by Revenue Cycle Service Center, LLC as an ERA for real and personal property improvements

BACKGROUND

PROJECT ADDRESS:	1700 Magnavox Way	PROJECT LOCATED WITHIN:	Not Applicable
PROJECT COST:	\$ 5,115,386	COUNCILMANIC DISTRICT:	4

COMPANY PRODUCT OR SERVICE:	Revenue Cycle Service Center processes medical insurance claims, billing, appeals, and insurance collections. The company provides customer service for network hospitals and others.
PROJECT DESCRIPTION:	Moderate remodeling will be done to the building including expanding restroom facilities and constructing a computer data room. New wiring, carpeting, wall coverings, and lighting will be installed. New information technology equipment will be purchased and installed.

CREATED

RETAINED

JOBS CREATED (FULL-TIME):	219	JOBS RETAINED (FULL-TIME):	281
JOBS CREATED (PART-TIME):	0	JOBS RETAINED (PART-TIME):	0
TOTAL NEW PAYROLL:	\$ 8,235,578	TOTAL RETAINED PAYROLL:	\$ 10,058,022
AVERAGE SALARY (FULL-TIME NEW):	\$ 37,605	AVERAGE SALARY (FULL-TIME RETAINED):	\$ 35,793

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 C2, a limited commercial zoning classification. Use of property is consistent with the land use policies of the City of Fort Wayne.

Yes ☒ No ☐ N/A ☐

Project encourages the improvement or replacement of a deteriorated or obsolete structure?

Yes ☒ No ☐ N/A ☐

Project encourages the improvement or replacement of obsolete manufacturing and/or research and development and/or information technology and/or logistical distribution equipment?

Yes ☐ No ☐ N/A ☒

Project will result in significant conversion of solid waste or hazardous waste into energy or other useful products?

Yes ☐ No ☐ N/A ☒

Project encourages preservation of a historically or architecturally significant structure?

Yes ☐ No ☒ N/A ☐

Construction will result in Leadership in Energy and Environmental Design (LEED) certification by the U.S. Green Building Council?

Yes ☐ No ☒ N/A ☐

Construction will use techniques to minimize impact on combined sewer overflows? (i.e. rain gardens, bio swales, etc.)

Yes ☒ No ☐ N/A ☐

ERA designation induces employment opportunities for Fort Wayne area residents?

Explain: 219 jobs will be created as a result of the project.

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, Revenue Cycle Service Center, LLC 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 as well as an estimate of the property taxes saved and paid over the length of the ten year deduction schedule.

COMMENTS

Revenue Cycle Service Center, LLC's project was announced on August 7, 2014 in a news release issued by the Indiana Economic Development Corporation.

A few weeks ago, attorneys representing the company informed city staff that prior to their application submission, the remodeling and installation of equipment was completed. Upon staff review of county building permit records, various building permits for the project were issued from August through November 2014. Council administrative procedures allow for a waiver of non-compliance when applicants have initiated development prior to the filing of the designation application or in the case of personal property have installed the equipment prior to council approval of the designation. Further such waivers will only be considered where the applicant has filed and received an improvement location permit or structural permit and broken ground for the project within one month prior to the date the designation application is received. For personal property, waivers will only be considered on equipment installed within one month prior to the date the designation application is received.

To allow an economic revitalization area designation after the initiation of development, Indiana Code 6-1.1-12.1-11.3 permits adoption of a resolution to waive non-compliance due to a failure to file a Statement of Benefits (SB-1) form prior to the initiation of development. The confirming resolution for this project contains language to waive non-compliance that will allow for the final approval of an economic revitalization area designation on this property for property tax phase-in. A letter from Andrew Boxberger, an attorney with Carson Boxberger, is attached explaining the request for the waiver of non-compliance.

Signed:

Elissa McLaury
Economic Development Manager

Personal Property Abatements

Tax Abatement Review System

Points Possible	Points Awarded
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INVESTMENT (30 points possible)**Total new investment in equipment**

Over \$5,000,000	10	
\$1,000,000 to \$4,999,999	8	8
\$500,000 to \$999,999	6	
\$0 to \$499,999	4	

Investment per employee (both jobs created and retained)

\$35,000 or more	10	
\$18,500 to \$34,999	8	
\$6,250 to \$18,499	6	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	5
\$30,000 to \$79,999	4	
\$10,000 to \$29,999	3	
\$5,000 to \$9,999	2	
less than \$5,000	1	

Estimated local income taxes generated from jobs created (Double points for start-up)

\$30,000 or more	5	5
\$10,000 to \$29,999	4	
\$5,000 to \$9,999	3	
\$3,000 to \$4,999	2	
less than \$3,000	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	5	
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Estimated Percent of Business done outside**Allen County**

Greater than 75%	15	
50% to 74%	10	
25% to 49%	5	5

JOBS (20 points possible)**Total number of permanent jobs retained**

Over 250	10	10
100 to 249	8	
50 to 99	6	
25 to 49	4	
10 to 24	2	
1 to 9	1	

Total number of permanent jobs created (Double for start-up)

Over 100	10	10
50-99	8	
25-49	6	
10-24	4	
1 to 9	2	

WAGES (20 points possible)**Median salary of the jobs created and/or retained**

Over \$45,000	20	
\$40,000 to \$44,999	16	
\$35,000 to \$39,999	12	12
\$30,000 to \$34,999	8	
\$25,000 to \$29,999	4	
under \$25,000	0	

BENEFITS (10 points possible)

Major Medical Plan	7	7
Pension, Tuition Reimbursement, Life Insurance, Dental Insurance, Disability Insurance,	3	3

SUSTAINABILITY

Construction uses green building techniques (ie LEED Certification)	5
Construction uses techniques to minimize impact on Combined Sewer Overflows (CSOs)	5

Total	71
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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

* 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.

Personal Property Deduction Schedules	Alternative Deduction Personal Property Schedules
10 year	10 Year
Year 1: 100%	Year 1: 100%
Year 2: 90%	Year 2: 100%
Year 3: 80%	Year 3: 100%
Year 4: 70%	Year 4: 100%
Year 5: 60%	Year 5: 100%
Year 6: 50%	Year 6: 90%
Year 7: 40%	Year 7: 80%
Year 8: 30%	Year 8: 65%
Year 9: 20%	Year 9: 50%
Year 10: 10%	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%	
Year 5: 20%	
Year 6: 0%	
3 year	
Year 1: 100%	
Year 2: 66%	
Year 3: 33%	
Year 4: 0%	

Real Property Abatements

Tax Abatement Review System

Points Possible	Points Awarded
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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	
\$18,500 to \$34,999	8	
\$6,250 to \$18,499	6	
\$1,250 to \$6,249	4	4
less than \$1,250	2	

Estimated local income taxes generated from jobs retained

\$80,000 or more	5	5
\$30,000 to \$79,999	4	
\$10,000 to \$29,999	3	
\$5,000 to \$9,999	2	
less than \$5,000	1	

Estimated local income taxes generated from jobs created
(Double points for start-up)

\$30,000 or more	5	5
\$10,000 to \$29,999	4	
\$5,000 to \$9,999	3	
\$3,000 to \$4,999	2	
less than \$3,000	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

5

Estimated Percent of Business done outside

Allen County

Greater than 75%	15	
50% to 74%	10	
25% to 49%	5	5

JOBS (20 points possible)

Total number of permanent jobs retained

Over 250	10	10
100 to 249	8	
50 to 99	6	
25 to 49	4	
10 to 24	2	
1 to 9	1	

Total number of permanent jobs created (Double for start-up)

Over 100	10	10
50-99	8	
25-49	6	
10-24	4	
1 to 9	2	

WAGES (20 points possible)

Median salary of the jobs created and/or retained

Over \$45,000	20	
\$40,000 to \$44,999	16	
\$35,000 to \$39,999	12	12
\$30,000 to \$34,999	8	
\$25,000 to \$29,999	4	
under \$25,000	0	

BENEFITS (10 points possible)

Major Medical Plan	7	7
Pension, Tuition Reimbursement, Life Insurance, Dental Insurance,		
Disability Insurance,	3	3

SUSTAINABILITY

Construction uses green building techniques (ie LEED Certification)	5
Construction uses techniques to minimize impact on Combined Sewer Overflows (CSOs)	5

Total	71
--------------	-----------

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

* 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.

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

FORT WAYNE COMMUNITY DEVELOPMENT DIVISION **TAX ABATEMENT - ESTIMATE OF SAVINGS**

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	\$3,540,388	40%	\$1,416,154	\$1,416,154	100%	0%	\$1,416,154	\$0	0.033065	\$0	\$48,825
2	\$3,540,388	56%	\$1,982,616	\$1,982,616	90%	10%	\$1,784,355	\$198,262	0.033065	\$6,556	\$59,000
3	\$3,540,388	42%	\$1,486,962	\$1,486,962	80%	20%	\$1,189,570	\$297,392	0.033065	\$9,933	\$39,333
4	\$3,540,388	32%	\$1,132,924	\$1,132,924	70%	30%	\$793,046	\$339,877	0.033065	\$11,238	\$26,222
5	\$3,540,388	30%	\$1,062,116	\$1,062,116	60%	40%	\$637,269	\$424,846	0.033065	\$14,048	\$21,071
6	\$3,540,388	30%	\$1,062,116	\$1,062,116	50%	50%	\$531,058	\$531,058	0.033065	\$17,559	\$17,559
7	\$3,540,388	30%	\$1,062,116	\$1,062,116	40%	60%	\$424,846	\$637,269	0.033065	\$21,071	\$14,048
8	\$3,540,388	30%	\$1,062,116	\$1,062,116	30%	70%	\$318,635	\$743,481	0.033065	\$24,583	\$10,536
9	\$3,540,388	30%	\$1,062,116	\$1,062,116	20%	80%	\$212,423	\$849,693	0.033065	\$28,095	\$7,024
10	\$3,540,388	30%	\$1,062,116	\$1,062,116	10%	90%	\$106,212	\$955,904	0.033065	\$31,607	\$3,512
11	\$3,540,388	30%	\$1,062,116	\$1,062,116	0%	100%	\$0	\$1,082,116	0.033065	\$35,119	\$0
							TOTAL TAX SAVED	(10 yrs on 10 yr deduction)			
							TOTAL TAX PAID	(10 yrs on 10 yr deduction)			

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	\$2,838,785	\$2,838,785	\$2,838,785	100%	0%	\$2,838,785	\$0	0.033065	\$0	\$93,864
2	\$2,838,785	\$2,838,785	\$2,838,785	95%	5%	\$2,696,846	\$141,939	0.033065	\$4,693	\$89,171
3	\$2,838,785	\$2,838,785	\$2,838,785	80%	20%	\$2,271,028	\$567,757	0.033065	\$18,773	\$75,092
4	\$2,838,785	\$2,838,785	\$2,838,785	65%	35%	\$1,845,210	\$993,575	0.033065	\$32,853	\$61,012
5	\$2,838,785	\$2,838,785	\$2,838,785	50%	50%	\$1,419,393	\$1,419,393	0.033065	\$46,932	\$46,932
6	\$2,838,785	\$2,838,785	\$2,838,785	40%	60%	\$1,135,514	\$1,703,271	0.033065	\$56,319	\$37,548
7	\$2,838,785	\$2,838,785	\$2,838,785	30%	70%	\$851,636	\$1,987,150	0.033065	\$65,705	\$28,159
8	\$2,838,785	\$2,838,785	\$2,838,785	20%	80%	\$567,757	\$2,271,028	0.033065	\$75,092	\$18,773
9	\$2,838,785	\$2,838,785	\$2,838,785	10%	90%	\$283,879	\$2,554,907	0.033065	\$84,478	\$9,386
10	\$2,838,785	\$2,838,785	\$2,838,785	5%	95%	\$141,939	\$2,696,846	0.033065	\$89,171	\$4,693
11	\$2,838,785	\$2,838,785	\$2,838,785	0%	100%	\$0	\$2,838,785	0.033065	\$93,864	\$0
						TOTAL TAX SAVED REAL PROPERTY		(10 yrs on 10 yr deduction)		<u>\$464,629</u>
						TOTAL TAX PAID REAL PROPERTY (10 yrs)		(10 yrs on 10 yr deduction)		<u>\$474,015</u>
						TOTAL TAX SAVED MACHINERY & BUILDING		(10 yrs on 10 yr deduction)		<u>\$709,759</u>
						TOTAL TAX PAID MACHINERY & BUILDING		(10 yrs on 10 yr deduction)		<u>\$638,606</u>

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