

**A 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 4725 Arden Drive, Fort Wayne, Indiana 46809 (Paul A. Walters LLC/Quality Engineering, Inc./PAW International, Inc.)**

**WHEREAS**, Common Council has previously designated and declared by Declaratory Resolution and Confirming Resolution property at 4725 Arden Drive for Paul A. Walters LLC/Quality Engineering, Inc./PAW International, Inc. (Confirming Resolution R-60-17) 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 Paul A. Walters LLC/Quality Engineering, Inc./PAW International, Inc. and approved under Confirming Resolution R-56-16 was for \$2,000,000 in real property improvements and \$2,000,000 in personal property improvements; and

**WHEREAS**, construction of the real property improvements and instillation of personal property improvements for Paul A. Walters LLC/Quality Engineering, Inc./PAW International, Inc. is in progress; and

**WHEREAS**, representatives of Paul A. Walters LLC/Quality Engineering, Inc./PAW International, Inc. have informed the City of Fort Wayne that their application for deduction from assessed valuation of structures in economic revitalization areas (322/RE) and Statement of Benefits (CF-1) for 2019 were not filed in a timely manner; and

**WHEREAS**, this oversight was an unusual occurrence for Paul A. Walters LLC/Quality Engineering, Inc./PAW International, Inc.; and

**WHEREAS**, the Common Council finds that Paul A. Walters LLC/Quality Engineering, Inc./PAW International, Inc. working towards completing its pledge to construct the real property improvements and install personal property improvements; and

**WHEREAS**, the Common Council acknowledges that Paul A. Walters LLC/Quality Engineering, Inc./PAW International, Inc. 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 Paul A. Walters LLC/Quality Engineering, Inc./PAW International, Inc. 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 deduction application 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 Paul A. Walters LLC/Quality Engineering, Inc./PAW International, Inc. to receive the real property economic revitalization area deductions for 2019 payable 2020 under Confirming Resolution R-56-16. 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 Paul A. Walters LLC/Quality Engineering, Inc./PAW International, Inc.'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.

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Member of Council

APPROVED AS TO FORM AND LEGALITY

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Carol Helton, City Attorney

Admn. Appr. \_\_\_\_\_

DIGEST SHEET

**TITLE OF RESOLUTION: Resolution Approving a Waiver of Non-compliance for a Late-Filed Application for the Deduction from Assessed Valuation of Structures (Form 322/RE) for Paul A. Walters LLC/Quality Engineering, Inc./PAW International, Inc.**

**DEPARTMENT REQUESTING RESOLUTION: Community Development Division**

**SYNOPSIS OF RESOLUTION: This is to approve a waiver of non-compliance for late-filed real property deduction forms and statement of benefits for Paul A. Walters LLC/Quality Engineering, Inc./PAW International, Inc.**

**EFFECT OF PASSAGE: Approval of this resolution and granting of a waiver of non-compliance will allow Paul A. Walters LLC/Quality Engineering, Inc./PAW International, Inc. to retain their real property economic revitalization area deductions.**

**EFFECT OF NON-PASSAGE: Potential loss of future development by Paul A. Walters LLC/Quality Engineering, Inc./PAW International, Inc.**

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

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