

**AN ORDINANCE AMENDING CHAPTER 153:  
PLANNING AND DEVELOPMENT, DESIGNATION OF  
ECONOMIC REVITALIZATION AREAS AND THE  
GRANTING OF TAX ABATEMENTS, OF THE FORT  
WAYNE MUNICIPAL CODE OF ORDINANCES**

**Whereas**, Section 153.24 of the Fort Wayne Code was a sunset provision, effectively sunsetting provisions 153.13 through 153.24, all dealing with tax abatements and phase-ins, as of December 31, 2017;

**Whereas**, Fort Wayne Common Council desires to reinstitute provisions 153.13 through 153.24 in the same form and manner prior to their sunset;

**Whereas**, American Legal Publishing, the publisher of record for the Fort Wayne, Indiana Code of Ordinances, has omitted portions of amendments passed (prior to December 31, 2017) by the Fort Wayne Common Council to certain provisions of Chapter 153; and

**Whereas**, Fort Wayne Common Council wishes to ensure the published version of the Fort Wayne, Indiana Code of Ordinances correctly sets forth all of the provisions contained in Sections 153.13 through 153.24 that are being reinstated hereunder.

**NOW, THEREFORE, BE IT ORDAINED BY THE COMMON COUNCIL OF THE CITY OF FORT WAYNE, INDIANA THAT CHAPTER 153 OF THE MUNICIPAL CODE OF ORDINANCES IS HEREBY AMENDED TO REINSTATE AND TO ACCURATELY REFLECT ALL OF SECTIONS 153.13 THROUGH 153.24 AS FOLLOWS:**

SECTION 1. Chapter 153 is amended to add §153.13 through §153.24 as follows:

**§ 153.13 MISSION AND DELEGATION OF RESPONSIBILITY**

(A) Tax phase-in is an economic development incentive to stimulate job growth, payroll and new investment of new and existing businesses in Fort Wayne and Allen

County. It is designed to maximize long term tax base and assist these projects where they may otherwise not occur.

(B) The Common Council designates the City of Fort Wayne Community Development Division as the entity for the administration and processing of applications for economic revitalization areas. Those procedures deemed necessary for the orderly application, administration and monitoring of economic revitalization areas shall be developed by the Director of the Department of the Community Development Division, submitted to the finance committee of the Common Council, and approved by the Common Council of the whole. Any ensuing changes to same administrative procedures shall be approved by similar action of the Council.

(C) Fort Wayne Common Council herein formally adopts procedures for the orderly application, administration and monitoring of economic revitalization areas, attached as Exhibit A to Res. R-23-13. Any ensuing changes to the administrative procedures shall be approved by the Common Council.

(Ord. G-05-97, passed 4-8-97; Am. Ord. G-14-05, passed 7-26-05; Am. Ord. G-16-08, passed 12-9-08; Am. Ord. G-3-13, passed 2-26-13; Am. Res. R-23-13, passed 2-26-13)

#### **§ 153.14 APPLICATION FEES**

In order to defray costs incurred by the city in processing applications for designation of economic revitalization areas the following shall apply:

(A) Applicants for projects not within a designated economic development target area shall pay a non-refundable filing fee of .1% of the total project cost not to exceed \$750 for projects involving both real property and personal property improvements.

(B) Applicants for projects not within a designated economic development target area shall pay a non-refundable filing fee of .1% of the total project cost not to exceed \$500 for projects involving real property or personal property improvements.

(C) Applicants for projects within a designated economic development target area shall pay a reduced non-refundable filing fee of \$100 as an added inducement to recapitalization by private investors in certain areas of the city.

(D) Applicants for amendments to a Statement of Benefits Form to extend a non-expired designation period previously allowed shall pay a non-refundable filing fee of \$300.

(E) Applicants for waiver of non-compliance for a Statement of Benefits Form or to correct late filed tax abatement paper work shall pay a non-refundable filing fee of \$500.

(F) All filing fees shall be made payable to the "City of Fort Wayne" at the time the application is submitted to the city Community Development Division.

(Ord. G-05-97, passed 4-8-97; Am. Ord. G-23-00, passed 9-12-00; Am. Ord. G-14-05, passed 7-26-05; Am. Ord. G-16-08, passed 12-9-08)

#### **§ 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.

(B) (1) Service-based businesses shall not be eligible to apply for designation of property as an economic revitalization area or to receive a property tax phase in unless they meet one of the following criteria:

(a) More than 25% of the customer base for the service-based business is located outside of Allen County, Indiana OR more than 25% of the annual gross revenue of the service-based business is generated by customers located outside Allen County;

(b) The amount of the investment for which the economic revitalization area designation is sought by the service-based business is \$5,000,000 or more; or

(c) The service-based business is located in an economic development target area.

(2) For purposes of this subsection (B) a SERVICE-BASED BUSINESS is a commercial enterprise that derives more than 50% of its annual gross revenue directly from labor performed in an expert manner by an individual or team for the benefit of its

customers/clients as opposed to the sale of tangible goods and/or products. The definition includes, without limitation, businesses such as law firms, accounting firms, consulting firms, financial services firms, insurance agencies, marketing/advertising agencies, medical practices, and dental practices. The definition does not include retail establishments, the eligibility of which is determined under IC 6-1.1-12.1-3(e).

*(C) It is the policy of the Common Council that no application to amend a Statement of Benefits Form will be accepted after the expiration of the designation period stated in the confirming resolution granting economic revitalization area status.*

*(Ord. G-05-97, passed 4-8-97; Am. Ord. G-14- 05, passed 7-26-05; Am. Ord. G-16-08, passed 12-9-08; Am. Ord. G-18-17, passed 7-25-17; Ord. G-3-18, passed 3-13-18)*

#### **§ 153.16 COMMUNITY BENEFIT REVIEW**

In its deliberations regarding designation of an economic revitalization area, the Common Council shall, pursuant to IC 6-1.1-12.1-2(f), find that none of the following standards have been violated:

(A) The designation will encourage the use of vacant or under-utilized land or improvement or replacement of a deteriorated or obsolete structure designated as appropriate for industrial or commercial development which is currently zoned appropriately for industrial or commercial use.

(B) The proposed use of the real estate for which designation is being requested is consistent with the land use policies of the city.

(C) The designation will encourage the improvement or replacement of a deteriorated or obsolete manufacturing equipment, or result in significant conversion of solid waste or hazardous waste into energy or other useful products.

(D) The designation will have no negative impact on the preservation of a historically listed structure.

(E) The designation will assist in the inducement of a project providing employment opportunities for Fort Wayne area residents.

(F) The designation will assist in the inducement of a project which will provide long-term benefits to the tax base of the city. It is the policy of the Common Council, therefore, that the Common Council shall denote in the appropriate space on the Statement of Benefits Form (State Form SB-1) as a precondition to the receipt of economic revitalization area status the following text: "Subject to taxpayer's non-delinquent status on any and all property tax due to taxing jurisdictions within Allen County, Indiana". In subsequent filings by the taxpayer and/or applicant of Compliance with Statement of Benefits Forms (State Form CF-1), taxpayer/applicant must self-certify its non-delinquent status with all taxing jurisdictions within Allen County, Indiana.

(G) For projects located in economic development target areas standards (A) through (F) must be met. In addition to standards (A) through (F), projects located in the downtown economic development target areas must conform to the downtown design guidelines.

(H) The applicant requesting the designation has disclosed any and all persons of interest or business entities affiliated with the project.

(Ord. G-05-97, passed 4-8-97; Am. Ord. G-16-08, passed 12-9-08; Am. Ord. G-3-13, passed 2-26-13)

#### **§ 153.17 REVIEW OF ECONOMIC REVITALIZATION AREA ELIGIBILITY BY COUNCIL**

(A) After review of the information provided in the application, the Common Council may find that the real estate under consideration meets the definition and standards of an economic revitalization area as defined in I.C. 6-1.1-12.1-1(l) as amended. In such case the Common Council shall pass a resolution declaring the area an economic revitalization area. The declaring resolution must:

- (1) Contain a description of the affected area.

(2) Note whether the application is for real property improvements and/or personal property improvements.

(3) Be filed with the Allen County assessor.

(4) Include a determination of the period of deduction allowed per I.C. 6-1.1-12.1-3(d).

(B) After approval of a declaratory resolution, the Common Council shall publish notice in accordance with I.C. 5-3-1, as amended. The notice must state that a description of the affected area is available and can be inspected in the county assessor's office. The notice must also name a date when the Common Council will hold a public hearing for the purpose of receiving and hearing any and all remonstrances and objections from interested persons. In addition, the Common Council shall file this information, and a notice containing a Statement of Benefits Form with the officers of each affected taxing unit with authority to fix budgets, tax rates, and tax levies under I.C. 6-1.1-17-5, at least ten days prior to the date of the public hearing.

(C) In reviewing the evidence, the Common Council shall also review the Statement of Benefits Form. The Common Council shall determine whether the area should be designated an economic revitalization area and/or whether a deduction should be allowed for the project, based on (and after it has made) the following findings:

(1) Whether the estimate of the value of the redevelopment or rehabilitation is reasonable for projects of that nature and whether the estimate of the cost of the new manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment (if applicable) is reasonable for equipment of that type.

(2) Whether the estimate of the number of individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed described project, or

(3) If the designation is for new manufacturing equipment used to dispose of solid waste or hazardous waste by converting the solid waste or hazardous waste into energy or other useful products, whether the estimate of the amount of solid waste or hazardous waste that will be converted into energy or other useful products can be reasonably expected to result from the installation of the new manufacturing equipment.

(4) Whether the estimate of the annual salaries of those individuals who will be employed or whose employment will be retained can be reasonably expected from the proposed described project.

(5) Whether any other benefits about which information was requested are benefits that can be reasonably expected to result from the proposed described project.

(6) Whether, in the case of an economic revitalization area designation for an eligible vacant building as defined under IC 6-1.1-12.1(17):

(a) The estimate of the number of individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed occupation of the eligible vacant building.

(b) The estimate of the annual salaries of those individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed occupation of the eligible vacant building.

(c) Any other benefits about which information was requested are benefits that can be reasonably expected to result from the proposed occupation of the eligible vacant building.

(d) The occupation of the eligible vacant building will increase the tax base and assist in the rehabilitation of the economic revitalization area.

(7) Whether the totality of benefits is sufficient to justify the deduction.

(D) After considering all evidence presented, the Common Council shall take final action to determine whether the qualifications for an economic revitalization area have

been met and to confirm, modify and confirm, or rescind the declaratory resolution. Such action may include:

(1) Adoption by confirmation of the declaratory resolution. The confirming resolution

shall include the reasons upon which the determination is made.

(2) A finding that there is insufficient information and a deferral of action on the matter. The applicant shall be provided written notice of the reasons for deferral within ten days of that action.

(3) A determination that the real estate should not be designated as an economic revitalization area. The applicant shall be provided with written notice thereof.

(E) Upon confirming, or modifying and confirming a declaratory resolution by the procedures set forth herein, both the Allen County Auditor and the Common Council shall keep a permanent record of the designation of the subject economic revitalization area. Common Council shall also provide the Allen County Auditor with a final designation packet to be utilized in the review of applications for deduction pursuant to I.C. 6-1.1-12.1-5.

(Ord. G-05-97, passed 4-8-97; Am. Ord. G-23-00, passed 9-12-00; Am. Ord. G-19-04, passed 9-14-04; Am. Ord. G-16-08, passed 12-9-08)

## **§ 153.18 DESIGNATION PERIODS**

Designation periods for newly designated economic revitalization areas shall expire on December 31, 2016, unless otherwise automatically extended in five-year increments per I.C. 6-1.1-12.1-9 or specified by the Common Council in its confirming resolution.

(Ord. G-05-97, passed 4-8-97; Am. Ord. G-14-05, passed 7-26-05; Am. Ord. G-16-08, passed 12-9-08; Am. Ord. G-3-13, passed 2-26-13)

## **§ 153.19 DEDUCTION PERIODS AND ABATEMENT SCHEDULES FOR REAL PROPERTY**

In determining whether an applicant is entitled to a deduction for real property improvement projects, the Fort Wayne Common Council shall qualify a designation by:

(A) Limiting the number of years of deduction (abatement) for improvements to real property in areas not designated as an economic development target area to three, five, seven, or ten years, based on the following Review System and corresponding abatement schedules:

### **TAX ABATEMENT REVIEW SYSTEM—REAL PROPERTY**

|  | <b><i>Points Possible</i></b> | <b><i>Points Awarded</i></b> |
|--|-------------------------------|------------------------------|
|--|-------------------------------|------------------------------|

|                                                                                              |    |  |
|----------------------------------------------------------------------------------------------|----|--|
| <b>INVESTMENT (30 points possible)</b>                                                       |    |  |
| <b>Total New Investment in Real Property</b><br><b>(New Structure and/or Rehabilitation)</b> |    |  |
| Over \$1,000,000                                                                             | 10 |  |
| \$500,000 to \$999,999                                                                       | 8  |  |
| \$100,000 to \$499,999                                                                       | 6  |  |
| Under \$100,000                                                                              | 4  |  |
| <b>Investment per employee (both jobs created and retained)</b>                              |    |  |
| \$35,000 or more                                                                             | 10 |  |
| \$18,500 to \$34,999                                                                         | 8  |  |

|                                                                                                                            |   |  |
|----------------------------------------------------------------------------------------------------------------------------|---|--|
| \$6,250 to \$18,499                                                                                                        | 6 |  |
| \$1,250 to \$6,249                                                                                                         | 4 |  |
| Less than \$1,249                                                                                                          | 2 |  |
| <b>Estimated local income taxes generated from jobs retained</b>                                                           |   |  |
| \$80,000 or more                                                                                                           | 5 |  |
| \$30,000 to \$79,999                                                                                                       | 4 |  |
| \$10,000 to \$29,999                                                                                                       | 3 |  |
| \$5,000 to \$9,999                                                                                                         | 2 |  |
| Less than \$5,000                                                                                                          | 1 |  |
| <b>Estimated local income taxes generated from jobs created<br/>(double points for start-up)</b>                           |   |  |
| \$30,000 or more                                                                                                           | 5 |  |
| \$10,000 to \$29,999                                                                                                       | 4 |  |
| \$5,000 to \$9,999                                                                                                         | 3 |  |
| \$3,000 to \$4,999                                                                                                         | 2 |  |
| Less than \$3,000                                                                                                          | 1 |  |
| <b>ECONOMIC BASE (20 points possible)</b>                                                                                  |   |  |
| <b>Location quotient in designated occupation code<br/>(use majority occupation code of all created and retained jobs)</b> |   |  |

|                                                                |    |  |
|----------------------------------------------------------------|----|--|
| Greater than 1.0                                               | 5  |  |
| <b>Estimated percent of business done outside Allen County</b> |    |  |
| Greater than 75%                                               | 15 |  |
| 50% to 74%                                                     | 10 |  |
| 25% to 49%                                                     | 5  |  |
| <b>JOBS (20 points possible)</b>                               |    |  |
| <b>Total number of permanent jobs retained</b>                 |    |  |
| Over 250                                                       | 10 |  |
| 100 to 249                                                     | 8  |  |
| 50 to 99                                                       | 6  |  |
| 25 to 49                                                       | 4  |  |
| 10 to 24                                                       | 2  |  |
| 1 to 9                                                         | 1  |  |
| <b>Total number of permanent jobs created</b>                  |    |  |
| Over 100                                                       | 10 |  |
| 50 to 99                                                       | 8  |  |
| 25 to 49                                                       | 6  |  |
| 10 to 24                                                       | 4  |  |
| 1 to 9                                                         | 2  |  |

|                                                                                                      |    |  |
|------------------------------------------------------------------------------------------------------|----|--|
| <b>WAGES (20 points possible)</b>                                                                    |    |  |
| <b>Median salary of the jobs created and/or retained</b>                                             |    |  |
| Over \$47,999                                                                                        | 20 |  |
| \$43,000 to \$47,999                                                                                 | 16 |  |
| \$38,000 to \$42,999                                                                                 | 12 |  |
| \$33,000 to \$37,999                                                                                 | 8  |  |
| \$28,000 to \$32,999                                                                                 | 4  |  |
| Under \$25,000                                                                                       | 0  |  |
| <b>BENEFITS (10 points possible)</b>                                                                 |    |  |
| Major medical plan offered                                                                           | 7  |  |
| Pension, tuition reimbursement, life insurance, dental insurance and/or disability insurance offered | 3  |  |
| <b>SUSTAINABILITY</b>                                                                                |    |  |
| Construction uses green building techniques<br><br>(i.e. LEED certification)                         | 5  |  |
| Construction uses techniques to minimize impact on combined sewer overflows                          | 5  |  |
| <b>TOTALS</b>                                                                                        |    |  |
| <b>LENGTH OF ABATEMENT</b>                                                                           |    |  |
| 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, and is eligible for a 10 or 7 year abatement, then the applicant is eligible for an alternate deduction schedule |      |
| <b>10 Year</b>                                                                                                                                                                                                                                                                                              |      |
| Year 1                                                                                                                                                                                                                                                                                                      | 100% |
| Year 2                                                                                                                                                                                                                                                                                                      | 100% |
| Year 3                                                                                                                                                                                                                                                                                                      | 100% |
| Year 4                                                                                                                                                                                                                                                                                                      | 100% |
| Year 5                                                                                                                                                                                                                                                                                                      | 100% |
| Year 6                                                                                                                                                                                                                                                                                                      | 90%  |
| Year 7                                                                                                                                                                                                                                                                                                      | 80%  |
| Year 8                                                                                                                                                                                                                                                                                                      | 65%  |
| Year 9                                                                                                                                                                                                                                                                                                      | 50%  |
| Year 10                                                                                                                                                                                                                                                                                                     | 40%  |
| <b>7 Year</b>                                                                                                                                                                                                                                                                                               |      |
| Year 1                                                                                                                                                                                                                                                                                                      | 100% |

|        |      |
|--------|------|
| Year 2 | 100% |
| Year 3 | 100% |
| Year 4 | 100% |
| Year 5 | 100% |
| Year 6 | 71%  |
| Year 7 | 43%  |

Notwithstanding the foregoing, when a project is located within a designated economic development target area and not defined as ineligible under § 153.15, then such project may receive a ten year deduction (abatement), without adhering to the Review System.

#### **TAX ABATEMENT SCHEDULES—REAL PROPERTY**

| <i><b>Year</b></i> | <i><b>Percentage</b></i> |
|--------------------|--------------------------|
|--------------------|--------------------------|

|                                   |      |
|-----------------------------------|------|
| (1) Three Year Abatement Schedule |      |
| 1                                 | 100% |
| 2                                 | 66%  |
| 3                                 | 33%  |
| (2) Five Year Abatement Schedule  |      |
| 1                                 | 100% |

|                                   |      |
|-----------------------------------|------|
| 2                                 | 80%  |
| 3                                 | 60%  |
| 4                                 | 40%  |
| 5                                 | 20%  |
| (3) Seven Year Abatement Schedule |      |
| 1                                 | 100% |
| 2                                 | 85%  |
| 3                                 | 71%  |
| 4                                 | 57%  |
| 5                                 | 43%  |
| 6                                 | 29%  |
| 7                                 | 14%  |
| (4) Ten Year Abatement Schedule   |      |
| 1                                 | 100% |
| 2                                 | 95%  |
| 3                                 | 80%  |
| 4                                 | 65%  |
| 5                                 | 50%  |
| 6                                 | 40%  |

|    |     |
|----|-----|
| 7  | 30% |
| 8  | 20% |
| 9  | 10% |
| 10 | 5%  |

(B) Allowing the owner of an eligible vacant building, a deduction from the assessed value of the building in accordance with the following terms and conditions:

(1) If the vacant building is fifty (50) years or older, the owner of the building shall be entitled to a deduction as long as the building has been vacant for at least one (1) year.

(2) If the vacant building is less than fifty (50) years old, the owner of the building shall be entitled to a deduction as long as the building has been vacant for at least two (2) years.

(3) If the vacant building is located in an Economic Development Target Area, the owner shall be entitled to a deduction as long as the building has been vacant for at least one (1) year and the property is zoned for commercial or industrial use.

The maximum period of a deduction awarded under this section is two (2) years. For deductions approved for one (1) year, the amount of the deduction shall be one hundred percent (100%) of the assessed value of the building or part of the building that is occupied by the property owner or tenant of the property owner. For deductions approved for two (2) years, the amount of the deduction shall be one hundred percent (100%) of the assessed value of the building or part of the building that is occupied by the property owner or tenant of the property owner in the first year, and fifty percent (50%) of the assessed value of the building or part of the building that is occupied by the property owner or tenant of the property owner in the second year.

(C) Projects involving the redevelopment or rehabilitation of a speculative building may receive a ten-year phased deduction (abatement) without adhering to the city's review system. For purposes of this division, a ***SPECULATIVE BUILDING*** is any building development, construction, or rehabilitation of at least 50,000 square feet that is reasonably likely to create new jobs when the developer has no formal commitment from a buyer or tenant to purchase or lease the end product, whether the end product is a fully completed, move-in ready building or a partially completed shell suitable for build-out improvements by the future owner or tenant. Additional incentives for the final build out and personal property (equipment) may be considered upon the identification of the end user. Any additional incentives will adhere to the city's review system for real and personal property abatement at the time of submittal.

(Ord. G-05-97, passed 4-8-97; Am. Ord. G-23-00, passed 9-12-00; Am. Ord. G-16-08, passed 12-9-08; Am. Ord. G-1-12, passed 12- 20-11; Am. Ord. G-3-13, passed 2-26-13; Am. Ord. G-22-13, passed 10-8-13; Am. Ord. G-2- 16, passed 2-9-16; Am. Ord. G-18-17, passed 7-25-17)

#### **§ 153.20 DEDUCTION PERIODS AND ABATEMENT SCHEDULES FOR PERSONAL PROPERTY**

In determining whether an applicant is entitled to a deduction for new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment as defined in IC 6-1.1-12.1-1(3), 6-1.1-12.1-1(12), 6-1.1-12.1-1(13) or 6-1.1-12.1-1(14), the Common Council shall qualify a designation by limiting the number of years of deduction for eligible personal property to three, five, seven or ten years based on the following Review System and corresponding abatement schedules:

|  | <i>Points Possible</i> | <i>Points Awarded</i> |
|--|------------------------|-----------------------|
|--|------------------------|-----------------------|

|                                                                  |    |  |
|------------------------------------------------------------------|----|--|
| <b>INVESTMENT (30 points possible)</b>                           |    |  |
| <b>Total new investment in equipment</b>                         |    |  |
| Over \$5,000,000                                                 | 10 |  |
| \$1,000,000 to \$4,999,999                                       | 8  |  |
| \$500,000 to \$999,999                                           | 6  |  |
| \$0 to \$499,999                                                 | 4  |  |
| <b>Investment per employee (both jobs created and retained)</b>  |    |  |
| \$35,000 or more                                                 | 10 |  |
| \$18,500 to \$34,999                                             | 8  |  |
| \$6,250 to \$18,499                                              | 6  |  |
| \$1,250 to \$6,249                                               | 4  |  |
| Less than \$1,249                                                | 2  |  |
| <b>Estimated local income taxes generated from jobs retained</b> |    |  |
| \$80,000 or more                                                 | 5  |  |
| \$30,000 to \$79,999                                             | 4  |  |
| \$10,000 to \$29,999                                             | 3  |  |
| \$5,000 to \$9,999                                               | 2  |  |
| Less than \$5,000                                                | 1  |  |
| <b>Estimated local income taxes generated from jobs created</b>  |    |  |

|                                                                                                                               |    |  |
|-------------------------------------------------------------------------------------------------------------------------------|----|--|
| (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                                                                                                            | 2  |  |
| Less than \$3,000                                                                                                             | 1  |  |
| <b>ECONOMIC BASE (20 points possible)</b>                                                                                     |    |  |
| <b>Location quotient in designated occupation code</b><br><br>(use majority occupation code of all created and retained jobs) |    |  |
| Greater than 1.0                                                                                                              | 5  |  |
| <b>Estimated percent of business done outside Allen County</b>                                                                |    |  |
| Greater than 75%                                                                                                              | 15 |  |
| 50% to 74%                                                                                                                    | 10 |  |
| 25% to 49%                                                                                                                    | 5  |  |
| <b>JOBS (20 points possible)</b>                                                                                              |    |  |
| <b>Total number of permanent jobs retained</b>                                                                                |    |  |
| Over 250                                                                                                                      | 10 |  |
| 100 to 249                                                                                                                    | 8  |  |
| 50 to 99                                                                                                                      | 6  |  |

|                                                          |    |  |
|----------------------------------------------------------|----|--|
| 25 to 49                                                 | 4  |  |
| 10 to 24                                                 | 2  |  |
| 1 to 9                                                   | 1  |  |
| <b>Total number of permanent jobs created</b>            |    |  |
| Over 100                                                 | 10 |  |
| 50 to 99                                                 | 8  |  |
| 25 to 49                                                 | 6  |  |
| 10 to 24                                                 | 4  |  |
| 1 to 9                                                   | 2  |  |
| <b>WAGES (20 points possible)</b>                        |    |  |
| <b>Median salary of the jobs created and/or retained</b> |    |  |
| Over \$47,999                                            | 20 |  |
| \$43,000 to \$47,999                                     | 16 |  |
| \$38,000 to \$42,999                                     | 12 |  |
| \$33,000 to \$37,999                                     | 8  |  |
| \$28,000 to \$32,999                                     | 4  |  |
| Under \$28,000                                           | 0  |  |
| <b>BENEFITS (10 points possible)</b>                     |    |  |
| Major medical plan offered                               | 7  |  |

|                                                                                                                                                                                                                                                                                                             |   |      |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|------|
| Pension, tuition reimbursement, life insurance, dental insurance and/or disability insurance offered                                                                                                                                                                                                        | 3 |      |
| <b>SUSTAINABILITY</b>                                                                                                                                                                                                                                                                                       |   |      |
| Construction uses green building techniques<br><br>(i.e. LEED certification)                                                                                                                                                                                                                                | 5 |      |
| Construction uses techniques to minimize impact on combined sewer overflows                                                                                                                                                                                                                                 | 5 |      |
| <b>TOTALS</b>                                                                                                                                                                                                                                                                                               |   |      |
| <b>LENGTH OF ABATEMENT</b>                                                                                                                                                                                                                                                                                  |   |      |
| 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, and is eligible for a 10 or 7 year abatement, then the applicant is eligible for an alternate deduction schedule |   |      |
| <b>10 Year</b>                                                                                                                                                                                                                                                                                              |   |      |
| Year 1                                                                                                                                                                                                                                                                                                      |   | 100% |
| Year 2                                                                                                                                                                                                                                                                                                      |   | 100% |
| Year 3                                                                                                                                                                                                                                                                                                      |   | 100% |

|               |      |
|---------------|------|
| Year 4        | 100% |
| Year 5        | 100% |
| Year 6        | 90%  |
| Year 7        | 80%  |
| Year 8        | 65%  |
| Year 9        | 50%  |
| Year 10       | 40%  |
| <b>7 Year</b> |      |
| Year 1        | 100% |
| Year 2        | 100% |
| Year 3        | 100% |
| Year 4        | 100% |
| Year 5        | 100% |
| Year 6        | 71%  |
| Year 7        | 43%  |

#### **TAX ABATEMENT SCHEDULES—PERSONAL PROPERTY**

| <i><b>Year</b></i> | <i><b>Percentage</b></i> |
|--------------------|--------------------------|
|                    |                          |

|                                   |      |
|-----------------------------------|------|
| (1) Three Year Abatement Schedule |      |
| 1                                 | 100% |
| 2                                 | 66%  |
| 3                                 | 33%  |
| (2) Five Year Abatement Schedule  |      |
| 1                                 | 100% |
| 2                                 | 80%  |
| 3                                 | 60%  |
| 4                                 | 40%  |
| 5                                 | 20%  |
| (3) Seven Year Abatement Schedule |      |
| 1                                 | 100% |
| 2                                 | 85%  |
| 3                                 | 71%  |
| 4                                 | 57%  |
| 5                                 | 43%  |
| 6                                 | 29%  |
| 7                                 | 14%  |
| (4) Ten Year Abatement Schedule   |      |

|    |      |
|----|------|
| 1  | 100% |
| 2  | 95%  |
| 3  | 80%  |
| 4  | 65%  |
| 5  | 50%  |
| 6  | 40%  |
| 7  | 30%  |
| 8  | 20%  |
| 9  | 10%  |
| 10 | 5%   |

(Ord. G-05-97, passed 4-8-97; Am. Ord. G-23-00, passed 9-12-00; Am. Ord. G-19-04, passed 9-14-04; Am. Ord. G-16-08, passed 12-9-08; Am. Ord. G-1-12, passed 12-20-11; Am. Ord. G-3-13, passed 2-26-13; Am. Ord. G-22-13, passed 10-8-13; Am. Ord. G-18-17, passed 7-25-17)

#### **§ 153.21 COMPLIANCE WITH STATEMENT OF BENEFITS**

(A) All deduction applications filed with the Allen County Auditor for projects designated by the Common Council as economic revitalization areas must include a correct and complete Compliance with Statement of Benefits Form (CF-1) as prescribed by the Indiana Department of Local Government Finance. For designations approved after January 1, 2012, deduction applications must also include a Public Benefit Annual Update form provided by the city to the applicant and affirmed to its accuracy by the applicant that provides additional employment information by occupation classification

for Allen County under current occupational employment statistics. The Compliance with Statement of Benefits Form must be filed with both the Allen County Auditor and the city Community Development Division according to the filing schedule listed in IC 6-1.1-12.1-5 and IC 6-1.1-12.1-5.5, as applicable.

(B) Compliance with Statement of Benefit Forms filed by an applicant must show the extent to which there has been compliance with the Statement of Benefits Form (SB-1) approved by the Common Council in designating the area an economic revitalization area. The Compliance with Statement of Benefits Form must be updated per IC 6-1.1-12.1-1 et seq. The Common Council shall monitor for substantial compliance those projects it designates as economic revitalization areas.

(C) Substantial compliance has been defined by the Common Council as:

(1) Meeting 75% or more of the numbers of full-time and/or part-time jobs stated to be created or retained as delineated in the original Statement of Benefits Form (SB-1) approved by the Common Council; and

(2) Meeting 75% or more of the total payroll stated to be created or retained as delineated in the original Statement of Benefits Form (SB-1) approved by the Common Council, within the time frame projected in the applicant's original approved Statement of Benefits Form.

(D) Within 45 days after receipt of a properly filed Compliance with Statement of Benefits Form, the Common Council will determine whether the applicant has substantially complied with the Statement of Benefits Form and, if not, whether the failure to substantially comply was caused by factors beyond the control of the applicant.

(E) Property owners that have not substantially complied with the terms of their original Statement of Benefits Form may have the remainder of their tax abatement rescinded by the Common Council.

(F) An applicant that has received a deduction for real and/or personal property and:

(1) Ceases operations at the facility for which the deduction was granted; and

(2) Is found to have intentionally provided false information concerning plans to continue operations at the facility, may be determined by Common Council to be subject to repayment to the Allen County Treasurer of those property taxes that were deducted per the formula given in IC 6-1.1-12.1-12(e).

(Ord. G-05-97, passed 4-8-97; Am. Ord. G-14-05, passed 7-26-05; Am. Ord. G-16-08, passed 12-9-08; Am. Ord. G-3-13, passed 2-26-13)

#### **§ 153.22 AMENDING STATEMENTS OF BENEFIT.**

(A) Amendments to Statement of Benefits Forms are required if the designation period initially granted is insufficient to complete the project as stated in the initial Statement of Benefits Form.

(B) It is the policy of the Common Council that no application from an applicant to amend a Statement of Benefits Form will be accepted after the expiration of the designation period stated in the confirming resolution granting economic revitalization area status.

(Ord. G-05-97, passed 4-8-97; Am. Ord. G-16-08, passed 12-9-08)

#### **§ 153.23 NO EFFECT ON PRIOR DESIGNATIONS**

All real estate previously designated by the Common Council as economic revitalization areas under the provisions of the Common Council then in effect shall remain in effect for the time periods proscribed in the respective confirming resolutions, unless the real estate receives approval by the Common Council of an amended Statement of Benefits after the effective date of this section, in which case the later city code provisions shall apply.

(Ord. G-05-97, passed 4-8-97; Am. Ord. G-16-08, passed 12-9-08)

## **§ 153.24 COMPLIANCE WITH STATE AND FEDERAL LAW**

If any part of this policy and chapter is found to be in noncompliance with any State of Indiana or Federal statute, then such noncompliant part shall be declared void without any effect on the validity of the remaining portions of this chapter. Should the Indiana Code sections referenced in this chapter be modified and/or recodified, then this chapter shall be deemed to refer to the recodified sections of same. The Fort Wayne Common Council shall conduct periodic reviews of this chapter as assurance that policies are responsive to community needs and expectations.

(Ord. G-05-97, passed 4-8-97; Am. Ord. G-16-08, passed 12-9-08)

## **§ 153.25 [INTENTIONALLY OMITTED]**

**SECTION 2.** After passage and any and all necessary approval by the Mayor and any and all publication required, this ordinance shall be effective upon passage.

**SECTION 3.** Notwithstanding any of the aforementioned amendments to Sections 153.13 through 153.24, Fort Wayne Common Council desires to iterate its position that American Legal Publishing's Fort Wayne, Indiana Code of Ordinances should accurately reflect the Code as it existed December 31, 2017. Nothing in this this ordinance shall restrict the ability of American Legal Publishing to update its public Code page to include the correct content.

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Tom Freistroffer, Council Member

APPROVED AS TO FORM AND LEGALITY

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Joseph G. Bonahoom, City Council Attorney

