

**AN ORDINANCE amending Chapter 153:  
Planning and Development,  
*Designation of Economic Revitalization Areas  
and the Granting of  
Tax Phase-Ins*, of the Fort Wayne Municipal  
Code of Ordinances**

WHEREAS, the Fort Wayne Common Council periodically reviews certain policies that affect the fiscal impact of commerce and government, in particular what types of businesses are eligible to have their economic revitalization area applications for tax deductions reviewed; and

WHEREAS, it is imperative that oversight of tax abatements be given careful scrutiny in order to keep the balance between attracting new business and encouraging rehabilitation and redevelopment from the existing business community while maintaining government revenues; and,

WHEREAS, certain sections of Indiana Code and the Fort Wayne Code of Ordinances limit the types of businesses eligible to receive real and/or personal property deductions associated with economic revitalization area designation; and,

WHEREAS, Indiana Code 6-1.1-12.1-3(e) provides that companies who are licensed or permitted under IC 7.1 et seq. concerning both wholesale and retail permits for the sale and distribution of various alcoholic beverages are prohibited from applying for and obtaining real property deductions.

WHEREAS, Indiana Code does not however prohibit application for deductions pertaining to equipment/personal property to any of those same facilities licensed or permitted under I.C. 7.1 et seq.. Issues concerning personal property/equipment deductions are identified in I.C. 6-1.1-12.1-4.5, 4.6, 4.7 and 5.4.

WHEREAS, Section 153.15 of the Fort Wayne Code specifically prohibits the review of applications for economic revitalization status for any projects where the applicant holds a liquor dealers permit under I.C. 7.1-3-10 or any other entity required to operate under a license issued under I.C. 7.1. et seq.

WHEREAS, it is the belief of at least some members of the Fort Wayne Common Council that the restrictions set forth in 153.15 are intended to apply to retailers and not wholesalers applying for permits under I.C. 7.1 et seq..

WHEREAS, certain members of the Fort Wayne Common Council members desire to amend the Fort Wayne Code to permit certain alcohol

wholesalers to make application in order to receive new manufacturing equipment deductions associated with economic revitalization area designation, since such an application is not prohibited under Indiana Code.

WHEREAS, certain Fort Wayne Common Council members have submitted a reasonable amendment to the current Section 153.15, governing the area of qualifying business deduction application reviews ; and

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

**SECTION 1.** That § 153.15(A) be amended as follows:

**§ 153.15 INELIGIBLE PROJECTS.**

(A) Common Council shall not review applications for economic revitalization area status for any of the project types noted below, nor shall the city Community Development Division accept such applications, whether or not said project is located within an economic development target area:

- (1) Massage parlor.
- (2) Hot tub facility.
- (3) Racetrack.
- (4) Tobacco store or facility where tobacco or tobacco products comprise the majority (greater than 50%) of sales.
- (5) Arcade facility or facility with primarily arcade games.
- (6) Sales, warehousing, distribution or servicing facility where guns or other types of weaponry and/or ammunition of any type comprise the majority (greater than 50%) of sales, whether or not used for purposes of sport.
- (7) Pawn shop.
- (8) Package liquor store that holds a liquor dealer's permit under IC 7.1-3-10 or any other entity required to operate under a license issued under IC 7.1 et seq.

Notwithstanding the foregoing restrictions, an applicant may submit an application and Common Council may review applications for economic revitalization area status, for the purpose of reviewing and voting upon an equipment/personal property deduction only, for entities operating wholesale operations under a license issued under I.C. 7.1-3-3, I.C. 7.1-3-8, or I.C. 7.1-3-13; provided however that an applicant applying for an equipment/personal property deduction noted herein shall not be eligible to make said application or have said application approved if the applicant is also licensed to do business under any other section contained in 7.1 et seq.

**SECTION 2.** That the City is directed to take all action necessary and proper for the implementation of this Ordinance.

**SECTION 3.** That this Ordinance shall be in full force and effect from and after its passage and any and all necessary approval by the Mayor.

---

Thomas Didier, Council Member

**APPROVED AS TO FORM AND LEGALITY**

---

Joseph G. Bonahoom, Attorney for City Council