

**A CONFIRMING RESOLUTION designating an
"Economic Revitalization Area" under I.C. 6-1.1-12.1
for property commonly known as 6400 Brotherhood
Way, Fort Wayne, Indiana 46825 (Brotherhood Mutual
Insurance Company)**

WHEREAS, Common Council has previously designated and declared by Declaratory Resolution the following described property as 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 100 full-time, permanent jobs for a total additional annual payroll of \$4,830,984, with the average additional, annual job salary being \$48,309 and retain 427 full-time and 14 part-time permanent jobs with a total current payroll of \$28,411,360, with the average current, annual salary of \$64,424; and

WHEREAS, the total estimated project cost is \$21,900,000; and

WHEREAS, a recommendation has been received from the Committee on Finance concerning said Resolution; and

WHEREAS, notice of the adoption and substance of said Resolution has been published in accordance with I.C. 6-1.1-12.1-2.5 and I.C. 5-3-1 and a public hearing has been conducted on said Resolution.

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

SECTION 1. That, the Resolution previously designating the above described property as an "Economic Revitalization Area" is confirmed in all respects.

SECTION 2. That, the hereinabove described property is hereby declared an "Economic Revitalization Area" pursuant to I.C. 6-1.1-12.1, said designation to begin on the effective date 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 3. That, said designation of the hereinabove described property as an "Economic Revitalization Area" shall apply to both a deduction of the assessed value of real estate improvements made between August 1, 2019 and December 31, 2020 and personal property for new information technology equipment improvements to be made between August 1, 2019 and December 31, 2023.

SECTION 4. That, the estimate of the number of individuals that will be employed or whose employment will be retained and the estimate of the annual salaries of those individuals and the estimate of redevelopment or rehabilitation and estimate of the value of the new information technology equipment, all contained in Petitioner's Statement of Benefits are

reasonable and are benefits that can be reasonably expected to result from the proposed described instillation of the new information technology equipment

SECTION 5. The current year approximate tax rates for taxing units within the City would be:

- (a) If the proposed development does not occur, the approximate current year tax rates for this site would be \$3.2934/\$100.
- (b) If the proposed development does occur and no deduction is granted, the approximate current year tax rate for the site would be \$3.2934/\$100 (the change would be negligible).
- (c) If the proposed development occurs, and a deduction percentage of fifty percent (50%) is assumed, the approximate current year tax rate for the site would be \$3.2934/\$100 (the change would be negligible).
- (d) If the real estate and personal property for information technology equipment is not installed, the approximate current year tax rates for this site would be \$3.2934/\$100.
- (e) If the real estate and proposed personal property for information technology equipment is installed and no deduction is granted, the approximate current year tax rate for the site would be \$3.2934/\$100 (the change would be negligible).
- (f) If the real estate and proposed personal property for new information technology equipment is installed and a deduction percentage of eighty percent (80%) is assumed, the approximate current year tax rate for the site would be \$3.2934/\$100 (the change would be negligible).

SECTION 6. 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 that the deduction from the assessed value of the new information technology equipment shall be for a period of ten years.

SECTION 7. The deduction schedule from the assessed value of the real property and personal 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%

SECTION 8. The deduction schedule from the assessed value of new personal property information technology equipment pursuant to I.C. 6-1.1-12.1-17 shall 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%

SECTION 9. That, the benefits described in the Petitioner's Statement of Benefits can be reasonably expected to result from the project and are sufficient to justify the applicable deductions.

SECTION 10. For personal property, information technology equipment, a deduction application must contain a performance report showing the extent to which there has been compliance with the Statement of Benefits form approved by the Fort Wayne Common Council at the time of filing. This report must be submitted to the Allen County Auditor's Office, and the City of Fort Wayne's Community Development Division and must be included with the deduction application. For ten subsequent years, the performance report must be updated and submitted along with the deduction application at the time of filing.

SECTION 11. For real property, a deduction application must contain a performance report showing the extent to which there has been compliance with the Statement of Benefits form approved by the Fort Wayne Common Council at the time of filing. This report must be submitted to the Allen County Auditor's Office and the City of Fort Wayne's Community Development Division and must be included in the deduction application. For ten subsequent years, the performance report must be updated each year in which the deduction is applicable at the same time the property owner is required to file a personal property tax return in the taxing district in which the property for which the deduction was granted is located. If the taxpayer does

1 not file a personal property tax return in the taxing district in which the property is located, the
2 information must be provided by May 15.

3 **SECTION 12.** The performance report must contain the following information:

- 4 A. The cost and description of real property improvements and/or purchase of real
5 estate and new personal property for new manufacturing, logistical distribution, and
6 information technology equipment .
- 7 B. The number of employees hired through the end of the preceding calendar year as a
8 result of the deduction.
- 9 C. The total salaries of the employees hired through the end of the preceding calendar
10 year as a result of the deduction.
- 11 D. The total number of employees employed at the facility receiving the deduction.
- 12 E. The total assessed value of the real and/or personal property deductions.
- 13 F. The tax savings resulting from the real and/or personal property being abated.

14 **SECTION 13.** That, the taxpayer is non-delinquent on any and all property tax due to
15 jurisdictions within Allen County, Indiana.

16 **SECTION 14.** That, pursuant to I.C. 6-1.1-12.1-12 et al, any property owner that has
17 received a deduction under section 3 or 4.5 of this chapter may be required to repay the
18 deduction amount as determined by the county auditor in accordance with section 10 of said
19 chapter if the property owner ceases operations at the facility for which the deduction was
20 granted and if the Common Council finds that the property owner obtained the deduction by
21 intentionally providing false information concerning the property owner's plans to continue
22 operation at the facility.

23 **SECTION 15.** That, this Resolution shall be in full force and effect from and after its
24 passage and any and all necessary approval by the Mayor.

25 _____
26 Member of Council

27 APPROVED AS TO FORM A LEGALITY

28 _____
29 Carol Helton, City Attorney

Exhibit A

EXHIBIT "A"

PARCEL 1 - Fee Parcel

Part of the Northeast Quarter of the Southeast Quarter of Section 14, Township 31 North, Range 12 East, Allen County, Indiana, more particularly described as follows: Beginning on the West line of said Northeast Quarter at a point situated 812.6 feet, South 00 degrees, 22 minutes, 40 seconds East from the Northwest corner thereof (bearings in this description are based on a dead bearing of "East" (North 90 degrees, 00 minutes East) for the North line of said Northeast Quarter); thence North 90 degrees, 00 minutes East and parallel to the North line of said Northeast Quarter, a distance of 402.1 feet; thence North 00 degrees, 00 minutes East, a distance of 52.55 feet to the Southwest corner of the right-of-way of Oakbrook Parkway as platted in Oakbrook Office Park, Section "A" as recorded in Plat Book 31, page 105 and 106 in the Office of the Recorder of Allen County, Indiana; thence North 90 degrees, 00 minutes East, on and along the South right-of-way line of said Oakbrook Parkway, a distance of 250.0 feet to the Southwest corner of the right-of-way of said Oakbrook Parkway; thence South 00 degrees, 00 minutes East, on and along the West line of Lot #2 in said Oakbrook Office Park, Section "A", a distance of 228.45 feet to the Southwest corner of said Lot #2, said Southwest corner being on the Northwesterly right-of-way line of a 55 foot-wide service road lying Northerly of and adjacent to the Northwesterly right-of-way line of Interstate Highway #69; thence South 60 degrees, 37 minutes West, on and along the Northwesterly right-of-way line of said service road, a distance of 696.63 feet to the point of intersection of said Northwesterly right-of-way line with the South line of said Northeast Quarter; thence North 88 degrees, 20 minutes West, on and along said South line, a distance of 41.7 feet to the Southwest corner of said Northeast Quarter; thence North 00 degrees, 22 minutes 40 seconds West, on and along the West line of said Northeast Quarter, a distance of 517.2 feet to the point of beginning, containing 5.650 acres of land.

EXCEPTING THEREFROM the following described parcels:

Commencing at the Southwest corner of the Northeast Quarter of the Southwest Quarter of the said Section 14; thence South 89 degrees 20 minutes East, a distance of 41.7 feet; thence North 60 degrees 37 minutes East, a distance of 673.68 feet to the point of beginning; thence North 00 degrees 00 minutes East, a distance of 239.71 feet; thence North 90 degrees 00 minutes East, a distance of 20.0 feet; thence South 00 degrees 00 minutes West, a distance of 228.45 feet; thence South 60 degrees 37 minutes West, a distance of 22.95 feet to the point of beginning, containing 0.11 acres of land, more or less.

PARCEL 2 - Easement Parcel

Together with appurtenant easements for ingress and egress over and across the following two tracts:

A 50 foot wide Roadway Easement situated in the Northwest Quarter of the Southwest Quarter of Section 14, Township 31 North, Range 12 East, in Allen County, Indiana, in particular described as follows, to-wit: Commence on the North line of the Northwest Quarter of the Southwest Quarter of said Section 14 at a point situated 140.0 feet West of the Northeast corner thereof; thence Southwesterly on a line normal to the North line of said Quarter Section, a distance of 619.0 feet to a point of curve; thence Southwesterly along a circular curve to the right having a radius of 125 feet and a delta angle of 30 degrees 00 minutes, an arc distance of 65.45 feet to a point of tangent; thence Southwesterly along said tangent, a distance of 98.15 feet to a point of curve; thence

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Exhibit A

Southwesterly and Westerly along a circular curve to the right having a radius of 125 feet and a delta angle of 60 degrees 00 minutes, an arc distance of 130.9 feet to a point of tangency; thence Westerly along said tangent, a distance of 242.93 feet; thence Southwesterly by a deflection left of 90 degrees 00 minutes, a distance of 30.0 feet; thence Easterly by a deflection left of 90 degrees 00 minutes, a distance of 242.93 feet to a point of curve; thence Easterly and Northeasterly along a circular curve to the left having a radius of 175.0 feet and a delta angle of 60 degrees 00 minutes, an arc distance of 183.26 feet to a point of tangency; thence Northeasterly along said tangent, a distance of 98.15 feet to a point of curve; thence Northeasterly along a circular curve to the left having a radius of 175.0 feet and a delta angle of 30 degrees 00 minutes, an arc distance of 91.63 feet to a point of tangency; thence Northerly along said tangent, a distance of 618.0 feet to the North line of said Quarter Section; thence Westerly along the line aforesaid, a distance of 90.0 feet to the point of beginning containing 1.37 Acres, more or less. Except the Ludwig Road upon and over the North 37.5 feet thereof.

ALSO

A Driveway Easement, 50 feet in width, situated in the Northwest Quarter of the Southeast Quarter of Section 14, Township 31 North, Range 12 East, in Allen County, Indiana, and centered on a line hereinafter described as follows, to-wit: To arrive at the point of beginning, commence on the North line of the Northwest Quarter of the Southeast Quarter of said Section 14 at a point situated 90.0 feet West of the Northeast corner thereof; thence Southerly on a line normal to the North line of said Quarter Section, a distance of 618.0 feet to a point of curve; thence Southwesterly along a circular curve to the right having a radius of 175.0 feet and a delta angle of 30 degrees 00 minutes, an arc distance of 91.63 feet to a point of tangency; thence Southwesterly along said tangent, a distance of 98.15 feet to a point of curve; thence Southwesterly along a circular curve to the right having a radius of 175.0 feet and a delta angle of 60 degrees 00 minutes, an arc distance of 91.63 feet to the mid-point of said curve and the point of beginning initially referred to; thence Southwesterly on a line radial to said curve, a distance of 54.9 feet to a point of curve; thence Southwesterly and Northeasterly along a circular curve to the left having a radius of 98.15 feet and a delta angle of 90 degrees 00 minutes, an arc distance of 154.17 feet to a point of tangency; thence Northeasterly along said tangent, a distance of 81.2 feet, more or less, to the East line of the Northwest Quarter of the Southeast Quarter of said Section 14 at a point situated 896.4 feet, more or less, South of the Northeast corner thereof and the terminus of said Easement.

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DIGEST SHEET

TITLE OF ORDINANCE: **Confirming Resolution**

DEPARTMENT REQUESTING ORDINANCE: **Community Development Division**

SYNOPSIS OF ORDINANCE: **This is to confirm the designation of an Economic Revitalization Area for Brotherhood Mutual Insurance Company for eligible real and personal property improvements. Brotherhood Mutual Insurance Company will construct an 88,000 square foot addition to the existing facility. Brotherhood Mutual Insurance Company will use this as additional office space for which they will purchase information technology equipment.**

EFFECT OF PASSAGE: **Investment of \$21,900,000, the retention of 427 full-time and 14 part-time permanent jobs with an annual payroll of \$28,411,365 and the creation of 100 new full-time permanent jobs with an annual payroll of \$4,830,984.**

EFFECT OF NON-PASSAGE: **Potential loss of investment, the retention of 427 full-time and 14 part-time permanent jobs with an annual payroll of \$28,411,365 and the creation of 100 new full-time permanent jobs with an annual payroll of \$4,830,984.**

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

ASSIGNED TO COMMITTEE (CO-CHAIRS): **Russ Jehl and Jason Arp**