

**A DECLARATORY RESOLUTION designating an "Economic Revitalization Area" under I.C. 6-1.1-12.1 for property commonly known as 3400 Lima Road, Fort Wayne, Indiana 46805 (Prairie Farms Dairy, Inc.)**

**WHEREAS**, Petitioner has duly filed its petition dated March 1, 2017 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 eight full-time, permanent jobs for a total new, annual payroll of \$316,000, with the average new annual job salary being \$39,500 and retain 117 full-time, permanent jobs for a total current annual payroll of \$7,188,618, with the average current, annual job salary being \$61,441; and

**WHEREAS**, the total estimated project cost is \$8,766,000; 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, 2021, 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 manufacturing and information technology equipment  
4 improvements.

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

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

- 14                   (a) If the proposed development does not occur, the approximate current year tax  
15 rates for this site would be \$3.3722/\$100.  
16                   (b) If the proposed development does occur and no deduction is granted, the  
17 approximate current year tax rate for the site would be \$3.3722/\$100 (the  
18 change would be negligible).  
19                   (c) If the proposed development occurs and a deduction percentage of fifty percent  
20 (50%) is assumed, the approximate current year tax rate for the site would be  
21 \$3.3722 \$100 (the change would be negligible).  
22                   (d) If the proposed new manufacturing and information technology equipment is not  
23 installed, the approximate current year tax rates for this site would be \$3.3722  
24 /\$100.  
25                   (e) If the proposed new manufacturing and information technology equipment is  
26 installed and no deduction is granted, the approximate current year tax rate for  
27 the site would be \$3.3722 /\$100 (the change would be negligible).  
28                   (f) If the proposed new manufacturing and information technology equipment is  
29 installed and a deduction percentage of eighty percent (80%) is assumed, the  
30 approximate current year tax rate for the site would be \$3.0227/\$100 (the  
change would be negligible).

**SECTION 6.** That, this Resolution shall be subject to being confirmed, modified  
and confirmed, or rescinded after public hearing and receipt by Common Council of the  
above described recommendations and resolution, if applicable.

**SECTION 7.** That, pursuant to I.C. 6-1.1-12.1, it is hereby determined that the  
deduction from the assessed value of the real property shall be for a period of ten years, and

1 the deduction from the assessed value of the new manufacturing, and information technology  
2 equipment shall be for a period of ten years.

3 **SECTION 8.** The deduction schedule from the assessed value of the real  
4 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%         |
| 11                | 0%         |

14 **SECTION 9.** The deduction schedule from the assessed value of new  
15 manufacturing and information technology equipment pursuant to I.C. 6-1.1-12.1-17 shall  
16 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%        |
| 11                | 0%         |

26 **SECTION 11.** That, the benefits described in the Petitioner's Statement of Benefits  
27 can be reasonably expected to result from the project and are sufficient to justify the  
28 applicable deductions.

**SECTION 12.** That, the taxpayer is non-delinquent on any and all property tax due to jurisdictions within Allen County, Indiana.

**SECTION 13.** That, pursuant to I.C. 6-1.1-12.1-12 et al, any property owner that has received a deduction under section 3 or 4.5 of this chapter may be required to repay the deduction amount as determined by the county auditor in accordance with section 12 of said chapter if the property owner ceases operations at the facility for which the deduction was granted and if the Common Council finds that the property owner obtained the deduction by intentionally providing false information concerning the property owner's plans to continue operation at the facility.

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

Member of Council

APPROVED AS TO FORM AND LEGALITY

Carol Helton, City Attorney

MAR 01 2017 *CE*

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:

\$ 1,936,000

Total cost of manufacturing equipment improvements:

\$ 5,830,000

Total cost of research and development equipment improvements:

\$ 0

Total cost of logistical distribution equipment improvements:

\$ 0

Total cost of information technology equipment improvements:

\$ 1,000,000

**TOTAL OF ABOVE IMPROVEMENTS:**

\$ 8,766,000

**GENERAL INFORMATION**
Real property taxpayer's name: Prairie Farms Dairy Inc.Personal property taxpayer's name: Prairie Farms Dairy Inc.Telephone number: 260-627-7411Address listed on tax bill: 1100 Broadway, Carlinville, IL 62626-1183Name of company to be designated, if applicable: N/AYear company was established: 1971Address of property to be designated: 3400 Lima Road, Fort Wayne, IN 46805Real estate property identification number: 02-07-26-404-025.000-073Contact person name: Chuck McQuaigContact person telephone number: (260) 627-7411Contact person Email: cmcquaig@prairiefarms.comContact person address: 3400 Lima Road, Fort Wayne, IN 46805

List company officer and/or principal operating personnel

| NAME            | TITLE                  | ADDRESS                             | PHONE NUMBER   |
|-----------------|------------------------|-------------------------------------|----------------|
| Ed Mullins      | CEO                    | 1100 Broadway Carlinville, IL 62626 | (800) 654-2547 |
| Bill Wilberding | VP Operations          | 1100 Broadway Carlinville, IL 62626 | (800) 654-2547 |
| Jason Geminn    | CFO                    | 1100 Broadway Carlinville, IL 62626 | (800) 654-2547 |
| Nick Kuhns      | Director of Operations | 1100 Broadway Carlinville, IL 62626 | (740) 513-7262 |
| Chuck McQuaig   | General Manager        | 3400 Lima Road Fort Wayne, IN 46852 | (260) 627-7411 |

**Parcel Numbers**

02-07-26-427-016.001-073

02-07-26-454-001.000-073

02-07-26-404-025.000-073

02-07-26-476-001.000-073

02-07-26-476-002.000-073

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

| NAME                                     | PERCENTAGE |
|------------------------------------------|------------|
| 639 Cooperative Members                  |            |
| (List of Members available upon request) |            |
|                                          |            |
|                                          |            |
|                                          |            |

- ☐ 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? None  
 What percentage of sales is made to the ultimate customer? None  
 What percentage of sales will be from service calls? None

What is the percentage of clients/customers served that are located outside of Allen County? 75-80%

What is the company's primary North American Industrial Classification Code (NAICs)? 311511 - Fluid Milk Manufacturing

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

Prairie Farms Fort Wayne manufactures dairy products ranging from consumer gallons, half gallons, and other sizes, culture products including cottage cheese and sour cream, as well as, ingredient based products such as creams and buttermilks.

Dollar amount of annual sales for the last three years:

| Year | Annual Sales     |
|------|------------------|
| 2014 | \$ 79,183,169.00 |
| 2015 | \$ 71,993,243    |
| 2016 | \$ 66,798,648    |

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

| Customer Name        | City/State              | Annual Gross Sales |
|----------------------|-------------------------|--------------------|
| Martins Supermarkets | South Bend, Indiana     | \$ 7,918,435       |
| Whitney Foods        | Chicago, Illinois       | \$ 4,720,017       |
| C & C Dairy, Inc.    | Palos Heights, Illinois | \$ 5,192,600       |

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

| Supplier Name       | City/State                | Annual Gross Purchases |
|---------------------|---------------------------|------------------------|
| Evergreen Packaging | Memphis, Tennessee        | \$ 2,718,088           |
| Tate & Lyle         | Hoffman Estates, Illinois | \$ 855,995             |
| QCS Purchasing      | Lisle, Illinois           | \$ 1,043,784           |

List the company's top three competitors:

| Competitor Name     | City/State             |
|---------------------|------------------------|
| Dean Foods          | Dallas, Texas          |
| US Food Service     | Rosemont, Illinois     |
| Gordon Food Service | Grand Rapids, Michigan |

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

The upgraded site will produce additional cultured and ingredient products beyond our current portfolio. These include additional sour cream and dairy based ingredient products in new sized packaging.

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?

Milk consumption in the United States continues to decline on an annual basis. Americans drink 37 percent less milk today than they did in 1970. The cessation of growth in fluid milk sales and consumption has forced dairy companies to close facilities or find alternative uses for their milk. Prairie Farms - Fort Wayne has seen its revenue decline over the previous 3 fiscal years. The facility is looking at upgrading the site to produce additional cultured and ingredient products that will allow them to stay in business and use the milk it receives from its local farmers. The continued deterioration in milk consumption may lead to a decline in employment and tax revenues if the ability to manage their product mix is not addressed.

**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:

The current site includes the manufacturing facility as well as the connected cold storage (cooler). The site also has various storage and maintenance buildings connected and not connected to the manufacturing facility. The site also has an office building not connected to the manufacturing facility.

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

The condition of the above mentioned is adequate.

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

The existing manufacturing facility will have an extension built on to it. The new building will be 22,500 square feet. This building will house one new processing system with six new storage vessels. The new building will house two new packaging lines, with considerations for two more. The new building will house palletizing equipment to accommodate existing production within the existing site. The new building will also house a small 2,016 square foot cooler as well as 192 position dry storage warehouse.

Projected construction start (month/year): 04/2017

Projected construction completion (month/year): 10/2018

☐ 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)

Cryovac Packaging System, Milliken Packaging System , 3 - Corrugated boxing system, Palletizer with applicable wrapping system, conveyance systems with applicable controls logic, High Temperature Short Time milk processor, 6 -fermentation vessels, and HDPE bottle production/handling systems

☐ 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): 04/2017

Date last piece of equipment will be installed (month/year): 10/2018

Please provide the depreciation schedule term for equipment under consideration for personal property tax phase-in:

Pool Number 3: (9-12 year life)

Book Life: 10 years

**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](http://www.bls.gov/oes/current/oes_23060.htm)

Any information concerning the cost of the property and specific salaries paid to individual employees is confidential per Indiana Code (I.C. 6-1.1-12.1-5.1)

#### **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 |                 |                |               |
|              |                 |                |               |
|              |                 |                |               |
|              |                 |                |               |
|              |                 |                |               |

**Prairie Farms Dairy, Inc.****Employment Information for Facility to be Designated****9.30.2016**

| <b>Current Full-Time Employment</b> |                 |                |               |
|-------------------------------------|-----------------|----------------|---------------|
| Occupation                          | Occupation Code | Number of Jobs | Total Payroll |
| Management                          | 11-0000         | 18             | 1,387,842     |
| Office                              | 43-0000         | 9              | 362,621       |
| Milk Plant                          | 51-9023         | 43             | 2,440,216     |
| Milk Cooler                         | 51-9199         | 18             | 893,783       |
| Cheese Plant                        | 51-9111         | 8              | 557,764       |
| Transportation                      | 53-7051         | 4              | 117,306       |
| Garage                              | 49-3023         | 3              | 86,364        |
| Sales (Drivers)                     | 41-4012         | 14             | 1,342,787     |
|                                     |                 | 117            | 7,188,681     |

| <b>Retained Full-Time Employment</b> |                 |                |               |
|--------------------------------------|-----------------|----------------|---------------|
| Occupation                           | Occupation Code | Number of Jobs | Total Payroll |
| Management                           | 11-0000         | 18             | 1,387,842     |
| Office                               | 43-0000         | 9              | 362,621       |
| Milk Plant                           | 51-9023         | 43             | 2,440,216     |
| Milk Cooler                          | 51-9199         | 18             | 893,783       |
| Cheese Plant                         | 51-9111         | 8              | 557,764       |
| Transportation                       | 53-7051         | 4              | 117,306       |
| Garage                               | 49-3023         | 3              | 86,364        |
| Sales (Drivers)                      | 41-4012         | 14             | 1,342,787     |
|                                      |                 | 117            | 7,188,681     |

| <b>Additional Full-Time Employment</b> |                 |                |               |
|----------------------------------------|-----------------|----------------|---------------|
| Occupation                             | Occupation Code | Number of Jobs | Total Payroll |
| Management                             | 11-0000         | 0              | -             |
| Office                                 | 43-0000         | 0              | -             |
| Milk Plant                             | 51-9023         | 0              | -             |
| Milk Cooler                            | 51-9199         | 0              | -             |
| Cheese Plant                           | 51-9111         | 8              | 316,000       |
| Transportation                         | 53-7051         | 0              | -             |
| Garage                                 | 49-3023         | 0              | -             |
| Sales (Drivers)                        | 41-4012         | 0              | -             |
|                                        |                 | 8              | 316,000       |

|                                   |
|-----------------------------------|
| <b>PUBLIC BENEFIT INFORMATION</b> |
|-----------------------------------|

**Current Part-Time or Temporary Jobs**

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

**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:

- |                                                |                                             |                                               |
|------------------------------------------------|---------------------------------------------|-----------------------------------------------|
| <input type="checkbox"/> Pension Plan          | <input type="checkbox"/> Major Medical Plan | <input type="checkbox"/> Disability Insurance |
| <input type="checkbox"/> Tuition Reimbursement | <input type="checkbox"/> Life Insurance     | <input type="checkbox"/> Dental Insurance     |

List any benefits not mentioned above:

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

## REQUIRED ATTACHMENTS

The following must be attached to the application.

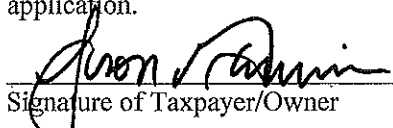
1. **Statement of Benefits Form(s) (first page/front side completed)**
2. **Full legal description of property and a plat map identifying the property boundaries. (Property tax bill legal descriptions are not sufficient.) Should be marked as Exhibit A.**
3. **Check for non-refundable application fee 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 no Improvement Location Permit or Structural Permit has been filed for construction of improvements, the occupation of the vacant building has not taken place and no 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, CF-1/PP for personal property improvements, and CF-1/VBD for vacant building deduction) 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 and CF-1/VBD 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

**JASON GEMINN CFO**  
Printed Name and Title of Applicant

1/30/17  
Date



# STATEMENT OF BENEFITS REAL ESTATE IMPROVEMENTS

State Form 51767 (R6 / 10-14)

Prescribed by the Department of Local Government Finance

CITY OF FT WAYNE

MAR 01 2017 *CEP*

20 PAY 20

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) **COMMUNITY DEVL.**  
☐ 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

## TAXPAYER INFORMATION

Name of taxpayer

Prairie Farms Dairy, Inc.

Address of taxpayer (number and street, city, state, and ZIP code)

3400 Lima Road, Fort Wayne, IN 46805

Name of contact person

Chuck McQuaig

Telephone number

( 260 ) 627-7411

E-mail address

cmcquaig@prairiefarms.com

## SECTION 2

### LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Name of designating body

- City of Fort Wayne *Common Council CSM*

Resolution number

Location of property

3400 Lima Road

County

Allen

DLGF taxing district number

02073

Description of real property improvements, redevelopment, or rehabilitation (use additional sheets if necessary)

Addition of a 22,500 sqft building to the existing manufacturing site. Building to house production and warehousing.

Estimated start date (month, day, year)

4/1/2017

Estimated completion date (month, day, year)

10/31/2018

## SECTION 3

### ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT

| Current number | Salaries       | Number retained | Salaries       | Number additional | Salaries     |
|----------------|----------------|-----------------|----------------|-------------------|--------------|
| 117.00         | \$7,188,681.37 | 117.00          | \$7,188,681.37 | 8.00              | \$316,000.00 |

## SECTION 4

### ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT

|                                                 | REAL ESTATE IMPROVEMENTS |                |
|-------------------------------------------------|--------------------------|----------------|
|                                                 | COST                     | ASSESSED VALUE |
| Current values                                  | 1,443,100.00             | 1,443,100.00   |
| Plus estimated values of proposed project       | 1,936,000.00             | 1,936,000.00   |
| Less values of any property being replaced      |                          |                |
| Net estimated values upon completion of project | 3,379,100.00             | 3,379,100.00   |

## 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

N/A

## SECTION 6

### TAXPAYER CERTIFICATION

I hereby certify that the representations in this statement are true.

Signature of authorized representative

*Jason Geminn*

Date signed (month, day, year)

1/30/17

Printed name of authorized representative

JASON GEMINN

Title

CFO



# STATEMENT OF BENEFITS PERSONAL PROPERTY

State Form 51764 (R4 / 11-15)

Prescribed by the Department of Local Government Finance

CITY OF FT WAYNE

MAR 01 2017

FORM SB-1 / PP

COMMUNITY DEVL.

## 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 January 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 January 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                                                                                                                                                                                                                                                                                                         | Name of contact person  |                                                                  |                 |                |                       |                |              |                |
| Prairie Farms Dairy, Inc.                                                                                                                                                                                                                                                                                                | Chuck McQuaig           |                                                                  |                 |                |                       |                |              |                |
| Address of taxpayer (number and street, city, state, and ZIP code)                                                                                                                                                                                                                                                       |                         | Telephone number                                                 |                 |                |                       |                |              |                |
| 3400 Lima Road, Fort Wayne, IN 46805                                                                                                                                                                                                                                                                                     |                         | ( 260 ) 627-7411                                                 |                 |                |                       |                |              |                |
| SECTION 2                                                                                                                                                                                                                                                                                                                |                         | LOCATION AND DESCRIPTION OF PROPOSED PROJECT                     |                 |                |                       |                |              |                |
| Name of designating body                                                                                                                                                                                                                                                                                                 |                         | Resolution number (s)                                            |                 |                |                       |                |              |                |
| City of Fort Wayne <i>Common Council</i>                                                                                                                                                                                                                                                                                 |                         |                                                                  |                 |                |                       |                |              |                |
| Location of property                                                                                                                                                                                                                                                                                                     |                         | County                                                           |                 |                |                       |                |              |                |
| 3400 Lima Road                                                                                                                                                                                                                                                                                                           |                         | Allen                                                            |                 |                |                       |                |              |                |
| 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.)                                                                                                                 |                         | DLGF taxing district number                                      |                 |                |                       |                |              |                |
| Cryovac Model 2050D filling machine. 3 Wexxar Box erectors. 3 Dairy Conveyor Casers. Milliken MP-310 filling machine. 6 Walker Fermentation Tanks. High Temperature Short Time processor. Columbia SP4000 palletizer w/Shrinkwrapper. Various conveyance equipment. Wonderware platform Client Server Controls platform. |                         | ESTIMATED                                                        |                 |                |                       |                |              |                |
|                                                                                                                                                                                                                                                                                                                          |                         | START DATE                                                       |                 |                |                       |                |              |                |
|                                                                                                                                                                                                                                                                                                                          |                         | COMPLETION DATE                                                  |                 |                |                       |                |              |                |
|                                                                                                                                                                                                                                                                                                                          |                         | Manufacturing Equipment                                          |                 |                |                       |                |              |                |
|                                                                                                                                                                                                                                                                                                                          |                         | R & D Equipment                                                  |                 |                |                       |                |              |                |
| Logist Dist Equipment                                                                                                                                                                                                                                                                                                    |                         |                                                                  |                 |                |                       |                |              |                |
| IT Equipment                                                                                                                                                                                                                                                                                                             |                         |                                                                  |                 |                |                       |                |              |                |
| SECTION 3                                                                                                                                                                                                                                                                                                                |                         | ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT |                 |                |                       |                |              |                |
| Current number                                                                                                                                                                                                                                                                                                           | Salaries                | Number retained                                                  | Salaries        |                |                       |                |              |                |
| 117                                                                                                                                                                                                                                                                                                                      | \$7,188,681.37          | 117                                                              | \$7,188,681.37  |                |                       |                |              |                |
|                                                                                                                                                                                                                                                                                                                          |                         | Number additional                                                | Salaries        |                |                       |                |              |                |
|                                                                                                                                                                                                                                                                                                                          |                         | 8                                                                | \$316,000       |                |                       |                |              |                |
| 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                                                                                                                                                                                                                                                                                                           | 15,039,957              | 4,511,987                                                        |                 |                |                       |                | 0            | 0              |
| Plus estimated values of proposed project                                                                                                                                                                                                                                                                                | 5,830,000               | 1,749,000                                                        |                 |                |                       |                | 1,000,000    | 300,000        |
| Less values of any property being replaced                                                                                                                                                                                                                                                                               |                         |                                                                  |                 |                |                       |                |              |                |
| Net estimated values upon completion of project                                                                                                                                                                                                                                                                          | 20,869,957              | 6,260,987                                                        |                 |                |                       |                | 1,000,000    | 300,000        |
| SECTION 5                                                                                                                                                                                                                                                                                                                |                         | WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER      |                 |                |                       |                |              |                |
| Estimated solid waste converted (pounds)                                                                                                                                                                                                                                                                                 |                         | Estimated hazardous waste converted (pounds)                     |                 |                |                       |                |              |                |
| N/A                                                                                                                                                                                                                                                                                                                      |                         | N/A                                                              |                 |                |                       |                |              |                |
| Other benefits:                                                                                                                                                                                                                                                                                                          |                         |                                                                  |                 |                |                       |                |              |                |
| N/A                                                                                                                                                                                                                                                                                                                      |                         |                                                                  |                 |                |                       |                |              |                |
| SECTION 6                                                                                                                                                                                                                                                                                                                |                         | TAXPAYER CERTIFICATION                                           |                 |                |                       |                |              |                |
| I hereby certify that the representations in this statement are true.                                                                                                                                                                                                                                                    |                         |                                                                  |                 |                |                       |                |              |                |
| Signature of authorized representative                                                                                                                                                                                                                                                                                   |                         | Date signed (month, day, year)                                   |                 |                |                       |                |              |                |
| <i>Jason Geminn</i>                                                                                                                                                                                                                                                                                                      |                         | 1/30/17                                                          |                 |                |                       |                |              |                |
| Printed name of authorized representative                                                                                                                                                                                                                                                                                |                         | Title                                                            |                 |                |                       |                |              |                |
| JASON GEMINN                                                                                                                                                                                                                                                                                                             |                         | CFO                                                              |                 |                |                       |                |              |                |

EXHIBIT A

Parcel I:

The South 135 feet North of Northwood Avenue and Figel's Addition to the City of Fort Wayne, Indiana, lying between Figel Avenue and North Clinton Street in said City of Fort Wayne, Indiana, being more particularly described as follows, to wit:

Beginning at a point 25 feet east and 25 feet north of the intersection of North Clinton Street and Northwood Avenue in the City of Fort Wayne, Indiana, thence North 22° 40' West along the East Right of way line of North Clinton Street a distance of 135 feet; thence North 68° 0' East on a line parallel to Northwood Avenue a distance of 256 feet; thence South 22° 40' East on a line parallel to North Clinton Street a distance of 135 feet; thence South 68° 0' West along the North side of Northwood Avenue a distance of 256 feet to the place of beginning, in Allen County, Indiana.

EXCEPTING THEREFROM, that part conveyed to the State of Indiana by Warranty Deed recorded in Deed Record 682, page 7, being more particularly described as follows:

A part of the Southeast Quarter of Section 26, Township 31 North, Range 12 East, Allen County, Indiana, described as follows: Beginning at the intersection of the Northeasterly line of Northrop Street with the Northwesterly line of Norfolk Avenue; thence North 30 degrees 16 minutes 00 seconds West 135.00 feet along the Northeasterly boundary of Northrop Street to the Northwesterly line of the Owner's land; thence North 59 degrees 44 minutes 00 seconds East 10.00 feet along said Northwesterly line; thence South 30 degrees 16 minutes 00 seconds East 119.00 feet; thence South 73 degrees 25 minutes 09 seconds East 21.93 feet to the Northwesterly boundary of Norfolk Avenue; thence South 59 degrees 44 minutes 00 seconds West 25.00 feet along said Northwesterly boundary to the point of beginning and containing 1470 square feet, more or less.

Parcel II:

Lots Numbered 29, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48 and 49 in Figel's Second Addition to the City of Fort Wayne, Indiana, according to the recorded plat thereof. Together with the South 1/2 of vacated Glenn Avenue adjoining Lots 29, 39, 48 and 49 on the North. Also together with vacated Figel Avenue adjoining said lots.

EXCEPTING THEREFROM, that part conveyed to the State of Indiana by Warranty Deed recorded in Deed Record 682, pages 5-6, being more particularly described as follows:

A part of Lot 29 and a part of the Southeastern half of vacated Glenn Avenue, all in Figel's Second Addition to the City of Fort Wayne, Indiana, the plat of which is recorded in Plat Record 16, page 179, in the Office of the Recorder of Allen County, Indiana, described as follows: Beginning at the Western corner of said lot; thence North 30 degrees 16 minutes 00 seconds West 25.00 feet to the center line of vacated Glenn Avenue; thence North 59 degrees 03 minutes 59 seconds East 15.00 feet along said center line; thence South 30 degrees 16 minutes 00 seconds East 75.17 feet to a line 210.00 feet Northwesterly from and parallel with the Southeastern line of said Lot 29; thence South 59 degrees 44 minutes 00 seconds West 15.00 feet along said line to the Southwestern line of said lot; thence North 30 degrees 16 minutes 00 seconds West 50.00 feet along said Southwestern line to the point of beginning and containing 1,125 square feet, more or less.

AND EXCEPTING THEREFROM, that part conveyed to the State of Indiana by Warranty Deed recorded in Deed Record 682, pages 177-178, being more particularly described as follows:

A part of Lot 29 in Figel's Second Addition to the City of Fort Wayne, Indiana, the plat of which is recorded in Plat Record 16, page 179 in the Office of the Recorder of Allen County, Indiana, described as follows: Beginning at the South corner of said Lot 29; thence Northwesterly 210.00 feet along the Northeastern boundary of North Clinton Street (Now Northrop Street) to the Northwestern line of the Owners' land; thence Northeasterly 10.00 feet along said Northeastern line parallel with the Southeastern line of Lot 29; thence Southeasterly parallel with the Northeastern boundary of North Clinton Street (Now Northrop Street) 210.00 feet to the Southeastern line of said Lot 29; thence Southwesterly 10.00 feet along said Southeastern lot line to the point of beginning and containing 2,100 square feet, more or less.

Parcel III:

A part of that 4.665 acre parcel as found in Document number 20002064 in the Office of the Allen County, Recorder being a part of Lot Number 3 in Eliza Hanna Seniors Subdivision of part of Section 26, Township 31 North, Range 12 East, Allen County, Indiana, more particularly described as follows:

To arrive at the point of beginning, commence at the Northwest corner of Lot Number 3 in Eliza Hanna Seniors Subdivision as recorded in Deed Record 60 page 258; thence South on the West line of said Lot Number 3, a distance of 462.0 feet to the Northwest corner of that 0.42 acre parcel described in Document Number 990021320; thence South 89 degrees 41 minutes 14 seconds East (Bearing contained in Doc #990021320 and basis of bearings) parallel to the North line of Lot 3 on the North line of the 0.42 acre parcel aforesaid; a distance of 219.0 feet to the Northeast corner of said 0.42 acres and the point of beginning initially referred to, said point being a Northwesterly corner of the 4.665 acres aforesaid; thence continuing South 89 degrees 41 minutes 14 seconds East parallel to the North line of Lot 3, a distance of 154.8 feet to a Northeasterly corner of said 4.665 acres; thence South 34 degrees 35 minutes 15 seconds West, a distance of 430.40 feet to the Easterly line of Figel's Second Addition as coincident with the Westerly line of said 4.665 acres; thence North 19 degrees 59 minutes 02 seconds West along the East line of Figel's Second Addition, a distance of 233.00 feet to the intersection of the Westerly extension of the South line of said 0.42 acre tract; thence North 61 degrees 06 minutes 31 seconds East along said extension and the South line of said 0.42 acres, a distance of 193.9 to a Russell Engineering capped pin found at the Southeasterly corner of said 0.42 acres; thence North 00 degrees 18 minutes 46 seconds East on the Easterly line of said 0.42 acres, a distance of 42.99 feet to the point of beginning, containing 1.0985 acres, more or less, of land.

Parcel IV:

Lots Numbered 11, 12, 13, 14 and 15 in Figel's Addition to the City of Fort Wayne, Indiana, according to the recorded plat thereof. Together with vacated Norfolk Avenue adjoining Lots 13 and 14 on the North, as vacated by General Ordinance No. G-4-16 and recorded as Document Number 2016056281, being more particularly described as follows:

Part of Figel's Addition as recorded in Plat Record 10, page 13 as recorded in the Records Office of Allen County, Indiana, more particularly described as follows:

Beginning at the Northwest corner of Lot 13 in Figel's Addition as recorded in Plat Record 10, page 13 in the Recorder Office of Allen County, Indiana; thence Northeasterly along the Northwesterly line of Lot 13 and 14 and the Southeasterly right of way line of Norfolk Avenue (Northwood Avenue, recorded) a distance of 256.0 feet to the Northeast corner of Lot 14; thence Northwesterly with a deflection angle to the left of 90 degrees 00 minutes along the Southwesterly right of way line of Figel Avenue a distance of 50.0 feet to the intersection of the Northwesterly right of way line of Norfolk Avenue (Northwood Avenue, recorded) and the Southwesterly right of way line of Figel Avenue; thence Southwesterly with a deflection angle to the left of 90 degrees 00 minutes along the Northwesterly right of way line of Norfolk Avenue (Northwood Avenue, recorded) a distance of 256.0 feet to a point on the original Northeasterly right of way line of Northrop Avenue (North Clinton Street, recorded) said point being 25.0 feet Northeast of the centerline of said Northrop Avenue; thence Southeasterly with a deflection angle to the left of 90 degrees 00 minutes along the said right of way line a distance of 50.0 feet to the point of beginning, containing 0.294 acres.

EXCEPTING THEREFROM, that part conveyed to the State of Indiana by Warranty Deed recorded in Deed Record 674, pages 345-346, being more particularly described as follows:

A part of Lots 11, 12, and 13 in Figel's Addition to the City of Fort Wayne, Indiana, the plat of which is recorded in Plat Book 10, page 13, in the Office of the Recorder of Allen County, Indiana, described as follows: Beginning at the Northwest corner of said Lot 13; thence North 59 degrees 44 minutes 00 seconds East 25.00 feet along the Northwesterly line of said Lot 13; thence South 8 degrees 01 minute 25 seconds West 24.21 feet; thence South 30 degrees 16 minutes 00 seconds East 116.00 feet, passing through portions of said Lots 13, 12, and 11, to the Southeasterly line of said Lot 11; thence South 59 degrees 44 minutes 00 seconds West 10.00 feet along said Southeasterly line to the Southwesterly line of said Lot 11; thence North 30 degrees 16 minutes 00 seconds West 135.00 feet along the Southwesterly line of said Lots 11, 12, and 13 to the point of beginning and containing 1,492 square feet, more or less.

**Parcel Numbers**

02-07-26-427-016.001-073

02-07-26-454-001.000-073

02-07-26-404-025.000-073

02-07-26-476-001.000-073

02-07-26-476-002.000-073

## FIGEL'S - ADDITION

TO THE CITY OF FORT WYNE, INDIANA.



FIGURE ADDITION

Fort Wayne, Indiana

Accepted correct

A. K. Hoff

8497 Enyioha

مجلس اول  
در روز پنجشنبه ۱۳۰۴

£1100000

1. John Doe  
 2. John Doe  
 3. John Doe  
 4. John Doe

### FRISBIE ADDITION

Mrs. M. Siller, and Joseph Siller, husband  
 of Mrs. Siller, for Peter Siller, her son,  
 Clarence Siller, and a National Real Estate  
 Mortgage Company.  
 The City and Suburban Building Company

DUPLICATE FOR TAXATION

JAN 23 1923

John H. Johnson  
EDITORIAL  
COLUMBIA UNIVERSITY

RECORDED

JAN 23 1923 to 4.45 PM

George K. Bloom  
112022nd or 21st County Indiana

STATE OF ARIZONA, TULSA COUNTY, SS

[illegible]

Witness my name and the notarial seal this 18 day of  
Jan. 1922  
Notary Public Bertha K. Rydman, notary public  
my commission expires January 31, 1927

Being the original owners of nearly a tract of land situated  
in the County of ... State of ...  
H. ... of ... situated in the South East Quarter of Section  
... of Township ... North of Range ... East of Allen  
... in ...

[illegible]

AKHOPER, who resigned, a Civil Engineer, has been  
nominated as one of the 12nd General Assembly of the  
State of Indiana, does hereby certify that the  
hereby submitted is correct in form and dimensions,  
and has been stamped by him in conformity with the provisions  
of the 12th General Assembly of Indiana, and is hereby  
certified.

[illegible]

A. K. Hoyer  
Sgt. Major

Case 2:  $\lambda = 0$

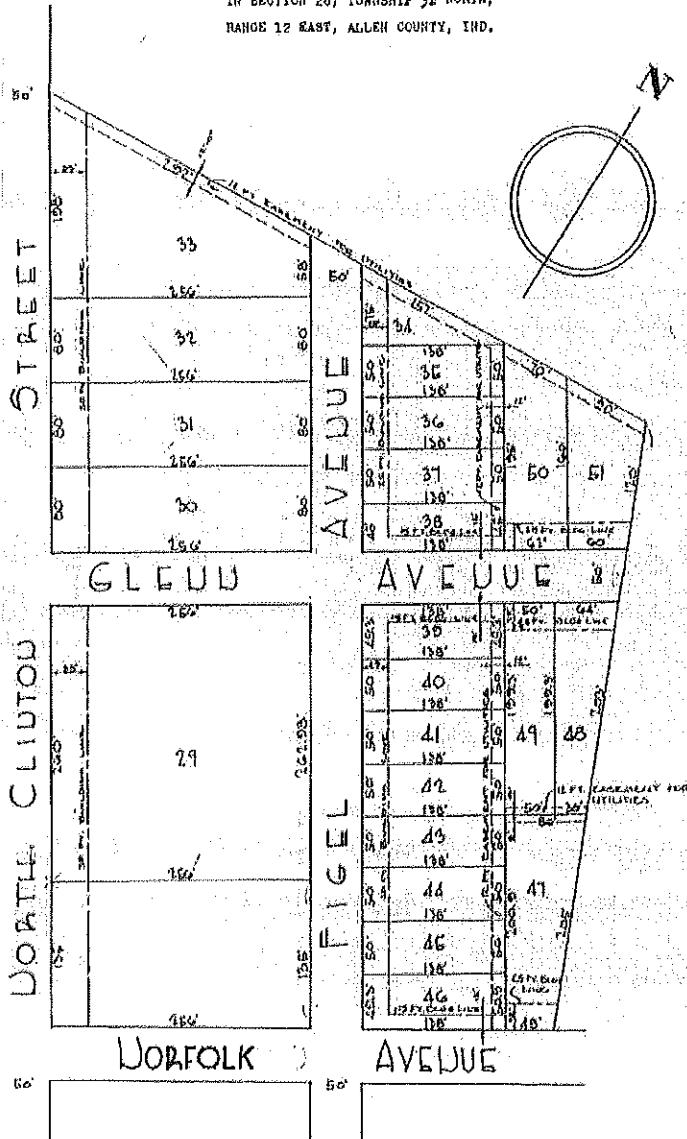
(OFFICIAL)

24571

PLAT OF  
FIGEL'S SECOND ADDITION  
TO THE CITY OF PORT WATNE, INDIANA.  
IN SECTION 26, TOWNSHIP 38 NORTH,  
RANGE 12 EAST, ALLEN COUNTY, IND.

RECORDED  
RECORD 16 PAGE 179  
9 AM AUG 2 1946  
*Richard C. Higgins*  
REGISTERED ALLEN COUNTY, INDIANA

179



The undersigned Clarence A. Figel and Malinda A. Figel, husband and wife, being the owners of the following described real estate in Allen County, State of Indiana, to wit: Beginning at a point on the east property line of North Clinton Street in the City of Port Wayne, Indiana, said point being situated 185 feet north 32 degrees, 40 minutes east of the intersection of the said east property line of North Clinton Street and the north property line of Northwood Avenue; thence North 80 degrees East a distance of 285 feet; thence South 32 degrees, 40 minutes East a distance of 136 feet; thence North 50 degrees East a distance of 256 feet; thence North 28 degrees 44 minutes East a distance of 579 feet; thence South 04 degrees East a distance of 165 feet to the aforementioned east property line of North Clinton Street; thence South 32 degrees, 40 minutes East a distance of 749.4 feet to the place of beginning, do hereby subdivide and plat the above into lots to be known as FIGEL'S SECOND ADDITION to the City of Port Wayne, Indiana, this 25th day of July, 1946.

*Clarence A. Figel*  
*Malinda A. Figel*  
HUSBAND AND WIFE.

STATE OF INDIANA, ss.  
County of Allen, ss.  
I, a Notary Public in and for said County and State, do hereby certify that before me a Notary Public, the above signed Clarence A. Figel and Malinda A. Figel, husband and wife, did acknowledge their voluntary execution of the foregoing plat for the uses and purposes therein set forth, this 15th day of July, 1946.

*Clarence A. Figel*  
*Malinda A. Figel*  
HUSBAND AND WIFE.

My commission expires May 1947.

This instrument is not recorded, registered or provided by Indiana Statute, however, it is a true and correct copy of the original instrument as the same appears in the records of the City of Port Wayne, Indiana, and is hereby certified to be a true and correct copy of the original instrument as the same appears in the records of the City of Port Wayne, Indiana, and the dimensions are shown in feet and decimals, all of which is hereby certified to be correct, this 25th day of July, 1946.

*Richard C. Higgins*  
REGISTERED ALLEN COUNTY, INDIANA

# RESTRICTIONS AND LIMITATIONS

FOR

PIOTZL'S SECOND ADDITION

TO THE CITY OF FORT WAYNE, IND.

The restrictions and limitations imposed upon the lots in said PIOTZL'S SECOND ADDITION are as follows, to wit:

1. The locations of any structures upon any lot in said addition shall conform to the building lines established in the plat of said addition and no building or any part thereof, except open porches, shall be nearer to the street or side line than as shown on the plat or as required by the Building Ordinances and Codes of the City of Fort Wayne, Indiana.
2. Only people of the white race shall use or occupy any lot in said addition, provided that this restriction on use shall not prevent any owner or lessee of any lot in said addition from engaging and providing quarters for domestic servants or other races who are employed by such owner or lessee.
3. No residence shall be erected on any lot in said addition at a cost of less than \$4000, and all residences or other structures shall be of conventional design.
4. Until such time as a sanitary sewer system shall have been installed in the said addition, a sanitary septic tank shall be installed for each dwelling erected in said addition, such septic tank to be of A type and construction and so located on the individual lot as to be approved in writing by the Indiana State Board of Health. No other sanitary provision or device for sewage treatment or disposal shall be installed or permitted to remain in the tract.
5. Until an approved public water supply is available in the tract, individual wells will be acceptable providing the location thereof and the sufficiency and purity of the water supply is approved in writing by the Indiana State Board of Health.
6. The approval of the Indiana State Board of Health regarding the two paragraphs above must contemplate the locations of wells and septic tanks in relation to each other and must be based on the complete development of the tract or lot with this type of water supply and sewage treatment and disposal in mind.
7. All lots in said addition shall be subject to the assessments indicated on the plat, for the installation and maintenance of sewers, pipe lines, steam or water lines, overhead or underground electric transmission lines and all other public or quasi-public utilities and services.

## APPROVALS

CITY PLAN COMMISSION  
FORT WAYNE, INDIANA

*[Signatures]*  
*[Signatures]*  
*[Signatures]*  
*[Signatures]*

BOARD OF PUBLIC WORKS  
FORT WAYNE, INDIANA

*[Signatures]*  
*[Signatures]*  
*[Signatures]*

DULY ENTERED FOR TAXATION

*[Signature]*

11 12 *[Signature]*  
 CLERK OF THE BOARD OF PUBLIC WORKS

APPROVED

AUG 1 1936

BOARD OF COMMISSIONERS  
*[Signatures]*

NOTICE: ALL IMAP SITES WILL BE UNAVAILABLE FOR MAINTENANCE ON MONDAY, JANUARY 30 AT 7P FOR APPROX. 2 HOURS. WE APOLOGIZE FOR ANY INCONVENIENCE.



Although strict accuracy standards have been employed in the compilation of this map, Allen County does not warrant or guarantee the accuracy of the information contained herein and disclaims any and all liability resulting from any error or omission in this map.

© 2004 Board of Commissioners of the County of Allen  
North American Datum 1983  
State Plane Coordinate System, Indiana East



Date: 2/16/2017

1" = 200'

Admn. Appr. \_\_\_\_\_

DIGEST SHEET

TITLE OF ORDINANCE: **Declaratory Resolution**

DEPARTMENT REQUESTING ORDINANCE: **Community Development Division**

SYNOPSIS OF ORDINANCE: **Prairie Farms Dairy, Inc. is requesting the designation of an Economic Revitalization Area for eligible real and personal property improvements. Prairie Farms Dairy, Inc. will complete a new 22,500 square foot addition that will house a new processing system, packaging and palletizing equipment, as well as multiple methods of storage.**

EFFECT OF PASSAGE: **Investment of \$8,766,00 and eight new full-time jobs.**

EFFECT OF NON-PASSAGE: **Potential loss of investment and eight full-time jobs.**

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

ASSIGNED TO COMMITTEE (PRESIDENT): **Geoff Paddock and Jason Arp**

# MEMORANDUM



**To:** City Council  
**FROM:** Carman Young, Economic Development Specialist  
**DATE:** March 9, 2017  
**RE:** Request for designation by Prairie Farms Dairy, Inc. as an ERA for personal property improvements

## BACKGROUND

|                  |                |                         |                                  |
|------------------|----------------|-------------------------|----------------------------------|
| PROJECT ADDRESS: | 3400 Lima Road | PROJECT LOCATED WITHIN: | Economic Development Target Area |
| PROJECT COST:    | \$ 8,766,000   | COUNCILMANIC DISTRICT:  | 3                                |

|                             |                                                                                                                                                                                                                                 |
|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| COMPANY PRODUCT OR SERVICE: | Prairie Farms Dairy, Inc. manufactures dairy products.                                                                                                                                                                          |
| PROJECT DESCRIPTION:        | Prairie Farms Dairy, Inc. will construct a 22,500 square foot addition that will house a new processing system, six new storage vessels, new packaging lines, palletizing equipment as well as cold and dry storage capability. |

### CREATED

### RETAINED

|                                 |           |                                      |             |
|---------------------------------|-----------|--------------------------------------|-------------|
| JOBS CREATED (FULL-TIME):       | 8         | JOBS RETAINED (FULL-TIME):           | 144         |
| JOBS CREATED (PART-TIME):       | 0         | JOBS RETAINED (PART-TIME):           | 0           |
| TOTAL NEW PAYROLL:              | \$316,000 | TOTAL RETAINED PAYROLL:              | \$7,188,681 |
| AVERAGE SALARY (FULL-TIME NEW): | \$ 39,500 | AVERAGE SALARY (FULL-TIME RETAINED): | \$ 61,441   |

## COMMUNITY BENEFIT REVIEW

Yes ☐ No ☐ N/A ☒

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

**Explain:**

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 I-1, Limited Industrial. 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?

**Explain: Real and personal property improvements will be made. Personal property improvements will include the purchase and installation of manufacturing and information technology 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: 144 new full time jobs will be created.**

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 personal property is ten years.
2. The period of deduction for real property is ten years.

Under Fort Wayne Common Council's tax abatement policies and procedures, Prairie Farms Dairy, Inc. is eligible for a ten year deduction on real and personal 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

**Signed and Reviewed:**

  
\_\_\_\_\_  
**Economic Development Specialist**

# POOL #2 FORT WAYNE COMMUNITY DEVELOPMENT DIVISION

## TAX ABATEMENT - ESTIMATE OF SAVINGS

\*New tax abatement percentages have been changed to reflect change in state law **Prarie Farms Dairy Inc.**

### PERSONAL PROPERTY TAX ABATEMENT - 10 yr Schedule

| Year | True Cash Value | "Pool 2" | True Tax Value | Assessed Value | Tax Abate % | Tax Paid % | Deduction   | Taxable A V | Tax Rate | Tax Paid | Tax Saved |
|------|-----------------|----------|----------------|----------------|-------------|------------|-------------|-------------|----------|----------|-----------|
| 1    | \$5,830,000     | 40%      | \$2,332,000    | \$2,332,000    | 100%        | 0%         | \$2,332,000 | \$0         | 0.033722 | \$0      | \$78,640  |
| 2    | \$5,830,000     | 56%      | \$3,264,800    | \$3,264,800    | 90%         | 10%        | \$2,938,320 | \$326,480   | 0.033722 | \$11,010 | \$99,086  |
| 3    | \$5,830,000     | 42%      | \$2,448,600    | \$2,448,600    | 80%         | 20%        | \$1,958,880 | \$489,720   | 0.033722 | \$16,514 | \$66,057  |
| 4    | \$5,830,000     | 32%      | \$1,865,600    | \$1,865,600    | 70%         | 30%        | \$1,305,920 | \$559,680   | 0.033722 | \$18,874 | \$44,038  |
| 5    | \$5,830,000     | 30%      | \$1,749,000    | \$1,749,000    | 60%         | 40%        | \$1,049,400 | \$699,600   | 0.033722 | \$23,592 | \$35,388  |
| 6    | \$5,830,000     | 30%      | \$1,749,000    | \$1,749,000    | 50%         | 50%        | \$874,500   | \$874,500   | 0.033722 | \$29,490 | \$29,490  |
| 7    | \$5,830,000     | 30%      | \$1,749,000    | \$1,749,000    | 40%         | 60%        | \$699,600   | \$1,049,400 | 0.033722 | \$35,388 | \$23,592  |
| 8    | \$5,830,000     | 30%      | \$1,749,000    | \$1,749,000    | 30%         | 70%        | \$524,700   | \$1,224,300 | 0.033722 | \$41,286 | \$17,694  |
| 9    | \$5,830,000     | 30%      | \$1,749,000    | \$1,749,000    | 20%         | 80%        | \$349,800   | \$1,399,200 | 0.033722 | \$47,184 | \$11,796  |
| 10   | \$5,830,000     | 30%      | \$1,749,000    | \$1,749,000    | 10%         | 90%        | \$174,900   | \$1,574,100 | 0.033722 | \$53,082 | \$5,898   |
| 11   | \$5,830,000     | 30%      | \$1,749,000    | \$1,749,000    | 0%          | 100%       | \$0         | \$1,749,000 | 0.033722 | \$58,980 | \$0       |

|                 |                             |                         |
|-----------------|-----------------------------|-------------------------|
| TOTAL TAX SAVED | (10 yrs on 10 yr deduction) | <b><u>\$411,679</u></b> |
| TOTAL TAX PAID  | (10 yrs on 10 yr deduction) | <b><u>\$276,419</u></b> |

### REAL PROPERTY TAX ABATEMENT - 10 yr Schedule

| Year | Cash Value  | True Tax Value | Assessed Value | Tax Abate % | Tax Paid % | Deduction   | Taxable AV  | Tax Rate | Tax Paid | Tax Saved |
|------|-------------|----------------|----------------|-------------|------------|-------------|-------------|----------|----------|-----------|
| 1    | \$1,936,000 | \$1,936,000    | \$1,936,000    | 100%        | 0%         | \$1,936,000 | \$0         | 0.033722 | \$0      | \$65,286  |
| 2    | \$1,936,000 | \$1,936,000    | \$1,936,000    | 95%         | 5%         | \$1,839,200 | \$96,800    | 0.033722 | \$3,264  | \$62,022  |
| 3    | \$1,936,000 | \$1,936,000    | \$1,936,000    | 80%         | 10%        | \$1,548,800 | \$193,600   | 0.033722 | \$6,529  | \$52,229  |
| 4    | \$1,936,000 | \$1,936,000    | \$1,936,000    | 65%         | 20%        | \$1,258,400 | \$387,200   | 0.033722 | \$13,057 | \$42,436  |
| 5    | \$1,936,000 | \$1,936,000    | \$1,936,000    | 50%         | 30%        | \$968,000   | \$580,800   | 0.033722 | \$19,586 | \$32,643  |
| 6    | \$1,936,000 | \$1,936,000    | \$1,936,000    | 40%         | 40%        | \$774,400   | \$774,400   | 0.033722 | \$26,114 | \$26,114  |
| 7    | \$1,936,000 | \$1,936,000    | \$1,936,000    | 30%         | 50%        | \$580,800   | \$968,000   | 0.033722 | \$32,643 | \$19,586  |
| 8    | \$1,936,000 | \$1,936,000    | \$1,936,000    | 20%         | 65%        | \$387,200   | \$1,258,400 | 0.033722 | \$42,436 | \$13,057  |
| 9    | \$1,936,000 | \$1,936,000    | \$1,936,000    | 10%         | 80%        | \$193,600   | \$1,548,800 | 0.033722 | \$52,229 | \$6,529   |
| 10   | \$1,936,000 | \$1,936,000    | \$1,936,000    | 5%          | 95%        | \$96,800    | \$1,839,200 | 0.033722 | \$62,022 | \$3,264   |
| 11   | \$1,936,000 | \$1,936,000    | \$1,936,000    | 0%          | 100%       | \$0         | \$1,936,000 | 0.033722 | \$65,286 | \$0       |

|                                       |                             |                         |
|---------------------------------------|-----------------------------|-------------------------|
| TOTAL TAX SAVED REAL PROPERTY         | (10 yrs on 10 yr deduction) | <b><u>\$313,372</u></b> |
| TOTAL TAX PAID REAL PROPERTY (10 yrs) | (10 yrs on 10 yr deduction) | <b><u>\$143,629</u></b> |

|                                 |                         |
|---------------------------------|-------------------------|
| TOTAL TAX SAVED PERSONAL & REAL | <b><u>\$725,051</u></b> |
| TOTAL TAX PAID PERSONAL & REAL  | <b><u>\$420,047</u></b> |

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

## Real Property Abatements

Tax Abatement Review System

*Prairie Farms Dairy Inc.*

| Points<br>Possible | Points<br>Awarded |
|--------------------|-------------------|
|--------------------|-------------------|

### INVESTMENT (30 points possible)

Total new investment in real property (new structures and/or rehabilitation)

|                        |             |    |    |
|------------------------|-------------|----|----|
| Over \$1,000,000       | \$1,936,000 | 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  | \$15,488 | 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     | \$97,046 | 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 |   |
| \$10,000 to \$29,999 |         | 4 |   |
| \$5,000 to \$9,999   |         | 3 |   |
| \$3,000 to \$4,999   | \$4,266 | 2 | 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 | 1.1 | 5 | 5 |
|------------------|-----|---|---|

Estimated Percent of Business done outside

|                     |        |    |    |
|---------------------|--------|----|----|
| <b>Allen County</b> |        |    |    |
| Greater than 75%    | 75-80% | 15 | 15 |
| 50% to 74%          |        | 10 |    |
| 25% to 49%          |        | 5  |    |

### JOBS (20 points possible)

Total number of permanent jobs retained

|            |     |    |   |
|------------|-----|----|---|
| Over 250   |     | 10 |   |
| 100 to 249 |     | 8  |   |
| 100 to 249 | 117 | 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  |   |
| 1 to 9   | 8 | 2  | 2 |

### WAGES (20 points possible)

Median salary of the jobs created and/or retained

|                      |          |    |    |
|----------------------|----------|----|----|
| Over \$45,000        | \$56,749 | 20 | 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  |    |
| under \$25,000       |          | 0  |    |

**BENEFITS (10 points possible)**

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

**SUSTAINABILITY**

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

|              |           |
|--------------|-----------|
| <b>Total</b> | <b>76</b> |
|--------------|-----------|

**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 |
|-----------------------------------|-----------------------------------------------|
| <b>10 year</b>                    | <b>10 Year</b>                                |
| 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%                       |                                               |
| <b>7 year</b>                     | <b>7 Year</b>                                 |
| 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%                        |                                               |
| <b>5 year</b>                     |                                               |
| Year 1: 100%                      |                                               |
| Year 2: 80%                       |                                               |
| Year 3: 60%                       |                                               |
| Year 4: 40%                       |                                               |
| Year 5: 20%                       |                                               |
| Year 6: 0%                        |                                               |
| <b>3 year</b>                     |                                               |
| Year 1: 100%                      |                                               |
| Year 2: 66%                       |                                               |
| Year 3: 33%                       |                                               |
| Year 4: 0%                        |                                               |

**Personal Property Abatements**

Tax Abatement Review System

*Prairie Farms Dairy Inc.*

| Points<br>Possible | Points<br>Awarded |
|--------------------|-------------------|
|--------------------|-------------------|

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

|                            |             |    |    |
|----------------------------|-------------|----|----|
| Over \$5,000,000           | \$5,830,000 | 10 | 10 |
| \$1,000,000 to \$4,999,999 |             | 8  |    |
| \$500,000 to \$999,999     |             | 6  |    |
| \$0 to \$499,999           |             | 4  |    |

**Investment per employee (both jobs created and retained)**

|                      |          |    |    |
|----------------------|----------|----|----|
| \$35,000 or more     | \$46,640 | 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     | \$97,046 | 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 |   |
| \$10,000 to \$29,999 |         | 4 |   |
| \$5,000 to \$9,999   |         | 3 |   |
| \$3,000 to \$4,999   | \$4,266 | 2 | 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 | 1.1 | 5 | 5 |
|------------------|-----|---|---|

**Estimated Percent of Business done outside****Allen County**

|                  |        |    |    |
|------------------|--------|----|----|
| Greater than 75% | 75-80% | 15 | 15 |
| 50% to 74%       |        | 10 |    |
| 25% to 49%       |        | 5  |    |

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

|            |     |    |   |
|------------|-----|----|---|
| Over 250   |     | 10 |   |
| 100 to 249 | 117 | 8  | 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 |   |
| 50-99    |   | 8  |   |
| 25-49    |   | 6  |   |
| 10-24    |   | 4  |   |
| 1 to 9   | 8 | 2  | 2 |

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

|                      |          |    |    |
|----------------------|----------|----|----|
| Over \$45,000        | \$56,749 | 20 | 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  |    |
| under \$25,000       |          | 0  |    |

**BENEFITS (10 points possible)**

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

**SUSTAINABILITY**

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

|              |           |
|--------------|-----------|
| <b>Total</b> | <b>82</b> |
|--------------|-----------|

**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 |
|---------------------------------------|---------------------------------------------------|
| <b>10 year</b>                        | <b>10 Year</b>                                    |
| 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%                           |                                                   |
| <b>7 year</b>                         | <b>7 Year</b>                                     |
| 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%                            |                                                   |
| <b>5 year</b>                         |                                                   |
| Year 1: 100%                          |                                                   |
| Year 2: 80%                           |                                                   |
| Year 3: 60%                           |                                                   |
| Year 4: 40%                           |                                                   |
| Year 5: 20%                           |                                                   |
| Year 6: 0%                            |                                                   |
| <b>3 year</b>                         |                                                   |
| Year 1: 100%                          |                                                   |
| Year 2: 66%                           |                                                   |
| Year 3: 33%                           |                                                   |
| Year 4: 0%                            |                                                   |