

**A RESOLUTION approving a Waiver of Noncompliance
for a Late-Filed Statement of Benefits Real Estate
Improvements (Form CF-1/Real Property) for 4041
Parnell Avenue, Fort Wayne, Indiana 46805 (David M.
Allen, D.D.S. & Associates, PC dba Afdent)**

WHEREAS, Common Council has previously designated and declared by Declaratory Resolution and Confirming Resolution property at 4041 Parnell Avenue for David M. Allen, D.D.S. & Associates, PC dba Afdent (Confirming Resolution R-86-06) 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 David M. Allen, D.D.S. & Associates, PC dba Afdent and approved under Confirming Resolution R-86-06 was for \$3,700,000 in real property improvements and \$400,000 in personal property improvements; and

WHEREAS, construction of the real property improvements for David M. Allen, D.D.S. & Associates, PC dba Afdent were completed in November 2007; and

WHEREAS, representatives of David M. Allen, D.D.S. & Associates, PC dba Afdent have informed the City of Fort Wayne that their Statement of Benefits Real Estate Improvements (Form CF-1/Real Property) for 2018 was not filed in a timely manner; and

WHEREAS, this oversight was an unusual occurrence for David M. Allen, D.D.S. & Associates, PC dba Afdent; and

WHEREAS, the Common Council finds that David M. Allen, D.D.S. & Associates, PC dba Afdent is in the process of completing its pledge to construct the real property improvements; and

WHEREAS, the Common Council acknowledges that David M. Allen, D.D.S. & Associates, PC dba Afdent has requested a waiver of noncompliance 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 David M. Allen, D.D.S. & Associates, PC dba Afdent 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 2018 payable 2019 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 noncompliance events such as the untimely filing of statement of benefits (CF-1) paperwork to be waived; and

WHEREAS, the non-compliance 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 waiveable 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. As authorized by I.C. 6-1.1-12.1-9.5(d), the Common Council will permit David M. Allen, D.D.S. & Associates, PC dba Afdent to receive the real property economic revitalization area deductions for 2018 payable 2019 under Confirming Resolution R-86-06. The Allen County Auditor shall be supplied with a copy of this Resolution, upon passage, and instructed to apply the deduction amounts in accordance with this schedule. This resolution shall have no effect on the assessed value, tax abatement deductions or taxes payable with respect to David M. Allen, D.D.S. & Associates, PC dba Afdent's personal property.

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

Admn. Appr. _____

DIGEST SHEET

TITLE OF RESOLUTION: Resolution Approving a Waiver of Non-compliance for a Late-Filed Statement of Benefits Real Estate Improvements (Form CF-1/Real Property) for David M. Allen, D.D.S. & Associates, PC dba Afdent.

DEPARTMENT REQUESTING RESOLUTION: Community Development Division

SYNOPSIS OF RESOLUTION: This is to approve a waiver of non-compliance for late-filed real property statement of benefits for David M. Allen, D.D.S. & Associates, PC dba Afdent.

EFFECT OF PASSAGE: Approval of this resolution and granting of a waiver of non-compliance will allow David M. Allen, D.D.S. & Associates, PC dba Afdent to retain their real property economic revitalization area deductions.

EFFECT OF NON-PASSAGE: Potential loss of future development by David M. Allen, D.D.S. & Associates, PC dba Afdent.

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

ASSIGNED TO COMMITTEE (CO-CHAIRS): John Crawford and Jason Arp