

**A RESOLUTION Considering a Waiver of Non-Compliance
for a Late-Filed Application for the Deduction from
Assessed Valuation of Structures in Economic
Revitalization Areas (Form 322/RE) and Determination of
Substantial Compliance or Non-Compliance with Statement
of Benefits Approved under R-32-21 for 5402 Moeller Road,
Fort Wayne, Indiana 46806 (Precision Ft. Wayne, LLC)**

WHEREAS, Common Council has previously designated and declared by Declaratory Resolution and Confirming Resolution property at 5402 Moeller Road for Precision Ft. Wayne, LLC (Confirming Resolution R-32-21) 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 as an economic revitalization area; and

WHEREAS, The original Statement of Benefits and economic revitalization area designation application submitted by Precision Ft. Wayne, LLC was approved on June 22, 2021 with a waiver of non-compliance under Confirming Resolution R-32-21 and was for \$4,000,000 in real property improvements; and

WHEREAS, The approved waiver of non-compliance was required because the project was complete at the time the application was submitted on May 14, 2021; and

WHEREAS, The application was submitted prior the annual compliance filing deadline but was approved after the annual filing deadline and as such, a waiver is required for the filing of Compliance with Statement of Benefits (Form CF-1/Real Property) and Application for the Deduction from Assessed Valuation of Structures in Economic Revitalization Areas (Form 322/RE); and

WHEREAS, The City has given Precision Ft. Wayne, LLC notice to file their Compliance with Statement of Benefits (Form CF-1/Real Property) and Application for the Deduction from Assessed Valuation of Structures in Economic Revitalization Areas (Form 322/RE) and to submit an application for a waiver of non-compliance; and

WHEREAS, Precision Ft. Wayne, LLC's 2021 Compliance with Statement of Benefits (Form CF-1/Real Property) and application for a waiver of non-compliance has been filed with the City; and

WHEREAS, Precision Ft. Wayne, LLC's Compliance with Statement of Benefits (Form CF-1/Real Property) and Application for the Deduction from Assessed Valuation of Structures in Economic Revitalization Areas (Form 322/RE) has been filed with the Allen County Auditor; and

WHEREAS, the Common Council acknowledges that Precision Ft. Wayne, LLC has requested a waiver of non-compliance which the Common Council has the power and authority to approve, under I.C. 6-1.1-12.1-9.5); and

WHEREAS, Precision Ft. Wayne, LLC has fulfilled its pledge and completed \$4,000,000 in real property improvements; and

1 **WHEREAS**, Based on the CF-1 statement of benefits recently submitted, Precision Ft.
2 Wayne, LLC has established that they have substantially complied with its approved statement of
3 benefits; and

4 **WHEREAS**, I.C. 6-1.1-12.1-9.5 permits tax abatement noncompliance events such as
5 the untimely filing of statement of benefits (CF-1) paperwork to be waived; and

6 **WHEREAS**, if Common Council approves the waiver of non-compliance for the late filed
7 Compliance with Statement of Benefits (Form CF-1/Real Property) and Application for the
8 Deduction from Assessed Valuation of Structures in Economic Revitalization Areas (Form
9 322/RE), then Common Council will also determine substantial compliance or non-compliance
10 with statement of benefits; and

11 **WHEREAS**, a public hearing of the Common Council has been held on the waiver.
12 **NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF FORT**
13 **WAYNE, INDIANA:**

14 **[OPTION 1]**

15 **SECTION 1.** That, Precision Ft. Wayne, LLC's request for a waiver of clerical and technical
16 errors and non-conformities with its Compliance with Statement of Benefits (Form CF-1/Real
17 Property) and Application for the Deduction from Assessed Valuation of Structures in Economic
18 Revitalization Areas (Form 322/RE) requirements is hereby denied and as such the phase-in
19 granted under Confirming Resolution R-32-21 for real property is terminated.

20 **SECTION 2.** That this Resolution shall be in full force and effect from and after its passage and
21 any and all necessary approved by the Mayor.

22 **[OPTION 2]**

23 **SECTION 1.** That all clerical and technical errors and nonconformities of Precision Ft. Wayne,
24 LLC's Compliance with Statement of Benefits (Form CF-1/Real Property) and Application for the
25 Deduction from Assessed Valuation of Structures in Economic Revitalization Areas (Form
26 322/RE) requirements that are waivable under State and local law, including without limitation
27 those errors and nonconformities described in I.C. 6-1.1-12.1-9.5 are hereby waived.

28 **SECTION 2. [OPTION A]** That Common Council finds that the CF-1 form filed by Precision Ft.
29 Wayne, LLC with an approved Economic Revitalization Area for 2021 is in substantial
30 compliance pursuant to I.C. 6-1.1-12.1 and Section 153.21 of the Municipal Code of the City of
Fort Wayne by virtue of creating 75% of the 20 full-time jobs or 15 full-time jobs that were stated
to be created and creating 75% of the \$1,040,000 in annual payroll or \$780,000 in annual payroll
that was stated that would be generated by the created jobs. Therefore, the continuation of

1 Precision Ft. Wayne, LLC's abatement is hereby approved. The Allen County Auditor shall be
2 supplied with a copy of this Resolution, upon passage, and is instructed to apply the tax phase-
3 in.

4 **SECTION 2. [OPTION B]** That Common Council finds that the CF-1 forms filed by Precision
5 Ft. Wayne, LLC with an approved Economic Revitalization Area with an approved Economic
6 Revitalization Area for 2021 are not in substantial compliance pursuant to I.C. 6-1.1-12.1 and
7 Section 153.21 of the Municipal Code of the City of Fort Wayne for failure to create 75% of the 20
8 full-time jobs or 15 full-time jobs that were stated to be created and creating 75% of the
9 \$1,040,000 in annual payroll or \$780,000 in annual payroll that was stated that would be
10 generated by the created jobs. Precision Ft. Wayne, LLC did make reasonable efforts to
11 substantially comply with the statement of benefits and Precision Ft. Wayne, LLC's failure to
12 substantially comply was caused by factors beyond the control of Precision Ft. Wayne, LLC.
Therefore, the continuation of Precision Ft. Wayne, LLC's abatement is hereby approved. The
Allen County Auditor shall be supplied with a copy of this Resolution, upon passage, and is
instructed to apply the tax phase-in.

13 **SECTION 2. [OPTION C]** That Common Council finds that the CF-1 form filed by Precision Ft.
14 Wayne, LLC with an approved Economic Revitalization Area for 2021 is not in substantial
15 compliance pursuant to I.C. 6-1.1-12.1 and Section 153.21 of the Municipal Code of the City of
16 Fort Wayne for failure to create 75% of the 20 full-time jobs or 15 full-time jobs that were stated
17 to be created and creating 75% of the \$1,040,000 in annual payroll or \$780,000 in annual payroll
18 that was stated that would be generated by the created jobs. Precision Ft. Wayne, LLC did not
19 make reasonable efforts to substantially comply with the statement of benefits and Precision Ft.
20 Wayne, LLC's failure to substantially comply was not caused by factors beyond the control of
21 Precision Ft. Wayne, LLC. As a result of said failure, the abatement for Precision Ft. Wayne, LLC
is hereby terminated by Common Council. The Allen County Auditor shall be supplied with a copy
of this Resolution, upon passage, and is instructed to terminate the abatement for real property
improvements.

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

24
25 _____
26 Member of Council

27 APPROVED AS TO FORM AND LEGALITY

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29 Carol Helton, City Attorney
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