

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 7988 West Jefferson
Boulevard Fort Wayne, Indiana 46804 (Women's Health
Advantage)**

WHEREAS, Petitioner has duly filed its petition 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 12 full-time permanent jobs for a total new, annual payroll of \$813,280, with the average new annual job salary being \$27,653 and retain 62 full-time permanent jobs for a total current annual payroll of \$4,206,048, with the average current, annual job salary being \$67,773; and

WHEREAS, the total estimated project cost is \$4,500,000; and

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

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

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

SECTION 2. That, upon adoption of the Resolution:

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

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:

- (a) If the proposed development does not occur, the approximate current year tax rates for this site would be \$3.3157/\$100.
- (b) If the proposed development does occur and no deduction is granted, the approximate current year tax rate for the site would be \$3.3157/\$100 (the change would be negligible).
- (c) 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 \$3.3157/\$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 seven 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
Year 1	100%
Year 2	85%
Year 3	71%
Year 4	57%
Year 5	43%
Year 6	29%
Year 7	14%
Year 8	0%

1 **SECTION 9.** That, the benefits described in the Petitioner's Statement of Benefits
2 can be reasonably expected to result from the project and are sufficient to justify the
3 applicable deductions.

4 **SECTION 10.** That, the taxpayer is non-delinquent on any and all property tax due
5 to jurisdictions within Allen County, Indiana.

6 **SECTION 11.** That, pursuant to I.C. 6-1.1-12.1-12 et al, any property owner that
7 has received a deduction under section 3 or 4.5 of this chapter may be required to repay the
8 deduction amount as determined by the county auditor in accordance with section 12 of said
9 chapter if the property owner ceases operations at the facility for which the deduction was
10 granted and if the Common Council finds that the property owner obtained the deduction by
11 intentionally providing false information concerning the property owner's plans to continue
12 operation at the facility.

13 **SECTION 12.** That, this Resolution shall be in full force and effect from and after
14 its passage and any and all necessary approval by the Mayor.

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Member of Council

APPROVED AS TO FORM AND LEGALITY

Carol Helton, City Attorney

**WHA Building LLC dba Women's Health Advantage
Application for Designation as an Economic
Revitalization Area- City of Fort Wayne**

Women's Health Advantage is a provider of women's health care in the Midwest with board certified physician specialists and mid-level providers. It traces its roots back to 1970 when it was known as Fort Wayne OB Gyn. It merged with OB Gyn Consultants in 2000 and was renamed to Women's Health Advantage in 2006. It is still locally owned by the physicians themselves, who all live in and around the Fort Wayne area. It is not owned by the hospitals. The company's headquarters are located at 2518 E. Dupont Road, in Fort Wayne.

The proposed project includes a new 31,600 square foot medical office building, to be built on vacant ground, on the Lutheran Hospital campus. The company currently leases a building on W. Jefferson Blvd. which is too small to meet its current and future needs. The new building will allow the company to expand. The project will result in the retention of 62 jobs with annual salaries of \$4,206,048 and 12 new jobs with estimated annual salaries of \$813,280, including two new physicians.

We believe that this project is worthy of the tax abatements for several reasons. First, Women's Health Advantage is moving into a large facility because it is expanding its operations and hiring new employees. They will own the building instead of leasing. The owners will maintain the building and surrounding landscaping. Thirty-nine percent of this location's patients are from outside of Allen County. This is notable because Women's Health Advantage has five locations outside of Allen County to serve those patients, including a facility in Decatur, Indiana. Those patients could choose to visit locations closer to home, but instead travel to Fort Wayne, which has become a hub for medical companies.

Second, adding the building will provide an increase to the tax base. Currently, this land is not improved and is on the tax rolls as land-only. While the company is applying for a real estate abatement, they will still pay approximately \$600,600 in real estate taxes over seven years and have not applied for a personal property tax abatement. In addition, none of their three other Allen County locations have a real or personal property tax abatement.

Third, the jobs that are being created are high-paying jobs. The 12 new positions created will include two new physicians and 4 registered nurses, phone nurses, and nurse practitioners. These are highly educated and highly paid positions.

We understand that Council has more recently expressed reluctance to grant abatements to medical facilities based on the assumption that growth and expansion in medical services businesses are more a function of demographics as opposed to business expansion. The contrast has been offered that in the case of manufacturing operations,

the business owners have many options regarding where they can locate new or expanding facilities. While this may be the case for larger companies, the vast majority of tax abatements are granted to locally owned businesses. The practical reality is that while these owners *could* choose to invest elsewhere, in most cases they will want that investment to be made where their current operations are. In many cases, these abatements are granted to businesses that are, from a practical standpoint, just as captive to the local area as medical services businesses.

Also, manufacturing operations are portable and can be moved to different locations with relative ease when the economics justify it (or a better offer comes along from a competing state or community). In most cases, the jobs created by medical services companies are more secure and in most cases become permanent positions. The underlying capital investment (i.e. building, equipment, etc.) become permanent additions to the tax base long after the tax abatement has expired.

Fort Wayne's economy has done well relative to many similar sized cities in the Midwest. Part of this success is that we have been able to diversify our economy over the last 30 years. Diversity is important. As the nation's economy continues to move away from manufacturing and toward more services, high-paying jobs in a wide range of service industries will become increasingly important. We believe it is important that local leadership embrace the reality of the economic trends and do all it can to help foster a diverse and dynamic economy.

CITY OF FT WAYNE

03/2013



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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:

\$ 4,500,000

Total cost of manufacturing equipment improvements:

Total cost of research and development equipment improvements:

Total cost of logistical distribution equipment improvements:

Total cost of information technology equipment improvements:

TOTAL OF ABOVE IMPROVEMENTS:

\$ 4,500,000

GENERAL INFORMATION

Real property taxpayer's name: WHA Building, LLCPersonal property taxpayer's name: Associated Surgeons & Physicians, LLCTelephone number: 260-432-4400Address listed on tax bill: 2518 East Dupont Road, Fort Wayne, IN 46825Name of company to be designated, if applicable: Women's Health AdvantageYear company was established: 1970 (original company)Address of property to be designated: 7988 W. Jefferson Blvd., Fort Wayne, IN 46804Real estate property identification number: 02-11-23-226-003.001-075Contact person name: Trish Warren, CFOContact person telephone number: (260) 432-4400Contact person Email: twarren@isapin.comContact person address: 2518 East Dupont Road, Fort Wayne, IN 46825

List company officer and/or principal operating personnel

NAME	TITLE	ADDRESS	PHONE NUMBER
See attached listing			

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

NAME	PERCENTAGE
See attached listing	

☐ 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? 39% _____

What is the company's primary North American Industrial Classification Code (NAICs)? 621111 _____

Describe the nature of the company's business, product, and/or service:

Obstetrics, gynecology, urogynecology, digital mammography, dexta scans, surgery, laboratory, weight loss programs, clinical trials, ultrasound, maternal fetal medicine (high risk obstetrics)

Dollar amount of annual sales for the last three years: private company - sales information not published

Year	Annual Sales

WHA Building, LLC dba Women's Health Advantage
Attachment to Economic Revitalization Area Application
City of Fort Wayne, Indiana
List of Executive Board

Name	Title	Address	Phone Number
Kathryn Garner, MD	Board Chair	2518 E. Dupont Rd, Fort Wayne IN	260-432-4400
Scott Boyd, MD		2518 E. Dupont Rd, Fort Wayne IN	260-432-4400
Keith Davis, MD		2518 E. Dupont Rd, Fort Wayne IN	260-432-4400
Francis Esguerra, MD		2518 E. Dupont Rd, Fort Wayne IN	260-432-4400
Thomas Lorenc, MD		2518 E. Dupont Rd, Fort Wayne IN	260-432-4400
Ravi Raju, MD		2518 E. Dupont Rd, Fort Wayne IN	260-432-4400

WHA Building, LLC dba Women's Health Advantage
Attachment to Economic Revitalization Area Application
City of Fort Wayne, Indiana
List of Owners

Name	Percentage
Bellevance, Tracy L.	5.3%
Boyd, Scott C.	5.3%
Coats, Stephen E.	5.3%
Davis, Keith R.	5.3%
Esguerra, Francis	5.3%
Fouts, Lucia A.	5.3%
Garner, Kathryn A.	5.3%
Hanson, Craig E.	5.3%
Krizmanich, Sandra	5.3%
Levenda, Nina	5.3%
Lorenc, Thomas J.	5.3%
Raju, Ravi D.	5.3%
Rumsey, Todd C.	5.3%
Scott, Michael B.	5.3%
Sporre, Roger E.	5.3%
Sprunger, Matthew J.	5.3%
Thomas, Amy	5.3%
Watkins, Marianne	5.3%
Wheeler, Thomas C.	5.3%

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

Customer Name	City/State	Annual Gross Sales
Women in and around Allen County		

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

Supplier Name	City/State	Annual Gross Purchases
MedAssets (group purchasing)	Alpharetta GA	\$ 207,000
Bayer	Rockville MD	\$ 209,000

List the company's top three competitors:

Competitor Name	City/State
Lutheran Medical Group	Fort Wayne, IN
Parkview Physicians Group	Fort Wayne, IN

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

Obstetrics, gynecology, urogynecology, digital mammography, dexta scans, surgery, laboratory, weight loss programs, clinical trials, ultrasound

In order to be considered an Economic Revitalization Area (ERA), the area must be within the corporate limits of the City of Fort Wayne and must have become undesirable for, or impossible of, normal development and occupancy because of a lack of development, cessation of growth, deterioration of improvements or character of occupancy, age, obsolescence, substandard buildings, or other factors which have impaired values or prevent a normal development of property or use of property. It also includes any area where a facility or group of facilities that are technologically, economically, or energy obsolete is located and where the obsolescence may lead to a decline in employment and tax revenues.

How does the property for which you are requesting designation meet the above definition of an ERA?

The land at this location is currently undeveloped. Women's Health Advantage currently leases office space in southwest Fort Wayne. That location is too small for its future needs. The new location will allow Women's Health Advantage to build a new 31,600 square foot facility suitable for future growth.

**WHA Building LLC dba Women's Health Advantage
Application for Designation as an Economic
Revitalization Area- City of Fort Wayne**

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The proposed project includes a new 31,600 square foot medical office building, to be built on vacant ground, on the Lutheran Hospital campus. The company currently leases a building on W. Jefferson Blvd. which is too small to meet its current and future needs. The new building will allow the company to expand. The project will result in the retention of 62 jobs with annual salaries of \$4,206,048 and 12 new jobs with estimated annual salaries of \$813,280, including two new physicians.

We believe that this project is worthy of the tax abatements for several reasons. First, Women's Health Advantage is moving into a large facility because it is expanding its operations and hiring new employees. They will own the building instead of leasing. The owners will maintain the building and surrounding landscaping. Second, adding the building will provide an increase to the tax base. Currently, this land is not improved and is on the tax rolls as land-only. Third, the jobs that are being created are high-paying jobs.

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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:

None. Land is currently undeveloped.

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

Describe the improvements to be made to the property to be designated for tax phase-in purposes:

One story 31,600 square foot medical office building, consisting of 33 exam rooms, 3 ultrasound rooms, 1 mammography room, and 1 special exam room (procedure room) with full lower level.

Projected construction start (month/year): 12/2015

Projected construction completion (month/year): 12/2016

☐ 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)

☐ 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 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

Additional Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll

PUBLIC BENEFIT INFORMATION

Current Part-Time or Temporary Jobs

Occupation	Occupation Code	Number of Jobs	Total Payroll
None			

Retained Part-Time or Temporary Jobs

Occupation	Occupation Code	Number of Jobs	Total Payroll

Additional Part-Time or Temporary Jobs

Occupation	Occupation Code	Number of Jobs	Total Payroll

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:

When will you reach the levels of employment shown above? (month/year): 12/2017

WHA Building, LLC dba Women's Health Advantage
Attachment to Economic Revitalization Area Application
City of Fort Wayne, Indiana
Public Benefit Information

Current Full-Time Employment - also Retained

Occupation	Occupation Code	Number of Jobs	Total Payroll
Medical Reception, Medical Records, Scheduling & Office Manager	43-4171, 31-9094, 31-9099 & 11-3011	1	\$42,716
Mammography, Ultrasound, DEXA, Medical Assistant	29-2032 & 31-9092	1	\$10,712
RN, Phone Nurses, NP, Physicians	29-1141, 29-1171, 29-1069	2	\$15,559

Additional Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll
Medical Reception, Medical Records, Scheduling & Office Manager	43-4171, 31-9094, 31-9099 & 11-3011	1	\$42,716
Mammography, Ultrasound, DEXA, Medical Assistant	29-2032 & 31-9092	1	\$10,712
RN, Phone Nurses, NP, Physicians	29-1141, 29-1171, 29-1069	1	\$15,559

REQUIRED ATTACHMENTS

The following must be attached to the application.

1. **Statement of Benefits Form(s)** (first page/front side completed)
2. **Full legal description of property and a plat map identifying the property boundaries.** (Property tax bill legal descriptions are not sufficient.) Should be marked as Exhibit A.
3. **Check for non-refundable application fee made payable to the City of Fort Wayne.**

ERA filing fee (either real or personal property improvements)	.1% of total project cost not to exceed \$500
ERA filing fee (both real and personal property improvements)	.1% of total project cost not to exceed \$750
ERA filing fee (vacant commercial or industrial building)	\$500
ERA filing fee in an EDTA	\$100
Amendment to extend designation period	\$300
Waiver of non compliance with ERA filing	\$500 + ERA filing fee
4. **Owner's Certificate** (if applicant is not the owner of property to be designated)
Should be marked as Exhibit B if applicable.

CERTIFICATION

I, as the legal taxpayer and/or owner, hereby certify that all information and representations made on this application and its attached exhibits are true and complete and that neither an Improvement Location Permit nor a Structural Permit has been filed for construction of improvements, nor has any manufacturing, research and development, logistical distribution or information technology equipment which is a part of this application been purchased and installed as of the date of filing of this application. I also certify that the taxpayer is not delinquent on any and all property tax due to taxing jurisdictions within Allen County, Indiana. I understand that any incorrect information on this application may result in a rescission of any tax 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.

Trish Warren
Signature of Taxpayer/Owner

Trish Warren, CFO
Printed Name and Title of Applicant

12-4-15
Date



STATEMENT OF BENEFITS REAL ESTATE IMPROVEMENTS

State Form 61767 (R6 / 10-14)
Prescribed by the Department of Local Government Finance

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:

- This statement must be submitted to the body designating the Economic Revitalization Area prior to the project beginning. 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.
- 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.
- 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.
- 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)
- 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 6-1.1-12.1-7

DEC 09 2015

2015 PAY 2016

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.

COMMUNITY DEVL

CITY OF FT WAYNE

DEC 09 2015 Eme

COMMUNITY DEVL

SECTION 1

TAXPAYER INFORMATION

Name of taxpayer WHA BUILDING, LLC DBA WOMEN'S HEALTH ADVANTAGE		
Address of taxpayer (number and street, city, state, and ZIP code) 7988 W JEFFERSON BLVD FORT WAYNE IN 46804		
Name of contact person TRISH WARREN	Telephone number (260) 432-4400	E-mail address TWARREN@ISAPIN.COM

SECTION 2

LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Name of designating body FORT WAYNE COMMON COUNCIL		Resolution number
Location of property 7988 W JEFFERSON BLVD FORT WAYNE IN 46804	County ALLEN	DLFG taxing district number 02-075
Description of real property improvements, redevelopment, or rehabilitation (use additional sheets if necessary) 31,600 SQUARE FOOT MEDICAL OFFICE BUILDING		Estimated start date (month, day, year) 12/01/2015
		Estimated completion date (month, day, year) 12/31/2016

SECTION 3

ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT

Current number	Salaries	Number retained	Salaries	Number additional	Salaries
62	4,206,048	62	4,206,048	12	813,280

SECTION 4

ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT

	REAL ESTATE IMPROVEMENTS	
	COST	ASSESSED VALUE
Current values		
Plus estimated values of proposed project	4,500,000	3,375,000
Less values of any property being replaced		
Net estimate values upon completion of project	4,500,000	3,375,000

SECTION 5

WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER

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

Other benefits:

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SECTION 6

TAXPAYER CERTIFICATION

I hereby certify that the representations in this statement are true.	
Signature of authorized representative Trish Warren	Date signed (month, day, year) 12/10/15
Printed name of authorized representative Trish Warren	Title CFO

LEGAL DESCRIPTION

A part of the Northeast Quarter of Section 23, Township 30 North, Range 11 East, Aboite Township, Allen County, Indiana, and more particularly described as follows:

Commencing at a 5/8 inch iron pin (rebar) marking the Northeast Corner of the Northeast Quarter of said Section 23; thence North 89 deg. 36 min. 00 sec. West (basis of bearings) along the North line of said Northeast Quarter, a distance of 330.00 feet; thence South 00 deg. 30 min. 00 sec. West, a distance of 60.00 feet to a point on the South right-of-way of Aboite Center Road, said point also being the POINT OF BEGINNING;

Thence continuing South 00 deg. 30 min. 00 sec. West, and parallel with the East line of the Northeast Quarter of said section 23, a distance of 567.50 feet to the Northeast Corner of that tract of land owned by Rehab Hospital of Fort Wayne as described in Document #92-63491; thence North 78 deg. 31 min. 46 sec. West, along the Northerly line of said Rehab Hospital of Fort Wayne Tract, a distance of 372.77 feet to a point on the Easterly line of a Ingress-Egress Easement as described in Document #960029490 and being on a non-tangent curve to the left, thence along said Document #960029490 and along said curve having a radius of 1680.00 feet, an arc length of 492.94 feet, and a chord bearing North 08 deg. 48 min. 24 sec. East, a distance of 491.17 feet to the point of tangency of said curve; thence continuing along said Document #960029490, North 00 deg. 30 min. 00 sec. East, and parallel with the East line of this tract, a distance of 10.03 feet to the South right-of-way of Aboite Center Road; thence South 89 deg. 36 min. 00 sec. East along said South right-of-way, a distance of 295.00 feet to the POINT OF BEGINNING; containing 3.92 Acres more or less.

Subject to all easements, visible and recorded, as well as all restrictions, assessments and limitations of record, all applicable zoning ordinances, and all legal streets and highways.

JOB No.1507-007

FOR THE USE OF: IOM HEALTH SYSTEM, L.P./WHA Building Company, LLC,

DATED: September 14, 2015

SHEET 3 OF 8.

LAND SURVEYORS * CIVIL ENGINEERS * LAND PLANNERS

F:\active-surveys\1507-007-WHA\documents\1507-007-Legal-Description.odt

EXHIBIT A

STEVEN A. MAXWELL P.E. & R.L.S.
R.L.S. NO. 29900007

Maxwell
Surveying &
Engineering

P.O. BOX 5068
HUNTINGTON, IN 46750
260-224-6813

Date: Nov 19, 2015 - 2:30pm

- LEGEND:**
- (SS) - SURVEY REPORT REFERENCE
 - (F) - FLOOD PROTECTION CRUST
 - MONUMENT SYMBOLS**
 - X - CALCULATED POINT (S)
 - O - IRON MONUMENT (S)
 - Δ - SET MONUMENT (S)
 - Δ - SECTION CORNER
 - MONUMENT TYPES**
 - IR. L. - IRON ROD
 - RI - RAILROAD SPIKE
 - ANG - ANGLE IRON
 - J - JACKSTAND
 - SPH - SPIKE NAIL
 - PK - P-K NAIL
 - EN - ENO NAIL
 - IR - IRON PIN
 - RE - REBAR
 - ST - STONE
 - PP - PIPE
 - BOUNDARY**
 - (C) - CALCULATED
 - (M) - MEASURED
 - (R) - RECORDED
 - (P) - PLATTED

- UTILITIES LEGEND**
- OVERHEAD POWER LINE
 - UNDERGROUND POWER LINE
 - SANITARY SEWER
 - GRAVITY SEWER SERVICE
 - LOW PRESSURE SEWER
 - FORCE MAIN
 - STORM SEWER
 - UNDERGROUND TELEPHONE
 - OVERHEAD TELEPHONE
 - CABLE TV
 - FIBER OPTIC
 - GAS LINE
 - WATER MAIN

FLOOD MAP NOTE:
THE SURVEY TRACT LIES WITHIN ZONE "X". AREA DETERMINED TO BE OUTSIDE THE 0.2% ANNUAL CHANCE FLOODPLAIN ACCORDING TO THE FLOOD INSURANCE RATE MAPS (FIRM), COMMUNITY PANEL NUMBERS 18040C2866, DATED AUG. 3, 2009

TO:
Land Services USA, Inc.
First American Title Insurance Company
WHA Building Company, LLC
IOM HEALTH SYSTEM, L.P.

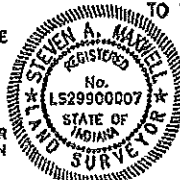
THIS IS TO CERTIFY THAT THIS MAP OR PLAT AND THE SURVEY ON WHICH IT IS BASED WERE MADE IN ACCORDANCE WITH THE 2011 MINIMUM STANDARD DETAIL REQUIREMENTS FOR ALTA/ACSM LAND TITLE SURVEYS, JOINTLY ESTABLISHED AND ADOPTED BY ALTA AND NSPS, AND INCLUDES ITEMS 1, 2, 3, 4, 6(b), 13, and 16 OF TABLE "A" THEREOF. THE FIELD WORK WAS COMPLETED ON AUGUST 7, 2014.

I FURTHER CERTIFY THE HEREON PLAT TO CORRECTLY REPRESENT A SURVEY AS MADE UNDER MY DIRECTION, AND THAT THIS SURVEY AND ACCOMPANYING REPORT HAS BEEN COMPLETED IN ACCORDANCE WITH INDIANA TITLE 36S-IAC 1-12-7 AND ALL OTHER AMENDMENTS THERETO, AND THAT THE RELATIVE POSITIONAL ACCURACY FOR THIS SURVEY, DUE TO MEASUREMENT, IS CERTIFIED TO NOT EXCEED THE ACCEPTABLE ACCURACY OF A "SUBURBAN" CLASSIFICATION AS DEFINED BY TITLE 36S-IAC-1-12-7.

DATED THIS 14 DAY OF SEPTEMBER, 2015
REV 10/1/2015 PER COMMENTS
REV 10/2/2015 LEGAL DESCRIPTION
REV 10/17/15-ADD WALK
PATH AND STORM SEWER

NOTE: REF ITEM#- REFERS TO ITEM #
IN SCHEDULE B, SECTION 2
OF THE TITLE COMMITMENT

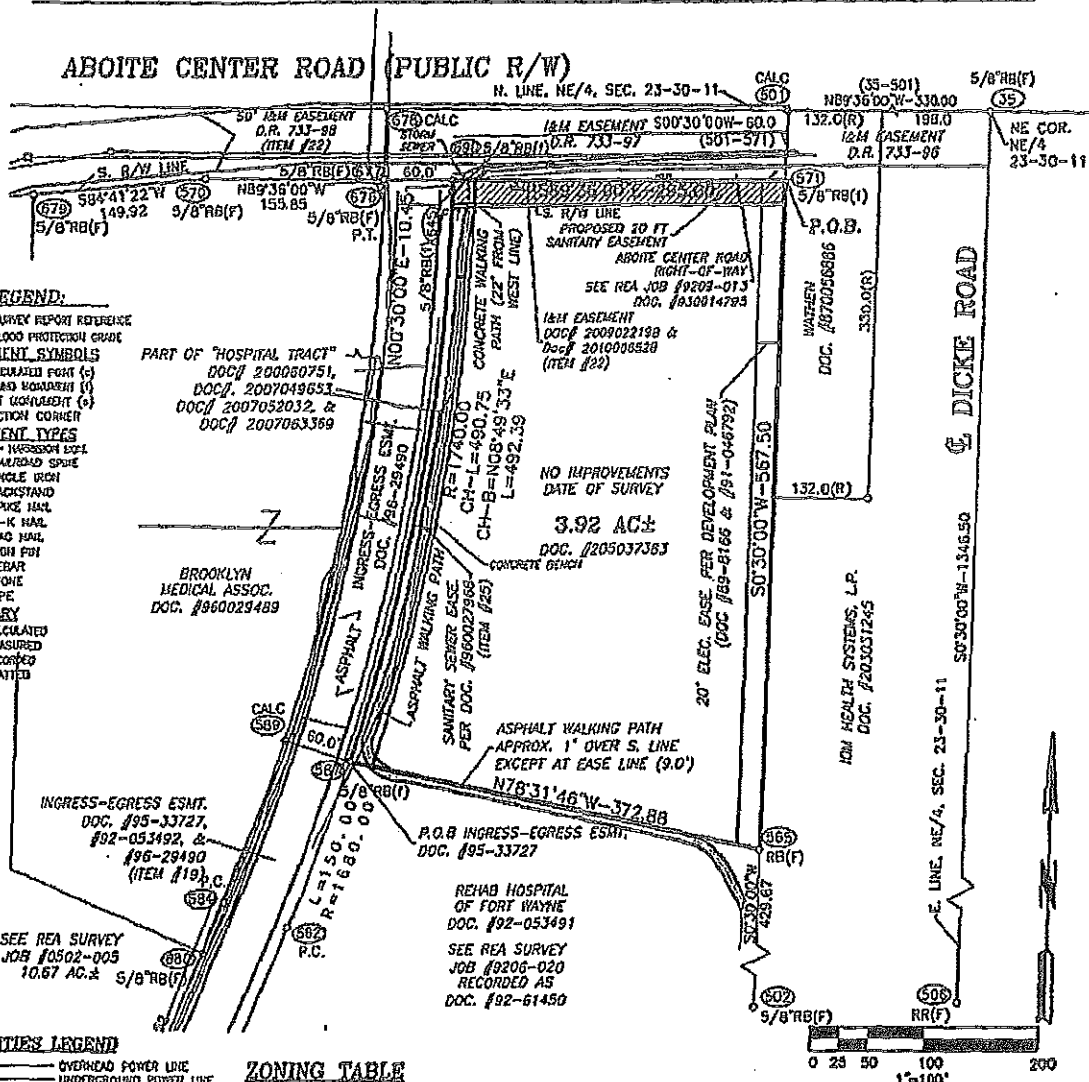
SEE SHEET 2 FOR LEGAL DESCRIPTION
SEE SHEET 3 FOR SURVEYOR'S REPORT
SEE SHEET 4 FOR TABLE "A" COMMENTS
SEE SHEET 5, 6, & 7 FOR COMMENTS
TO TITLE COMMITMENT #INFA15-3137.



ALTA SURVEY OF SURVEY A 3.92 AC±
PARCEL LOCATED IN NE/4,
SEC. 23-T30N-R11E,
FORT WAYNE, ALLEN CO., INDIANA

CIVIL ENGINEERS * LAND SURVEYORS * LAND PLANNERS

SHEET 1 of 8



ZONING TABLE

ZONE "C-1"	PROFESSIONAL OFFICE & PERSONAL SERVICES
ZONE "C-1" RESTRICTIONS	
HEIGHT RESTRICTION	40 FEET
FRONT SETBACK	25 FEET
REAR SETBACK	10 FEET FOR BUILDINGS UP TO 30 FEET IN HEIGHT; 25 FEET FOR BUILDINGS OVER 30 FEET IN HEIGHT WHEN THE LAND IS NOT LOCATED NEXT TO RESIDENTIAL DISTRICT. THE REAR SETBACKS ARE INCREASED TO 25 FEET AND 50 FEET, RESPECTIVELY, FOR LAND LOCATED ADJACENT TO A RESIDENTIAL DISTRICT.
SIDE SETBACK	FOR A CORNER LOT, THERE IS A MINIMUM SIDE YARD OF 25 FEET ON THE STREET SIDE YARD. OTHERWISE, FOR BUILDINGS UP TO 30 FEET IN HEIGHT, THE REQUIRED SIDE YARD IS 10 FEET. FOR BUILDINGS OVER 30 FEET IN HEIGHT, THE REQUIRED SIDE YARD IS 25 FEET. THE SIDE YARDS ARE INCREASED TO 25 FEET AND 50 FEET, RESPECTIVELY, WHEN LAND IS LOCATED ADJACENT TO A RESIDENTIAL DISTRICT.
PARKING REQUIREMENTS:	A Doctor's Office requires 56(6) Parking Spaces per every Practitioner & One(1) Space per every Employee. A Hospital requires One(1) Parking Space per every 600 sq. ft. of Building Floor Space.

Admn. Appr. _____

DIGEST SHEET

TITLE OF ORDINANCE: **Declaratory Resolution**

DEPARTMENT REQUESTING ORDINANCE: **Community Development Division**

SYNOPSIS OF ORDINANCE: **Women's Health Advantage is requesting the designation of an Economic Revitalization Area for real property improvements in the amount of \$4,500,000. In order to expand, Women's Health Advantage will construct a new medical office building on a vacant lot on the Lutheran Hospital campus.**

EFFECT OF PASSAGE: **In order to meet its current and future needs, Women's Health Advantage will construct a new medical office. Twelve full-time jobs will be created as a result of the project.**

EFFECT OF NON-PASSAGE: **Potential loss of development and 12 full-time jobs**

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

ASSIGNED TO COMMITTEE (PRESIDENT): **Glynn Hines and John Crawford**

MEMORANDUM



TO: City Council

FROM: Elissa McGauley, Economic Development Specialist

DATE: March 16, 2016

RE: Request for designation by Women's Health Advantage as an ERA for real property improvements and waiver of non-compliance for real property improvements

BACKGROUND

PROJECT ADDRESS:	7988 West Jefferson Boulevard	PROJECT LOCATED WITHIN:	Not Applicable
PROJECT COST:	\$ 4,500,000	COUNCILMANIC DISTRICT:	4

COMPANY PRODUCT OR SERVICE:	Women's Health Advantage is one of the largest providers of women's health care in the Midwest.
PROJECT DESCRIPTION:	Women's Health Advantage will build a 31,600 square foot medical office building that will allow them to expand their operations and hire additional staff.

CREATED

RETAINED

JOBS CREATED (FULL-TIME):	12	JOBS RETAINED (FULL-TIME):	62
JOBS CREATED (PART-TIME):		JOBS RETAINED (PART-TIME):	
TOTAL NEW PAYROLL:	\$ 813,280	TOTAL RETAINED PAYROLL:	\$ 4,206,048
AVERAGE SALARY (FULL-TIME NEW):	\$ 27,653	AVERAGE SALARY (FULL-TIME RETAINED):	\$ 67,773

COMMUNITY BENEFIT REVIEW

Yes ☒ No ☐ N/A ☐

Project will encourage vacant or under-utilized land appropriate for commercial or industrial use?

Explain: Women's Health Advantage is constructing a 31,600 square foot building on vacant land.

Yes ☒ No ☐ N/A ☐

Real estate to be designated is consistent with land use policies of the City of Fort Wayne?

Explain: Property is designated is zoned C1, Professional Office and Personal Services. 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 an historically or architecturally significant structure?

Yes ☐ No ☒ N/A ☐

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

Yes ☐ No ☒ N/A ☐

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

Yes ☒ No ☐ N/A ☐

ERA designation induces employment opportunities for Fort Wayne area residents?

Explain: Project will result in creation of 12 full-time jobs.

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 seven years.

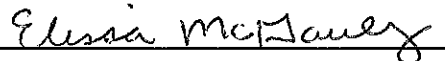
Under Fort Wayne Common Council's tax abatement policies and procedures, Women's Health Advantage is eligible for a seven year deduction on real property improvements. Attached is a spreadsheet that shows how the application scored under the review system. Also attached is a calculation of property taxes saved/paid with the deduction.

COMMENTS

Women's Health Advantage applied for economic revitalization area designation in December 2015. At the January 12, 2016, Fort Wayne Common Council meeting, the designation request received no recommendation for approval/disapproval by the designating body. Women's Health Advantage has submitted their application again with the expectation that the designation be approved. Attached is a letter from the applicant explaining their reasons for council approval of the economic revitalization area designation.

Shortly after the company submitted its application in December 2015, they filed for an improvement location permit for their project. Now that they have resubmitted their application, initiation of development has technically begun. Fort Wayne Common Council's property tax phase-in policies and procedures requires an economic revitalization area designation application be filed with the division and approved PRIOR to the initiation of development which is defined in local policy as filing for an improvement location permit and/or structural permit. To allow an economic revitalization area designation application to be processed after initiation of development, a waiver of non-compliance needs to be requested. Indiana Code 6-1.1-12.1-11.3 permits adoption of a resolution to waive non-compliance due to failure to file the Statement of Benefits (SB-1) in the appropriate timeframe. 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 tax phase-in.

Signed:



Economic Development Manager

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	
\$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	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	
\$10,000 to \$29,999	4	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	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	
100 to 249	8	
50 to 99	6	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	
50-99	8	
25-49	6	
10-24	4	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	
\$30,000 to \$34,999	8	
\$25,000 to \$29,999	4	4
under \$25,000	0	

BENEFITS (10 points possible)

Major Medical Plan

7	7
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Pension, Tuition Reimbursement, Life Insurance, Dental Insurance,
Disability Insurance,

3	3
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SUSTAINABILITY

Construction uses green building techniques (ie LEED Certification)

5

Construction uses techniques to minimize impact on Combined
Sewer Overflows (CSOs)

5

Total**62****Length of Abatement**

20 to 39 points - 3 year abatement

40 to 59 points - 6 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: 60%
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**

REAL PROPERTY TAX ABATEMENT - 7 yr Schedule

Year	Cash Value	True Tax Value	Assessed Value	Tax Abatement %	Tax Paid %	Deduction	Taxable AV	Tax Rate	Tax Paid	Tax Saved
1	\$4,500,000	\$4,500,000	\$4,500,000	100%	0%	\$4,500,000	\$0	0.033157	\$0	\$149,207
2	\$4,500,000	\$4,500,000	\$4,500,000	85%	15%	\$3,825,000	\$675,000	0.033157	\$22,381	\$126,826
3	\$4,500,000	\$4,500,000	\$4,500,000	71%	29%	\$3,195,000	\$1,305,000	0.033157	\$43,270	\$105,937
4	\$4,500,000	\$4,500,000	\$4,500,000	57%	43%	\$2,565,000	\$1,935,000	0.033157	\$64,159	\$85,048
5	\$4,500,000	\$4,500,000	\$4,500,000	43%	57%	\$1,935,000	\$2,565,000	0.033157	\$85,048	\$64,159
6	\$4,500,000	\$4,500,000	\$4,500,000	29%	71%	\$1,305,000	\$3,195,000	0.033157	\$105,937	\$43,270
7	\$4,500,000	\$4,500,000	\$4,500,000	14%	86%	\$630,000	\$3,870,000	0.033157	\$128,318	\$20,889
8	\$4,500,000	\$4,500,000	\$4,500,000	0%	100%	\$0	\$4,500,000	0.033157	\$149,207	\$0

TOTAL TAX SAVED REAL PROPERTY

(7 yrs on 7 yr deduction)

\$595,334

TOTAL TAX PAID REAL PROPERTY

(7 yrs on 7 yr deduction)

\$598,318

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