

**A RESOLUTION approving a Waiver of Noncompliance
for a Late-Filed Deduction Application for the Economic
Revitalization Area Deduction on Real Property
Improvements (Form CF-1/Real Property) for 9809 &
9811 Dawson's Creek (JJJA Investments,
LLC/Experienced Office Solutions LLC) under
Confirming Resolution R-37-09.**

WHEREAS, Common Council has previously designated and declared by Declaratory Resolution and Confirming Resolution property at 9809 & 9811 Dawson's Creek for JJJA Investments, LLC/Experienced Office Solutions LLC Confirming Resolution R-37-09 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; and

WHEREAS, the original Statement of Benefits and economic revitalization area designation application submitted by JJJA Investments, LLC/Experienced Office Solutions LLC and approved under Confirming Resolution R-37-09 was for \$270,000 in real property improvements and \$130,000 in personal property information technology equipment improvements; and

WHEREAS, under Indiana law, for an owner to receive a deduction on real property improvements, the owner is required to submit a deduction application with the County Auditor within thirty (30) days after receipt of the increased tax assessment even though the owner may not yet be required to submit its Compliance with Statement of Benefits CF-1/Real Property form;

WHEREAS, representatives of JJJA Investments, LLC/Experienced Office Solutions LLC have informed the City of Fort Wayne that their application for deduction from assessed valuation of structures in economic revitalization areas (Form 322/RE) was not filed in a timely manner; and

WHEREAS, this oversight was an unusual occurrence for JJJA Investments, LLC/Experienced Office Solutions LLC which has made diligent efforts in good faith to make all required Indiana tax abatement filings on a timely basis; and

WHEREAS, the Common Council finds that JJJA Investments, LLC/Experienced Office Solutions LLC has fulfilled its pledge to invest funds in improvements to property located in an economic revitalization area; and

WHEREAS, the Common Council acknowledges that JJJA Investments, LLC/Experienced Office Solutions LLC has requested a waiver of non compliance which the

Common Council has the power and authority to approve, under I.C. 6-1.1-12.1-9.5 and I.C. 6-1.1-12.1-11.3; and

WHEREAS, the Common Council intends that JJJA Investments, LLC/Experienced Office Solutions LLC receive the tax abatement benefits to which they would have been entitled had no non-compliance event occurred, so long as the waiver of non compliance and the granting of those benefits does not prejudice the City of Fort Wayne; and

WHEREAS, the Common Council has concluded that granting of the ERA deduction for 2016 payable 2017 tax year would not create a strain on the City of Fort Wayne's fiscal budget; and

WHEREAS, I.C. 6-1.1-12.1-9.5 and I.C. 6-1.1-12.1-11.3 permit tax abatement non compliance events such as the untimely filing of deduction application paperwork to be waived; and

WHEREAS, the noncompliance event has been corrected and a public hearing of the Common Council has been held on the waiver.

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

SECTION 1. That, Common Council hereby waives all clerical and technical errors and nonconformities that are waivable under State and local law, including without limitation those errors and nonconformities described in I.C. 6-1.1-12.1-9.5 and I.C. 6-1.1-12.1-11.3.

SECTION 2. That, as authorized by I.C. 6-1.1-12.1-9.5(d), the Common Council will permit JJJA Investments, LLC/Experienced Office Solutions LLC to receive their real property economic revitalization area deductions for 2016 payable 2017 under Confirming Resolution R-37-09 and in accordance to the following schedule

Tax Year	Real Property Tax Deduction Amount
2016 pay 2017	\$36,820
TOTAL	\$36,820

The foregoing numbers represent deductions from assessed valuation from real property, not tax liability. The total deduction amounts set forth in the preceding table represent deductions JJJA Investments, LLC will lose in 2016 payable 2017. The Allen County Auditor shall be supplied with a copy of this Resolution, upon passage, and instructed to apply the deduction amounts.

SECTION 3. That, nothing herein shall relieve JJJA Investments, LLC/Experienced Office Solutions LLC from having to timely file any and all future documents required under Indiana law for the owner to continue to receive a property tax deduction, including, but not limited to, a Compliance with Statement of Benefits CF-1/Real Property form.

SECTION 3. 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



Summit
CPA Group

Certified Public Accountants

December 23, 2016

Ms Carman Young
200 E. Berry Street
Fort Wayne, IN 46802

CITY OF FT WAYNE

JAN 03 2017

COMMUNITY DEVL.

CITY OF FT WAYNE

JAN 03 2016

COMMUNITY DEVL.

COMMUNITY DEVL.

JAN 03 2017

CITY OF FT WAYNE

Re: Real Property Tax Abatement – Non Compliance

Ms. Young,

This letter is in response to your inquiry on the failure of JJJA Investments to submit a timely Form CF-1 / Real Property. Due to an administrative error, a copy of the Form CF-1 / Real Property was inadvertently omitted from the company's original filing. As noted, the company has submitted timely filings for all previous years the property was under abatement provisions.

We respectfully request the Fort Wayne Common Council revisit this abatement. Enclosed in this letter is a check for \$ 500 to be eligible for the waiver of non-compliance for this existing designation.

Sincerely,

Jody Grunden, CPA
Partner – JJJA Investments, LLC
jody@summitcpa.net
Phone: 260-209-0740

Enclosures :

Form CF-1 / Real Property
Check for Waiver

9815 Dawson's Creek Blvd.
Fort Wayne, Indiana 46825
260-497-9761 - Office & Fax - 260-818-2300
1-866-497-9761
www.SummitCPA.net Info@SummitCPA.net

**COMPLIANCE WITH STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS**

State Form 51766 (R3 / 2-13)

Prescribed by the Department of Local Government Finance

20 16 PAY 20 17

FORM CF-1 / Real Property

PRIVACY NOTICE

The cost and any specific individual's salary information is confidential; the balance of the filing is public record per IC 6-1.1-12.1-5.1 (c) and (d).

INSTRUCTIONS:

1. This form does not apply to property located in a residentially distressed area or any deduction for which the Statement of Benefits was approved before July 1, 1991.
2. Property owners must file this form with the county auditor and the designating body for their review regarding the compliance of the project with the Statement of Benefits (Form SB-1/Real Property).
3. This form must accompany the initial deduction application (Form 322/RE) that is filed with the county auditor.
4. This form must also be updated each year in which the deduction is applicable. It is filed with the county auditor and the designating body before May 15, or by the due date of the real property owner's personal property return that is filed in the township where the property is located. (IC 6-1.1-12.1-5.1(b))
5. With the approval of the designating body, compliance information for multiple projects may be consolidated on one (1) compliance form (Form CF-1/Real Property).

AUDITOR'S OFFICE
JAN 28 2016
Jody Grundy
AUDITOR OF ALLEN COUNTY

SECTION 1 TAXPAYER INFORMATION			
Name of taxpayer JJJA Investments, LLC / Experienced Office Solutions		County Allen	
Address of taxpayer (number and street, city, state, and ZIP code) 9815 Dawson's Creek Blvd., Fort Wayne, IN 46825		DLGF taxing district number 02073	
Name of contact person Jody Grundy		Telephone number (260) 497-9761	
SECTION 2 LOCATION AND DESCRIPTION OF PROPERTY			
Name of designating body Fort Wayne Common Council		Resolution number R-37-09	Estimated start date (month, day, year) 07/01/2009
Location of property 9809 & 9811 Dawson's Creek Blvd.		Actual start date (month, day, year) 07/01/2009	
Description of real property improvements New Office Building Used by a Technology Company		Estimated completion date (month, day, year) 04/10/2010	
		Actual completion date (month, day, year) 04/10/2010	
SECTION 3 EMPLOYEES AND SALARIES			
EMPLOYEES AND SALARIES		AS ESTIMATED ON SB-1	ACTUAL
Current number of employees		9	13
Salaries		336,000.00	661,323.00
Number of employees retained		5	5
Salaries		287,395.00	328,873.00
Number of additional employees		7	8
Salaries		242,153.00	332,460.00
SECTION 4 COST AND VALUES			
COST AND VALUES		REAL ESTATE IMPROVEMENTS	
AS ESTIMATED ON SB-1	COST	ASSESSED VALUE	
Values before project	150,000.00	150,000.00	
Plus: Values of proposed project	270,000.00	270,000.00	
Less: Values of any property being replaced	0.00	0.00	
Net values upon completion of project	420,000.00	420,000.00	
ACTUAL	COST	ASSESSED VALUE	
Values before project	150,000.00	150,000.00	
Plus: Values of proposed project	285,986.00	273,500.00	
Less: Values of any property being replaced	50,000.00	50,000.00	
Net values upon completion of project	385,986.00	373,500.00	
SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER			
WASTE CONVERTED AND OTHER BENEFITS		AS ESTIMATED ON SB-1	ACTUAL
Amount of solid waste converted		0.00	0.00
Amount of hazardous waste converted		0.00	0.00
Other benefits:		0.00	0.00
SECTION 6 TAXPAYER CERTIFICATION			
I hereby certify that the representations in this statement are true.			
Signature of authorized representative 		Title Partner	Date signed (month, day, year) 12/23/16

**OPTIONAL: FOR USE BY A DESIGNATING BODY WHO ELECTS TO REVIEW THE COMPLIANCE WITH STATEMENT OF BENEFITS (FORM CF-1)
THAT WAS APPROVED AFTER JUNE 30, 1991**

INSTRUCTIONS: (IC 6-1.1-12.1-5.1 and IC 6-1.1-12.1-5.9)

1. Not later than forty-five (45) days after receipt of this form, the designating body may determine whether or not the property owner has substantially complied with the Statement of Benefits (Form SB-1/Real Property).
2. If the property owner is found **NOT** to be in substantial compliance, the designating body shall send the property owner written notice. The notice must include the reasons for the determination and the date, time and place of a hearing to be conducted by the designating body. The date of this hearing may not be more than thirty (30) days after the date this notice is mailed. A copy of the notice may be sent to the county auditor and the county assessor.
3. Based on the information presented at the hearing, the designating body shall determine whether or not the property owner has made reasonable efforts to substantially comply with the Statement of Benefits (Form SB-1/Real Property) and whether any failure to substantially comply was caused by factors beyond the control of the property owner.
4. If the designating body determines that the property owner has **NOT** made reasonable efforts to comply, then the designating body shall adopt a resolution terminating the property owner's deduction. If the designating body adopts such a resolution, the deduction does not apply to the next installment of property taxes owed by the property owner or to any subsequent installment of property taxes. The designating body shall immediately mail a certified copy of the resolution to: (1) the property owner; (2) the county auditor; and (3) the county assessor.

We have reviewed the CF-1 and find that:

- ☐ the property owner **IS** in substantial compliance
- ☐ the property owner **IS NOT** in substantial compliance
- ☐ other (specify) _____

Reasons for the determination (attach additional sheets if necessary)

Signature of authorized member

Date signed (month, day, year)

Attested by:

Designating body

If the property owner is found not to be in substantial compliance, the property owner shall receive the opportunity for a hearing. The following date and time has been set aside for the purpose of considering compliance. (Hearing must be held within thirty (30) days of the date of mailing of this notice.)

Time of hearing

- ☐ AM
☐ PM

Date of hearing (month, day, year)

Location of hearing

HEARING RESULTS (to be completed after the hearing)

- ☐ Approved ☐ Denied (see instruction 4 above)

Reasons for the determination (attach additional sheets if necessary)

Signature of authorized member

Date signed (month, day, year)

Attested by:

Designating body

APPEAL RIGHTS [IC 6-1.1-12.1-5.9(e)]

A property owner whose deduction is denied by the designating body may appeal the designating body's decision by filing a complaint in the office of the Circuit or Superior Court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner.

Admn. Appr. _____

DIGEST SHEET

TITLE OF RESOLUTION: Resolution Approving a Waiver of Noncompliance for a Late-Filed Application for the Deduction from Assessed Valuation of Structures in Economic Revitalization Areas (Form 322/RE) for JJJA Investments LLC/Experienced Office Solutions LLC.

DEPARTMENT REQUESTING RESOLUTION: Community Development Division

SYNOPSIS OF RESOLUTION: This is to approve a waiver of noncompliance for late-filed real property deduction forms for JJJA Investments LLC/Experienced Office Solutions LLC.

EFFECT OF PASSAGE: Approval of this resolution and granting of a waiver of noncompliance will allow JJJA Investments LLC/Experienced Office Solutions LLC to recoup their real property deduction due to late filed deduction forms.

EFFECT OF NON-PASSAGE: Potential loss of future development by JJJA Investments LLC/Experienced Office Solutions LLC.

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

ASSIGNED TO COMMITTEE (CO-CHAIRS): Geoff Paddock and Jason Arp