BILL NO. R-21-04-06

DECLARATORY RESOLUTION NO. R-_______

A DECLARATORY RESOLUTION designating an "Economic Revitalization Area" under I.C. 6-1.1-12.1 for property commonly known as 3955 W. Washington Center Road, Fort Wayne, Indiana 46818 (Acadia Fort Wayne JV Holdings, LLC/Acadia Healthcare/FWBH, LCC)

WHEREAS, Petitioner has duly filed its petition dated March 30, 2021 to have the following described property designated and declared 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 120 full-time, permanent jobs for a total additional annual payroll of $7,539,012, with the average additional, annual job salary being $62,825; and

WHEREAS, the total estimated project cost is $32,200,000; and

WHEREAS, it appears the said petition should be processed to final determination in accordance with the provisions of said Division 6.

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

SECTION 1. That, subject to the requirements of Section 6, below, the property hereinabove described is hereby designated and declared an "Economic Revitalization Area" under I.C. 6-1.1-12.1. Said designation shall begin upon the effective date of the Confirming Resolution referred to in Section 6 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 2. That, upon adoption of the Resolution:

(a) Said Resolution shall be filed with the Allen County Assessor;

(b) Said Resolution shall be referred to the Committee on Finance requesting a recommendation from said committee concerning the advisability of designating the above area an "Economic Revitalization Area";

(c) Common Council shall publish notice in accordance with I.C. 6-1.1-12.1-2.5 and I.C. 5-3-1 of the adoption and substance of this resolution and setting this designation as an "Economic Revitalization Area" for public hearing.

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 June 1, 2021 and December 31, 2023 and personal property for new information technology equipment improvements to be made between December 1, 2021 and December 31, 2024.

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 the value of redevelopment or rehabilitation and the estimate of the value of 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 redevelopment or rehabilitation and from the installation of new information technology equipment.

SECTION 5. That, 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 $3.2510/$100.

(b) If the proposed development does occur and no deduction is granted, the approximate current year tax rate for the site would be $3.2510/$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 $3.2510/$100 (the change would be negligible).

(d) If the proposed information technology is not installed, the approximate current year tax rates for this site would be $3.2510/$100.

(e) If the proposed information technology is installed and no deduction is granted, the approximate current year tax rate for the site would be $3.2510/$100 (the change would be negligible).

(f) If the proposed 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 $3.2510/$100 (the change would be negligible).

SECTION 6. That, this Resolution shall be subject to being confirmed, modified and confirmed, or rescinded after public hearing and receipt by Common Council of the above described recommendations and resolution, if applicable.

SECTION 7. 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 the deduction from the assessed value of the new information technology equipment shall be for a period of ten years.

SECTION 8. The deduction schedule from the assessed value of the real 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 9. The deduction schedule from the assessed value of new 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 11. 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 12. That, the taxpayer is non-delinquent on any and all property tax due to jurisdictions within Allen County, Indiana.

SECTION 13. That, pursuant to I.C. 6-1.1-12.1-12 et al, any property owner that has received a deduction under section 3 or 4.5 of this chapter may be required to repay the deduction amount as determined by the county auditor in accordance with section 12 of said chapter if the property owner ceases operations at the facility for which the deduction was granted and if the Common Council finds that the property owner obtained the deduction by intentionally providing false information concerning the property owner's plans to continue operation at the facility.

SECTION 14. 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 ORDINANCE: **Declaratory Resolution**

DEPARTMENT REQUESTING ORDINANCE: **Community Development Division**

SYNOPSIS OF ORDINANCE: **Acadia Fort Wayne JV Holdings, LLC/Acadia Healthcare/FWBH, LLC is requesting the designation of an Economic Revitalization Area for eligible real and personal property improvements. Acadia Fort Wayne JV Holdings, LLC/Acadia Healthcare/FWBH, LLC will construct an 80,000 square foot 120 bed inpatient/outpatient behavior health facility.**

EFFECT OF PASSAGE: **Investment of $32,200,000 and the creation of 120 new full-time permanent jobs with an annual payroll of $7,539,012.**

EFFECT OF NON-PASSAGE: **Potential loss of investment and the creation of 120 new full-time permanent jobs with an annual payroll of $7,539,012.**

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

ASSIGNED TO COMMITTEE (CO-CHAIRS): **Jason Arp and Glynn Hines**

MEMORANDUM

TO: City Council

FROM: Carman Young, Economic Development Specialist

DATE: April 5, 2021

RE: Request for designation by Acadia Fort Wayne JV Holdings, LLC/Acadia Healthcare/FWBH, LLC as an ERA for real and personal property improvements.

BACKGROUND

PROJECT ADDRESS:	**3955 W. Washington Center Road**	PROJECT LOCATED WITHIN:	**N/A**
PROJECT COST:	**$32,200,000**	COUNCILMANIC DISTRICT:	**3**

COMPANY PRODUCT OR SERVICE:	**Acadia Fort Wayne JV Holdings, LLC/Acadia Healthcare/FWBH, LLC delivers excellence in the treatment of behavioral health and addiction concerns.**
PROJECT DESCRIPTION:	**Acadia Fort Wayne JV Holdings, LLC/Acadia Healthcare/FWBH, LLC will build an 80,000 square foot 120 bed inpatient/outpatient behavioral health treatment center.**

CREATED		RETAINED	
JOBS CREATED (FULL-TIME):	**120**	JOBS RETAINED (FULL-TIME):	**0**
JOBS CREATED (PART-TIME):	**0**	JOBS RETAINED (PART-TIME):	**0**
TOTAL NEW PAYROLL:	**$7,539,012**	TOTAL RETAINED PAYROLL:	**0**
AVERAGE SALARY (FULL-TIME NEW):	**$62,825**	AVERAGE SALARY (FULL-TIME RETAINED):	**0**

COMMUNITY BENEFIT REVIEW

Yes ☒ **No** ☐ **N/A** ☐

Project will encourage vacant or under-utilized land appropriate for commercial or industrial use?

Explain: The parcel of land has been undeveloped for almost 30 years.

Yes ☒ **No** ☐ **N/A** ☐

Real estate to be designated is consistent with land use policies of the City of Fort Wayne?

Explain: Property to be designated is zoned C-2, Limited Commercial. Use of this property is consistent with the land use policies of the City of Fort Wayne.

Yes ☐ **No** ☐ **N/A** ☒

Project encourages the improvement or replacement of a deteriorated or obsolete structure?

Yes ☒ No ☐ N/A ☐ Project encourages the improvement or replacement of obsolete manufacturing and/or research and development and/or information technology and/or logistical distribution equipment?
Explain: New personal property information technology equipment will be purchased and installed.

Yes ☐ No ☐ N/A ☒ Project will result in significant conversion of solid waste or hazardous waste into energy or other useful products?

Yes ☐ No ☐ N/A ☒ Project encourages preservation of a historically or architecturally significant structure?

Yes ☐ No ☒ N/A ☐ Construction will result in Leadership in Energy and Environmental Design (LEED) certification by the U.S. Green Building Council?

Yes ☒ No ☐ N/A ☐ Construction will use techniques to minimize impact on combined sewer overflows? (i.e. rain gardens, bio swales, etc.)

Yes ☒ No ☐ N/A ☐ ERA designation induces employment opportunities for Fort Wayne area residents?
Explain: This project will result in 120 new full-time positions with an annual payroll of $7,539,012.

Yes ☒ No ☐ N/A ☐ Taxpayer is NOT delinquent on any or all property tax due to any taxing jurisdiction within Allen County.

POLICY

Per the policy of the City of Fort Wayne, the following guidelines apply to this project:

1. The period of deduction for real property improvements is ten years.
2. The period of deduction for personal property improvements is ten years

Under Fort Wayne Common Council's tax abatement policies and procedures, Acadia Fort Wayne JV Holdings, LLC/Acadia Healthcare/FWBH, LLC is eligible for a recommended ten year deduction on real and personal property improvements. Attached is a calculation of property taxes saved/paid with the deduction.

PREVIOUSLY APPROVED PHASE-INS

Acadia Fort Wayne JV Holdings, LLC/Acadia Healthcare/FWBH, LLC has not previously applied for tax phase-in.

Signed: Carma Y[signature]

Economic Development Specialist

ACADIA
HEALTHCARE

CITY OF FT. WAYNE
APR 06 2021 CR
COMMUNITY DEVELOPMENT

April 6, 2021

Re: Request for Property Tax Abatement

To whom it may concern:

We are writing to you to address the need for a "waiver of non-compliance" per the Site Plan Review permit distributed on April 5th, 2021 (originally initiated in November of 2020). It is our policy to approach the local community and initiate a site plan review early in our location decision/capital planning process, in order to predetermine if a site would be supportive of the use and final product we would desire to deliver. We undertake this process for sites across the country each year, many of which do not end up receiving funding. For this potential project, a site plan review was started in November so as to evaluate tentative support for a new development or if substantial changes would need to be made, which could dramatically affect the proforma our finance and strategic analysis departments have compiled. This is our due diligence process for sites that we have considered across the United States. With the tentative "approval" of a site plan, we determine, in association with potential local incentives, if a site will support our strategic investment in comparison to many other requests across our portfolio of companies.

As a result of the site plan review, we are now hopeful that the City of Fort Wayne and City Council of Fort Wayne will support real and personal property tax abatement for this project. A real and personal property tax abatement will assist the development in overcoming identified increases to developing the land, constructing the facilities, and meeting the landscaping, set-back, and easement requirements for this project.

Thank you for your consideration of this request.

Sincerely,

Isa Diaz
Senior VP of Strategic Affairs

POOL #2 FORT WAYNE COMMUNITY DEVELOPMENT DIVISION

TAX ABATEMENT - ESTIMATE OF SAVINGS **Acadia Fort Wayne JV Holdings, LLC/Acadia Healthcare**

*New tax abatement percentages have been changed to reflect change in state law **FWBH, LLC**

PERSONAL PROPERTY TAX ABATEMENT - 10 yr Schedule

Year	True Cash Value	"Pool 2"	True Tax Value	Assessed Value	Tax Abate %	Tax Paid %	Deduction	Taxable A V	Tax Rate	Tax Paid	Tax Saved
1	$1,800,000	40%	$720,000	$720,000	100%	0%	$720,000	$0	0.032510	$0	$23,407
2	$1,800,000	56%	$1,008,000	$1,008,000	90%	10%	$907,200	$100,800	0.032510	$3,277	$29,493
3	$1,800,000	42%	$756,000	$756,000	80%	20%	$604,800	$151,200	0.032510	$4,916	$19,662
4	$1,800,000	32%	$576,000	$576,000	70%	30%	$403,200	$172,800	0.032510	$5,618	$13,108
5	$1,800,000	30%	$540,000	$540,000	60%	40%	$324,000	$216,000	0.032510	$7,022	$10,533
6	$1,800,000	30%	$540,000	$540,000	50%	50%	$270,000	$270,000	0.032510	$8,778	$8,778
7	$1,800,000	30%	$540,000	$540,000	40%	60%	$216,000	$324,000	0.032510	$10,533	$7,022
8	$1,800,000	30%	$540,000	$540,000	30%	70%	$162,000	$378,000	0.032510	$12,289	$5,267
9	$1,800,000	30%	$540,000	$540,000	20%	80%	$108,000	$432,000	0.032510	$14,044	$3,511
10	$1,800,000	30%	$540,000	$540,000	10%	90%	$54,000	$486,000	0.032510	$15,800	$1,756
11	$1,800,000	30%	$540,000	$540,000	0%	100%	$0	$540,000	0.032510	$17,555	$0

TOTAL TAX SAVED	(10 yrs on 10 yr deduction)	<u>$122,537</u>
TOTAL TAX PAID	(10 yrs on 10 yr deduction)	<u>$99,832</u>

REAL PROPERTY TAX ABATEMENT - 10 yr Schedule

Year	Cash Value	True Tax Value	Assessed Value	Tax Abate %	Tax Paid %	Deduction	Taxable AV	Tax Rate	Tax Paid	Tax Saved
1	$30,400,000	$30,400,000	$30,400,000	100%	0%	$30,400,000	$0	0.032510	$0	$988,304
2	$30,400,000	$30,400,000	$30,400,000	95%	5%	$28,880,000	$1,520,000	0.032510	$49,415	$938,889
3	$30,400,000	$30,400,000	$30,400,000	80%	20%	$24,320,000	$6,080,000	0.032510	$197,661	$790,643
4	$30,400,000	$30,400,000	$30,400,000	65%	35%	$19,760,000	$10,640,000	0.032510	$345,906	$642,398
5	$30,400,000	$30,400,000	$30,400,000	50%	50%	$15,200,000	$15,200,000	0.032510	$494,152	$494,152
6	$30,400,000	$30,400,000	$30,400,000	40%	60%	$12,160,000	$18,240,000	0.032510	$592,982	$395,322
7	$30,400,000	$30,400,000	$30,400,000	30%	70%	$9,120,000	$21,280,000	0.032510	$691,813	$296,491
8	$30,400,000	$30,400,000	$30,400,000	20%	80%	$6,080,000	$24,320,000	0.032510	$790,643	$197,661
9	$30,400,000	$30,400,000	$30,400,000	10%	90%	$3,040,000	$27,360,000	0.032510	$889,474	$98,830
10	$30,400,000	$30,400,000	$30,400,000	5%	95%	$1,520,000	$28,880,000	0.032510	$938,889	$49,415
11	$30,400,000	$30,400,000	$30,400,000	0%	100%	$0	$30,400,000	0.032510	$988,304	$0

TOTAL TAX SAVED REAL PROPERTY	(10 yrs on 10 yr deduction)	<u>$4,892,105</u>
TOTAL TAX PAID REAL PROPERTY (10 yrs)	(10 yrs on 10 yr deduction)	<u>$5,979,239</u>
TOTAL TAX SAVED PERSONAL & REAL		<u>$5,014,641</u>
TOTAL TAX PAID PERSONAL & REAL		<u>$6,079,071</u>

NOTE: Above calculations assume a constant tax rate over the abatement period. Time value of money is not considered.

Real Property Abatements

Tax Abatement Review System

Acadia Fort Wayne JV Holdings, LLC/Acadia Healthcare	Points Possible	Points Awarded

INVESTMENT (30 points possible)

Total new investment in real property (new structures and/or rehabilitation)		
Over $1,000,000	10	10
$500,000 to $999,999	8	
$100,000 to $499,999	6	
Under $100,000	4	
Investment per employee (both jobs created and retained)		
$35,000 or more	10	10
$18,500 to $34,999	8	
$6,250 to $18,499	6	
$1,250 to $6,249	4	
less than $1,249	2	
Estimated local income taxes generated from jobs retained		
$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	
Estimated local income taxes generated from jobs created (Double points for start-up)		
$30,000 or more	5	10
$10,000 to $29,999	4	
$5,000 to $9,999	3	
$3,000 to $4,999	2	
less than $3,000	1	

ECONOMIC BASE (20 points possible)

Location Quotient in designated Occupation Code (use majority Occupation Code of all created and retained jobs)		
Greater than 1.0	5	
Estimated Percent of Business done outside Allen County		
Greater than 75%	15	
50% to 74%	10	
25% to 49%	5	

JOBS (20 points possible)

Total number of permanent jobs retained		
Over 250	10	
100 to 249	8	
50 to 99	6	
25 to 49	4	
10 to 24	2	
1 to 9	1	
Total number of permanent jobs created (Double for start-up)		
Over 100	10	20
50-99	8	
25-49	6	
10-24	4	
1 to 9	2	

WAGES (20 points possible)

Median salary of the jobs created and/or retained		
Over $47,999	20	
$43,000 to $47,999	16	16
$38,000 to $42,999	12	
$33,000 to 37,999	8	
$28,000 to $32,999	4	
under $28,000	0	

BENEFITS (10 points possible)

Major Medical Plan	7	7
Pension, Tuition Reimbursement, Life Insurance, Dental Insurance, Disability Insurance,	3	3

SUSTAINABILITY

Construction uses green building techniques (ie LEED Certification)	5	
Construction uses techniques to minimize impact on Combined Sewer Overflows (CSOs)	5	5

Total	81

Length of Abatement
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

Five year phase-in

* If average annual salary of the full-time jobs created by listed occupation is 10% or greater than the current average salary for Allen County and is eligible for a 7 or 10 year abatement, then the applicant is eligible for an alternate deduction schedule.

Real Property Deduction Schedules	Alternative Deduction Real Property Schedules
10 year	**10 Year**
Year 1: 100%	Year 1: 100%
Year 2: 95%	Year 2: 100%
Year 3: 80%	Year 3: 100%
Year 4: 65%	Year 4: 100%
Year 5: 50%	Year 5: 100%
Year 6: 40%	Year 6: 90%
Year 7: 30%	Year 7: 80%
Year 8: 20%	Year 8: 65%
Year 9: 10%	Year 9: 50%
Year 10: 5%	Year 10: 40%
Year 11: 0%	
7 year	**7 Year**
Year 1: 100%	Year 1: 100%
Year 2: 85%	Year 2: 100%
Year 3: 71%	Year 3: 100%
Year 4: 57%	Year 4: 100%
Year 5: 43%	Year 5: 100%
Year 6: 29%	Year 6: 71%
Year 7: 14%	Year 7: 43%
Year 8: 0%	
5 year	
Year 1: 100%	
Year 2: 80%	
Year 3: 60%	
Year 4: 40%	
Year 5: 20%	
Year 6: 0%	
3 year	
Year 1: 100%	
Year 2: 66%	
Year 3: 33%	
Year 4: 0%	

Personal Property Abatements

Tax Abatement Review System

Acadia Fort Wayne JV Holdings, LLC/Acadia Healthcare

	Points Possible	Points Awarded
INVESTMENT (30 points possible)		
Total new investment in equipment		
Over $5,000,000	10	
$1,000,000 to $4,999,999	8	8
$500,000 to $999,999	6	
$0 to $499,999	4	
Investment per employee (both jobs created and retained)		
$35,000 or more	10	10
$18,500 to $34,999	8	
$6,250 to $18,499	6	
$1,250 to $6,249	4	
less than $1,249	2	
Estimated local income taxes generated from jobs retained		
$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	
Estimated local income taxes generated from jobs created (Double points for start-up)		
$30,000 or more	5	10
$10,000 to $29,999	4	
$5,000 to $9,999	3	
$3,000 to $4,999	2	
less than $3,000	1	
ECONOMIC BASE (20 points possible)		
Location Quotient in designated Occupation Code (use majority Occupation Code of all created and retained jobs)		
Greater than 1.0	5	
Estimated Percent of Business done outside Allen County		
Greater than 75%	15	
50% to 74%	10	
25% to 49%	5	
JOBS (20 points possible)		
Total number of permanent jobs retained		
Over 250	10	
100 to 249	8	
50 to 99	6	
25 to 49	4	
10 to 24	2	
1 to 9	1	
Total number of permanent jobs created (Double for start-up)		
Over 100	10	20
50-99	8	
25-49	6	
10-24	4	
1 to 9	2	
WAGES (20 points possible)		
Median salary of the jobs created and/or retained		
Over $47,999	20	
$43,000 to $47,999	16	16
$38,000 to $42,999	12	
$33,000 to 37,999	8	
$28,000 to $32,999	4	
under $28,000	0	

BENEFITS (10 points possible)

Major Medical Plan	7	7
Pension, Tuition Reimbursement, Life Insurance, Dental Insurance, Disability Insurance,	3	3

SUSTAINABILITY

Construction uses green building techniques (ie LEED Certification)	5	
Construction uses techniques to minimize impact on Combined Sewer Overflows (CSOs)	5	5

Total	79

Length of Abatement
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 current average salary for Allen County and is eligible for a 7 or 10 year abatement, then the applicant is eligible for an alternate deduction schedule.**

Personal Property Deduction Schedules	Alternative Deduction Personal Property Schedules
10 year	**10 Year**
Year 1: 100%	Year 1: 100%
Year 2: 90%	Year 2: 100%
Year 3: 80%	Year 3: 100%
Year 4: 70%	Year 4: 100%
Year 5: 60%	Year 5: 100%
Year 6: 50%	Year 6: 90%
Year 7: 40%	Year 7: 80%
Year 8: 30%	Year 8: 65%
Year 9: 20%	Year 9: 50%
Year 10: 10%	Year 10: 40%
Year 11: 0%	
7 year	**7 Year**
Year 1: 100%	Year 1: 100%
Year 2: 85%	Year 2: 100%
Year 3: 71%	Year 3: 100%
Year 4: 57%	Year 4: 100%
Year 5: 43%	Year 5: 100%
Year 6: 29%	Year 6: 71%
Year 7: 14%	Year 7: 43%
Year 8: 0%	
5 year	
Year 1: 100%	
Year 2: 80%	
Year 3: 60%	
Year 4: 40%	
Year 5: 20%	
Year 6; 0%	
3 year	
Year 1: 100%	
Year 2: 66%	
Year 3: 33%	
Year 4: 0%	

CITY OF FT. WAYNE

MAR 30 2021

COMMUNITY DEVELOPMENT

12/2019

ECONOMIC REVITALIZATION AREA APPLICATION
CITY OF FORT WAYNE, INDIANA

APPLICATION IS FOR: (Check appropriate box(es))

- [x] **Real Estate Improvements**
- [x] **Personal Property Improvements**
- [ ] **Vacant Commercial or Industrial Building**

Total cost of real estate improvements:	$30,400,000
Total cost of manufacturing equipment improvements:	
Total cost of research and development equipment improvements:	
Total cost of logistical distribution equipment improvements:	
Total cost of information technology equipment improvements:	$1,800,000
TOTAL OF ABOVE IMPROVEMENTS:	$32,200,000

GENERAL INFORMATION

Real property taxpayer's name: FWBH, LLC

Personal property taxpayer's name: FWBH, LLC

Telephone number: 615-861-6000

Address listed on tax bill: 6100 Tower Circle, Ste. 1000, Franklin, TN 37067

Name of company to be designated, if applicable: Acadia Fort Wayne JV Holdings, LLC/Acadia Healthcare

Year company was established: 2021/2005

Address of property to be designated: 3955 W. Washington Center Rd., Ft. Wayne, IN

Real estate property identification number: 02-07-20-200-009.000-073

Contact person name: Ben Worrell

Contact person telephone number: 317-562-0407 Contact email: bworrell@mcguiresponsel.com

Contact person address: 201 N. Illinois St., Ste. 1000, Indianapolis, IN 46204

List company officer and/or principal operating personnel

NAME	TITLE	ADDRESS	PHONE NUMBER
Debra Osteen	President	6100 Tower Circle, Ste. 1000, Franklin, TN, 37067	615-861-6000
David Duckworth	VP and Treasurer	6100 Tower Circle, Ste. 1000, Franklin, TN, 37067	615-861-6000
Christopher L. Howard	VP and Secretary	6100 Tower Circle, Ste. 1000, Franklin, TN, 37067	615-861-6000

List all persons or firms having ownership interest in the applicant business and the percentage each holds:

NAME	PERCENTAGE
Acadia Fort Wayne JV Holdings, LLC	65
Lutheran Health Network of Indiana, LLC	35

☐ Yes ☒ No Are any elected officials shareholders or holders of any debt obligation of the applicant or operating business? If yes, who? (name/title) ____________________

■ Yes ☐ No Is the property for which you are requesting ERA designation totally within the corporate limits of the City of Fort Wayne?

☐ Yes ☒ No Do you plan to request state or local assistance to finance public improvements?

☐ Yes ☒ No Is the property for which you are requesting ERA designation located in an Economic Development Target Area (EDTA)? (see attached map for current areas)

☐ Yes ■ No Does the company's business include a retail component? If yes, answer the following questions:
What percentage of floor space will be utilized for retail activities? ____________
What percentage of sales is made to the ultimate customer? ____________
What percentage of sales will be from service calls? ____________

What is the percentage of clients/customers served that are located outside of Allen County? 20% (Estimated based on projections)

What is the company's primary North American Industrial Classification Code (NAICs)? 621420

Describe the nature of the company's business, product, and/or service: Acadia Healthcare delivers excellence in the treatment of behavioral health and addiction concerns. Acadia Healthcare offers services to juveniles, adults, and geriatric patients. By addressing the psychiatric and chemical dependency health of patients, Acadia plays a pivotal role in addressing the world wide epidemic of mental healthcare. Through inpatient, outpatient, and specialty treatment facilities, Acadia brings world-class treatment to the local community.

Dollar amount of annual sales for the last three years:

Year	Annual Sales

List the company's three largest customers, their locations and amount of annual gross sales:

Customer Name	City/State	Annual Gross Sales

List the company's three largest material suppliers, their locations and amount of annual purchases:

Supplier Name	City/State	Annual Gross Purchases

List the company's top three competitors:

Competitor Name	City/State
Universal Health Services	Nationwide

Describe the product or service to be produced or offered at the project site: Inpatient and outpatient behavioral and addiction treatment services.

In order to be considered an Economic Revitalization Area (ERA), the area must be within the corporate limits of the City of Fort Wayne and must have become undesirable for, or impossible of, normal development and occupancy because of a lack of development, cessation of growth, deterioration of improvements or character of occupancy, age, obsolescence, substandard buildings, or other factors which have impaired values or prevent a normal development of property or use of property. It also includes any area where a facility or group of facilities that are technologically, economically, or energy obsolete is located and where the obsolescence may lead to a decline in employment and tax revenues.

How does the property for which you are requesting designation meet the above definition of an ERA?

25 acre parcel has been vacant and undeveloped for nearly 30 years.

REAL PROPERTY INFORMATION

Complete this section of the application if you are requesting a deduction from assessed value for real property improvements.

Describe any structure(s) that is/are currently on the property: N/a

Describe the condition of the structure(s) listed above: N/a

Describe the improvements to be made to the property to be designated for tax phase-in purposes:
$30M new construction of an 80,000 sq. ft., 120 bed inpatient/outpatient behavioral health treatment center.

Projected construction start (month/year): 06/01/2021

Projected construction completion (month/year): 12/31/2023

☐ Yes ■ No Will construction result in Leadership in Energy and Environmental Design (LEED) certification by the U.S. Green Building Council?

■ Yes ☐ No Will construction use techniques to minimize impact on combined sewer overflows? (i.e. rain gardens, bio swales, etc.)

This project will adhere to all applicable federal, state, and municipal statutes, regulations, ordinances and codes, including but not limited to all Indiana and Allen County Building Codes and the Allen County Zoning Ordinance. Adherence to all applicable federal, state, and municipal statutes, regulations, ordinances and codes will be maintained throughout all design, permitting, contractor licensure, and construction phases of the Property owner's project. Said adherence shall be attested to on the initial tax phase-in application and each annual Compliance with Statement of Benefits Form.

PERSONAL PROPERTY INFORMATION

Complete this section of the application if you are requesting a deduction from assessed value of new manufacturing, research and development, logistical distribution or information technology equipment.

List below the equipment for which you are seeking an economic revitalization area designation.

Manufacturing equipment must be used in the direct production, manufacture, fabrication, assembly, extraction, mining, processing, refining, or finishing of other tangible personal property at the site to be designated. Research and development equipment consists of laboratory equipment, research and development equipment, computers and computer software, telecommunications equipment or testing equipment used in research and development activities devoted directly and exclusively to experimental or laboratory research and development for new products, new uses of existing products, or improving or testing existing products at the site to be designated. Logistical distribution equipment consists of racking equipment, scanning or coding equipment, separators, conveyors, fork lifts or lifting equipment, transitional moving equipment, packaging equipment, sorting and picking equipment, software for technology used in logistical distribution, is used for the storage or distribution of goods, services, or information. Information technology equipment consists of equipment, including software used in the fields of information processing, office automation, telecommunication facilities and networks, informatics, network administration, software development and fiber optics: (use additional sheets, if necessary)

Estimated $1.8M in new IT equipment to support healthcare treatment services.

☐ Yes ■ No Has the above equipment for which you are seeking a designation, ever before been used for any purpose in Indiana? If yes, was the equipment acquired at an arms length transaction from an entity not affiliated with the applicant? ☐ Yes ☐ No

☐ Yes ■ No Will the equipment be leased?

Date first piece of equipment will be purchased (month/year): 12/2021

Date last piece of equipment will be installed (month/year): 12/2024

Please provide the depreciation schedule term for equipment under consideration for personal property tax phase-in:

Estimated for Depreciation Pool 2 (7 year)

ELIGIBLE VACANT BUILDING INFORMATION

Complete this section of the application if you are requesting a deduction from the current assessed value of a vacant building

☐ Yes ■ No Has the building for which you are seeking designation for tax phase-in been unoccupied for at least one year? Please provide evidence of occupation. (i.e. certificate of occupancy, paid utility receipts, executed lease agreements)

What year was the structure built? N/a

Describe any structure(s) that is/are currently on the property: N/a

Describe the condition of the structure(s) listed above: N/a

Projected occupancy date (month/year): N/a

Describe the efforts of the owner or previous owner in regards to selling, leasing or renting the eligible vacant building during the period the eligible vacant building was unoccupied including how much the building was offered for sale, lease, or rent by the owner or a previous owner during the period the eligible vacant building was unoccupied.

N/a

This project will adhere to all applicable federal, state, and municipal statutes, regulations, ordinances and codes, including but not limited to all Indiana and Allen County Building Codes and the Allen County Zoning Ordinance. Adherence to all applicable federal, state, and municipal statutes, regulations, ordinances and codes will be maintained throughout all design, permitting, contractor licensure, and construction phases of the Property owner's project. Said adherence shall be attested to on the initial tax phase-in application and each annual Compliance with Statement of Benefits Form.

PUBLIC BENEFIT INFORMATION

EMPLOYMENT INFORMATION FOR FACILITY TO BE DESIGNATED

ESTIMATE OF EMPLOYEES AND PAYROLL FOR FORT WAYNE
FACILITY REQUESTING ECONOMIC REVITALIZATION AREA DESIGNATION

Please be specific on job descriptions. When listing the occupation codes, please avoid using the "Major Occupational Groupings" (i.e. 11-000, 13-000, 15-000, etc.) which are more general in nature. Instead, use specific occupation codes (i.e. 11-1021, 13-1081, 15-2041 etc) for each created and retained job. To fill out information on occupation and occupation code, use data available through Occupation Employment Statistics for Fort Wayne **http:www.bls.gov/oes/current/oes_23060.htm**

Any information concerning the cost of the property and specific salaries paid to individual employees is confidential per Indiana Code (I.C. 6-1.1-12.1-5.1)

Current Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll
N/a			

Retained Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll
N/a			

Additional Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll
See Attached (confidential)			

PUBLIC BENEFIT INFORMATION

Current Part-Time or Temporary Jobs

Occupation	Occupation Code	Number of Jobs	Total Payroll
N/a			

Retained Part-Time or Temporary Jobs

Occupation	Occupation Code	Number of Jobs	Total Payroll
N/a			

Additional Part-Time or Temporary Jobs

Occupation	Occupation Code	Number of Jobs	Total Payroll
N/a			

Check the boxes below if the existing jobs and the jobs to be created will provide the listed benefits:

☐ Pension Plan ☒ Major Medical Plan ☒ Disability Insurance

☐ Tuition Reimbursement ☒ Life Insurance ☒ Dental Insurance

List any benefits not mentioned above: 401k, PTO/Sick Pay

When will you reach the levels of employment shown above? (month/year): 12/2024

Title	Annual Salary (estimate)	# of positions	
RN	$66,560.00	12	$798,720.00
LPN	$45,905.60	6	$275,433.60
MHT/BHT	$35,505.60	32	$1,136,179.20
DCS	[redacted]	1	[redacted]
Therapist/Social Worker	$60,320.00	6	$361,920.00
Rec Therapy Director	[redacted]	1	[redacted]
Ancillary/Rec Therapist	[redacted]	1	[redacted]
Outpatient Director	[redacted]	1	[redacted]
Outpatient Staff	$60,320.00	3	$180,960.00
Medical Director	[redacted]	1	[redacted]
Psychiatrist	$320,000.00	3	$960,000.00
PA / NP	$125,008.00	2	$250,016.00
CFO	[redacted]	1	[redacted]
Accounting Staff	[redacted]	1	[redacted]
CEO	[redacted]	1	[redacted]
Administration Staff	[redacted]	1	[redacted]
Admissions/Intake Dir	[redacted]	1	[redacted]
Admissions/Intake Staff	$54,995.20	8	$439,961.60
Bus Dev Dir	[redacted]	1	[redacted]
Business Devel Staff	$65,000.00	2	$130,000.00
Bus Ofc Dir	[redacted]	1	[redacted]
Business Office Staff	$45,000.00	4	$180,000.00
Reception	$31,200.00	2	$62,400.00
Dietary Dir	[redacted]	1	[redacted]
Dietary Staff	$30,000.00	5	$150,000.00
Housekeeping Dir	[redacted]	1	[redacted]
Housekeeping Staff	$30,000.00	4	$120,000.00
Human Resources Dir	[redacted]	1	[redacted]
Human Resources Staff	[redacted]	1	[redacted]
Medical Records Dir	[redacted]	1	[redacted]
Medical Records Staff	$52,000.00	2	$104,000.00
CNO/DON	[redacted]	1	[redacted]
Nrsg Admin - House Supv	$88,004.80	2	$176,009.60
Nrsg Admin - Scheduler	[redacted]	1	[redacted]
Plant Ops Dir	[redacted]	1	[redacted]
Plant Ops Staff	$35,000.00	2	$70,000.00
Quality/Risk Dir	[redacted]	1	[redacted]
Transportation	[redacted]	1	[redacted]
UM Director	[redacted]	1	[redacted]
UM Staff	$60,320.00	2	$120,640.00
		120	$7,539,012.80
			$62,825.11
			$30.20

REQUIRED ATTACHMENTS

The following must be attached to the application.

1. **Statement of Benefits Form(s) (first page/front side completed)**

2. **Full legal description of property and a plat map identifying the property boundaries. (Property tax bill legal descriptions are not sufficient.) Should be marked as Exhibit A.**

3. **Check for non-refundable application fee made payable to the City of Fort Wayne.**

ERA filing fee (either real or personal property improvements)	.1% of total project cost not to exceed $1,000
ERA filing fee (both real and personal property improvements)	.1% of total project cost not to exceed $1,500
ERA filing fee (vacant commercial or industrial building)	$500
ERA filing fee in an EDTA	$200
Amendment to extend designation period	$300
Waiver of non-compliance with ERA filing	$1,000 + ERA filing fee

4. **Owner's Certificate (if applicant is not the owner of property to be designated) Should be marked as Exhibit B if applicable.**

CERTIFICATION

I, as the legal taxpayer and/or owner, hereby certify that all information and representations made on this application and its attached exhibits are true and complete and that no Improvement Location Permit or Structural Permit have been filed for construction of improvements, the occupation of the vacant building has not taken place and no manufacturing, research and development, logistical distribution or information technology equipment which is a part of this application been purchased and installed as of the date of filing of this application. I also certify that the taxpayer is not delinquent on any and all property tax due to taxing jurisdictions within Allen County, Indiana. I understand that any incorrect information on this application may result in a rescission of any tax phase-ins which I may receive.

I understand that I must file a correctly completed Compliance with Statement of Benefits Form (CF-1/Real Property for real property improvements, CF-1/PP for personal property improvements, and CF-1/VBD for vacant building deduction) and the Public Benefit Annual Update with the City of Fort Wayne Community Development Division in each year in which I receive a deduction. Further the CF-1/PP form must be filed with the county assessor and the CF-1/Real Property and CF-1/VBD must be filed with the county auditor. Failure to file the CF-1 form with these agencies may result in a rescission of any tax phase-in occurring as a result of this application.

DocuSigned by:
Isa Diaz
A5B85C545D9E4E7...

Signature of Taxpayer/Owner

Isa Diaz SVP of Strategic Affairs

Printed Name and Title of Applicant

3/25/2021

Date

Return completed application to Community Development staff at 200 E. Berry Street Suite 320 Fort Wayne, IN 46802

EXHIBIT A

NEW LEGAL DESCRIPTION

BEING THE LANDS OF WASHINGTON CENTER AND HILLEGAS, LLC AS DESCRIBED IN DOCUMENT NUMBER 2016015126 AND RECORDED ON MARCH 27, 2016 IN THE OFFICE OF THE ALLEN COUNTY RECORDER, BEING A PART OF THE NORTHEAST QUARTER OF SECTION 20, TOWNSHIP 31 NORTH, RANGE 12 EAST, WASHINGTON TOWNSHIP, ALLEN COUNTY, INDIANA, AND AS SHOWN ON A RETRACEMENT SURVEY COMPLETED BY BERTSCH FRANK & ASSOCIATES, AND CERTIFIED BY MATTHEW G. BERTSCH (P.S.#20200087) ON DECEMBER 14, 2020 UNDER PROJECT NUMBER 20949.100; BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE NORTHEAST CORNER OF SAID SECTION 20; THENCE SOUTH 01 DEGREES 32 MINUTES 26 SECONDS EAST (NAD83 INDIANA STATE PLANE, ZONE EAST GRID AND BASIS OF BEARINGS TO FOLLOW), 1171.77 FEET (1171.9 FEET DEED) ALONG THE EAST LINE OF SAID NORTHEAST QUARTER AND WITHIN THE RIGHT-OF-WAY OF HUGUENARD ROAD TO A SURVEY MARKER NAIL WITH A "BERTSCH-FRANK FIRM#0061" IDENTIFICATION RING SET AT A POINT BEING 149.0 FEET NORTH OF THE SOUTHEAST CORNER OF THE NORTHEAST QUARTER OF SAID NORTHEAST QUARTER; THENCE NORTH 89 DEGREES 24 MINUTES 01 SECONDS WEST, 435.35 FEET (435.5 FEET DEED) ALONG THE NORTH LINE OF A 1.256 ACRE (1.27 ACRE RECORD) TRACT DESCRIBED TO JORDAN E. NEAL PER DOCUMENT NUMBER 95010667 AND RECORDED ON MARCH 16, 1995 IN THE OFFICE OF THE ALLEN COUNTY RECORDER, TO A 5/8" BAR WITH AN ILLEGIBLE CAP FOUND ON THE NORTHEASTERLY 45 FOOT RIGHT-OF-WAY LINE OF GOSHEN ROAD PER STATE HIGHWAY PLANS PROJECT NO.295, SEC."A", DATED 1930; THENCE NORTH 41 DEGREES 55 MINUTES 12 SECONDS WEST, 491.19 FEET (491.75 FEET DEED) ALONG SAID RIGHT-OF-WAY LINE TO THE NORTHEASTERLY RIGHT-OF-WAY LINE OF U.S. HIGHWAY 33 PER STATE HIGHWAY PLANS F.PROJECT NO.670, DATED 1959 ; THENCE NORTH 40 DEGREES 02 MINUTES 20 SECONDS WEST, 620.24 FEET (620.0 FEET DEED) ALONG SAID RIGHT-OF-WAY LINE; THENCE NORTH 35 DEGREES 04 MINUTES 17 SECONDS WEST, 320.25 FEET ALONG SAID RIGHT-OF-WAY LINE TO A 5/8"BAR WITH A "BERSTCH-FRANK FIRM#0061" IDENTIFICATION CAP SET ON THE SOUTHERLY RIGHT-OF-WAY LINE OF A 0.335 ACRE (0.1356 HECTARES) TRACT DESCRIBED TO THE STATE OF INDIANA PER DOCUMENT 203066863 RECORDED JULY 3, 2003 IN THE OFFICE OF SAID RECORDER; THENCE NORTH 55 DEGREES 46 MINUTES 24 SECONDS EAST, 71.18 FEET (71.17 FEET DEED ALONG SAID SOUTHERLY LINE TO A 5/8"BAR WITH A "BERSTCH-FRANK FIRM#0061" IDENTIFICATION CAP SET; THENCE SOUTH 89 DEGREES 16 MINUTES 56 SECONDS EAST, 626.77 FEET ALONG SAID SOUTHERLY LINE BEING PARALLEL WITH AND 40.00 FEET (12.192 METERS) SOUTH OF LINE "S-4-A" PER INDOT HIGHWAY PLANS FOR U.S. ROUTE 33, PROJECT NO. NH-218-2(020), DATED NOVEMBER 19, 2003, TO A 5/8"BAR WITH A "BERSTCH-FRANK FIRM#0061" IDENTIFICATION CAP SET ON THE EAST LINE OF SAID 0.335 ACRE TRACT; THENCE NORTH 00 DEGREES 43 MINUTES 02 SECONDS EAST, 15.00 FEET ALONG SAID EAST LINE TO THE NORTH LINE OF SAID 0.335 ACRE TRACT; THENCE NORTH 89 DEGREES 16 MINUTES 56 SECONDS WEST, 886.47 FEET (884.96 FEET DEED) ALONG SAID NORTH LINE BEING PARALLEL WITH AND 25 FEET (7.62 METERS) SOUTHERLY OF SAID LINE "S-4-A" TO THE WESTERLY LINE OF THE LANDS OF WASHINGTON CENTER AND HILLEGAS, LLC AS DESCRIBED IN DOCUMENT NUMBER 2016015126; THENCE NORTH 05 DEGREES 54 MINUTES 06 SECONDS EAST, 39.71 FEET ALONG SAID WESTERLY LINE TO THE NORTH LINE OF SAID NORTHEAST QUARTER, SAID POINT BEING 1312.8 FEET WEST OF THE NORTHEAST CORNER OF SAID NORTHEAST QUARTER; THENCE SOUTH 89 DEGREES 05 MINUTES 07 SECONDS EAST, 883.79 FEET ALONG THE NORTH LINE OF SAID NORTHEAST QUARTER TO A SURVEY MARKER NAIL WITH A "BERSTCH-FRANK FIRM#0061" IDENTIFICATION RING SET AT A POINT PERPENDICULAR TO STATION 1+855.00 OF LINE "S-4-A"; THENCE CONTINUING SOUTH 89 DEGREES 05 MINUTES 07 SECONDS EAST, 429.01 FEET (425.25 FEET DEED) ALONG SAID NORTH LINE TO THE POINT OF BEGINNING, CONTAINING 24.647 ACRES MORE OR LESS. SUBJECT TO THE RIGHT-OF-WAY OF WASHINGTON CENTER ROAD, HUGUENARD ROAD, THE SERCOT LEGAL DRAIN, AND SUBJECT TO EASEMENTS OF RECORD.

EXCEPT THEREFROM:

A PART OF THE NORTHEAST QUARTER OF SECTION 20, TOWNSHIP 31 NORTH, RANGE 12 EAST, WASHINGTON TOWNSHIP, ALLEN COUNTY, INDIANA, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHEAST CORNER OF SAID NORTHEAST QUARTER; THENCE SOUTH 01 DEGREES 32 MINUTES 26 SECONDS EAST (NAD83 INDIANA STATE PLANE, ZONE EAST GRID AND BASIS OF BEARINGS TO FOLLOW), 25.02 FEET (25 FEET DEED) ALONG THE EAST LINE OF SAID NORTHEAST QUARTER AND WITHIN THE RIGHT-OF-WAY OF HUGUENARD ROAD; THENCE NORTH 89 DEGREES 05 MINUTES 07 SECONDS WEST, 25.02 FEET (25 FEET DEED) TO SURVEY MARKER NAIL WITH A "BERSTCH-FRANK FIRM#0061" IDENTIFICATION RING SET AT THE POINT OF BEGINNING OF THE HEREIN DESCRIBED TRACT; THENCE SOUTH 01 DEGREES 32 MINUTES 26 SECONDS EAST, 61.99 FEET PARALLEL WITH AND 25 FEET DISTANT FROM THE EAST LINE OF SAID NORTHEAST QUARTER TO A MAG NAIL WITH A "BERSTCH-FRANK FIRM#0061" IDENTIFICATION RING SET; THENCE NORTH 47 DEGREES 42 MINUTES 59 SECONDS WEST, 93.69 FEET (93.64 FEET DEED) TO A SURVEY MARKER NAIL WITH A "BERSTCH-FRANK FIRM#0061" IDENTIFICATION RING SET ON THE EXISTING SOUTHERLY 25 FOOT RIGHT-OF-WAY LINE OF WASHINGTON CENTER ROAD; THENCE SOUTH 89 DEGREES 05 MINUTES 07 SECONDS EAST, 67.66 FEET ALONG SAID RIGHT-OF-WAY LINE TO THE POINT OF BEGINNING, CONTAINING 0.048 ACRES MORE OR LESS. SUBJECT TO EASEMENTS OF RECORD.

IN AGGREGATE, THE ABOVE DESCRIBED REAL ESTATE CONTAINING 24.599 GROSS NET ACRES.

EXHIBIT A

STATEMENT OF BENEFITS REAL ESTATE IMPROVEMENTS

State Form 51767 (R6 / 10-14)
Prescribed by the Department of Local Government Finance

CITY OF FT. WAYNE
MAR 30 2021 CRY
COMMUNITY DEVELOPMENT

20____ PAY 20____
FORM SB-1 / Real Property
PRIVACY NOTICE Any information concerning the cost of the property and specific salaries paid to individual employees by the property owner is confidential per IC 6-1.1-12.1-5.1.

This statement is being completed for real property that qualifies under the following Indiana Code (*check one box*):

☑ Redevelopment or rehabilitation of real estate improvements (IC 6-1.1-12.1-4)
☐ Residentially distressed area (IC 6-1.1-12.1-4.1)

INSTRUCTIONS:

1. *This statement must be submitted to the body designating the Economic Revitalization Area prior to the public hearing if the designating body requires information from the applicant in making its decision about whether to designate an Economic Revitalization Area. Otherwise, this statement must be submitted to the designating body **BEFORE** the redevelopment or rehabilitation of real property for which the person wishes to claim a deduction.*
2. *The statement of benefits form must be submitted to the designating body and the area designated an economic revitalization area before the initiation of the redevelopment or rehabilitation for which the person desires to claim a deduction.*
3. *To obtain a deduction, a Form 322/RE must be filed with the County Auditor before May 10 in the year in which the addition to assessed valuation is made or not later than thirty (30) days after the assessment notice is mailed to the property owner if it was mailed after April 10. A property owner who failed to file a deduction application within the prescribed deadline may file an application between March 1 and May 10 of a subsequent year.*
4. *A property owner who files for the deduction must provide the County Auditor and designating body with a Form CF-1/Real Property. The Form CF-1/Real Property should be attached to the Form 322/RE when the deduction is first claimed and then updated annually for each year the deduction is applicable. IC 6-1.1-12.1-5.1(b)*
5. *For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. For a Form SB-1/Real Property that is approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. IC 6-1.1-12.1-17*

SECTION 1 — TAXPAYER INFORMATION

Name of taxpayer: FWBH, LLC		
Address of taxpayer (*number and street, city, state, and ZIP code*): 6100 Tower Circle, Ste. 1000, Franklin, TN 37067		
Name of contact person: Anita Aluotto, Tax Director	Telephone number: (615) 861-6000	E-mail address: anita.aluotto@acadiahealthcare.com

SECTION 2 — LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Name of designating body: Fort Wayne Common Council		Resolution number:
Location of property: 3955 W. Washington Center Rd., Ft. Wayne, IN	County: Allen	DLGF taxing district number: 73
Description of real property improvements, redevelopment, or rehabilitation (*use additional sheets if necessary*): New, 80,000 sq. ft. behavioral health hospital (inpatient and outpatient services)		Estimated start date (*month, day, year*): 06/01/2021
		Estimated completion date (*month, day, year*): 12/31/2023

SECTION 3 — ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT

Current number	Salaries	Number retained	Salaries	Number additional	Salaries
0.00	$0.00	0.00	$0.00	120.00	$7,539,012.80

SECTION 4 — ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT

	REAL ESTATE IMPROVEMENTS	
	COST	ASSESSED VALUE
Current values		145,700.00
Plus estimated values of proposed project	30,400,000.00	
Less values of any property being replaced		
Net estimated values upon completion of project	30,400,000.00	

SECTION 5 — WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER

Estimated solid waste converted (*pounds*) ____________	Estimated hazardous waste converted (*pounds*) ____________

Other benefits

SECTION 6 — TAXPAYER CERTIFICATION

I hereby certify that the representations in this statement are true.

Signature of authorized representative: DocuSigned by: Isa Diaz A5B85C545D9E4E7...	Date signed (*month, day, year*): 3/25/2021
Printed name of authorized representative: Isa Diaz	Title: SVP of Strategic Affairs

DocuSign Envelope ID: DD7C7B8A-37B0-4FC0-AF97-FABE0C86C4CE

FOR USE OF THE DESIGNATING BODY

We find that the applicant meets the general standards in the resolution adopted or to be adopted by this body. Said resolution, passed or to be passed under IC 6-1.1-12.1, provides for the following limitations:

A. The designated area has been limited to a period of time not to exceed — calendar years* *(see below)*. The date this designation expires is December 31, 2021.

B. The type of deduction that is allowed in the designated area is limited to:
1. Redevelopment or rehabilitation of real estate improvements ☒ Yes ☐ No
2. Residentially distressed areas ☐ Yes ☒ No

C. The amount of the deduction applicable is limited to $ unlimited.

D. Other limitations or conditions *(specify)* N/A

E. Number of years allowed: ☐ Year 1 ☐ Year 2 ☐ Year 3 ☐ Year 4 ☐ Year 5 (* see below) ☐ Year 6 ☐ Year 7 ☐ Year 8 ☐ Year 9 ☒ Year 10

F. For a statement of benefits approved after June 30, 2013, did this designating body adopt an abatement schedule per IC 6-1.1-12.1-17?
☒ Yes ☐ No
If yes, attach a copy of the abatement schedule to this form.
If no, the designating body is required to establish an abatement schedule before the deduction can be determined.

We have also reviewed the information contained in the statement of benefits and find that the estimates and expectations are reasonable and have determined that the totality of benefits is sufficient to justify the deduction described above.

Approved *(signature and title of authorized member of designating body)*	Telephone number ( )	Date signed *(month, day, year)*
Printed name of authorized member of designating body	Name of designating body	
Attested by *(signature and title of attester)*	Printed name of attester	

* If the designating body limits the time period during which an area is an economic revitalization area, that limitation does not limit the length of time a taxpayer is entitled to receive a deduction to a number of years that is less than the number of years designated under IC 6-1.1-12.1-17.

A. For residentially distressed areas where the Form SB-1/Real Property was approved prior to July 1, 2013, the deductions established in IC 6-1.1-12.1-4.1 remain in effect. The deduction period may not exceed five (5) years. For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. The deduction period may not exceed ten (10) years. (See IC 6-1.1-12.1-17 below.)

B. For the redevelopment or rehabilitation of real property where the Form SB-1/Real Property was approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. (See IC 6-1.1-12.1-17 below.)

IC 6-1.1-12.1-17
Abatement schedules
Sec. 17. (a) A designating body may provide to a business that is established in or relocated to a revitalization area and that receives a deduction under section 4 or 4.5 of this chapter an abatement schedule based on the following factors:
(1) The total amount of the taxpayer's investment in real and personal property.
(2) The number of new full-time equivalent jobs created.
(3) The average wage of the new employees compared to the state minimum wage.
(4) The infrastructure requirements for the taxpayer's investment.
(b) This subsection applies to a statement of benefits approved after June 30, 2013. A designating body shall establish an abatement schedule for each deduction allowed under this chapter. An abatement schedule must specify the percentage amount of the deduction for each year of the deduction. An abatement schedule may not exceed ten (10) years.
(c) An abatement schedule approved for a particular taxpayer before July 1, 2013, remains in effect until the abatement schedule expires under the terms of the resolution approving the taxpayer's statement of benefits.

DocuSign Envelope ID: DD7C7B8A-37B0-4FC0-AF97-FABE0C86C4CE

STATEMENT OF BENEFITS PERSONAL PROPERTY

State Form 51764 (R4 / 11-15)
Prescribed by the Department of Local Government Finance

CITY OF FT. WAYNE
MAR 30 2021 CR-1
COMMUNITY DEVELOPMENT

FORM SB-1 / PP

PRIVACY NOTICE
Any information concerning the cost of the property and specific salaries paid to individual employees by the property owner is confidential per IC 6-1.1-12.1-5.1.

INSTRUCTIONS

1. *This statement must be submitted to the body designating the Economic Revitalization Area prior to the public hearing if the designating body requires information from the applicant in making its decision about whether to designate an Economic Revitalization Area. Otherwise this statement must be submitted to the designating body* ***BEFORE*** *a person installs the new manufacturing equipment and/or research and development equipment, and/or logistical distribution equipment and/or information technology equipment for which the person wishes to claim a deduction.*
2. *The statement of benefits form must be submitted to the designating body and the area designated an economic revitalization area before the installation of qualifying abatable equipment for which the person desires to claim a deduction.*
3. *To obtain a deduction, a person must file a certified deduction schedule with the person's personal property return on a certified deduction schedule (Form 103-ERA) with the township assessor of the township where the property is situated or with the county assessor if there is no township assessor for the township. The 103-ERA must be filed between January 1 and May 15 of the assessment year in which new manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment is installed and fully functional, unless a filing extension has been obtained. A person who obtains a filing extension must file the form between January 1 and the extended due date of that year.*
4. *Property owners whose Statement of Benefits was approved, must submit Form CF-1/PP annually to show compliance with the Statement of Benefits. (IC 6-1.1-12.1-5.6)*
5. *For a Form SB-1/PP that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. For a Form SB-1/PP that is approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. (IC 6-1.1-12.1-17)*

SECTION 1 — TAXPAYER INFORMATION

Name of taxpayer: FWBH, LLC	Name of contact person: Anita Aluotto, Tax Director
Address of taxpayer *(number and street, city, state, and ZIP code)*: 6100 Tower Circle, Ste. 1000, Franklin, TN 37067	Telephone number: (615) 861-6000

SECTION 2 — LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Name of designating body: Fort Wayne Common Council		Resolution number (s):
Location of property: 3955 W. Washington Center Rd., Ft. Wayne, IN	County: Allen	DLGF taxing district number: 73

Description of manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment. *(Use additional sheets if necessary.)*
New Information Technology Investment - Healthcare Support Systems

	ESTIMATED START DATE	ESTIMATED COMPLETION DATE
Manufacturing Equipment		
R & D Equipment		
Logist Dist Equipment		
IT Equipment	12/01/2021	12/31/2024

SECTION 3 — ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT

Current number	Salaries	Number retained	Salaries	Number additional	Salaries
0	0	0	0	120	$7,539,012.80

SECTION 4 — ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT

NOTE: Pursuant to IC 6-1.1-12.1-5.1 (d) (2) the **COST** of the property is confidential.

	MANUFACTURING EQUIPMENT		R & D EQUIPMENT		LOGIST DIST EQUIPMENT		IT EQUIPMENT	
	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE
Current values								
Plus estimated values of proposed project							1,800,000	
Less values of any property being replaced								
Net estimated values upon completion of project								

SECTION 5 — WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER

Estimated solid waste converted (*pounds*) ______________________
Estimated hazardous waste converted (*pounds*) ______________________

Other benefits:

SECTION 6 — TAXPAYER CERTIFICATION

I hereby certify that the representations in this statement are true.

Signature of authorized representative: DocuSigned by: Isa Diaz A5B85C545D9E4E7...	Date signed (*month, day, year*): 3/25/2021
Printed name of authorized representative: Isa Diaz	Title: SVP of Strategic Affairs

FOR USE OF THE DESIGNATING BODY

We have reviewed our prior actions relating to the designation of this economic revitalization area and find that the applicant meets the general standards adopted in the resolution previously approved by this body. Said resolution, passed under IC 6-1.1-12.1-2.5, provides for the following limitations as authorized under IC 6-1.1-12.1-2.

A. The designated area has been limited to a period of time not to exceed — calendar years * *(see below)*. The date this designation expires is December 31, 2021. *NOTE: This question addresses whether the resolution contains an expiration date for the designated area.*

B. The type of deduction that is allowed in the designated area is limited to:
1. Installation of new manufacturing equipment; ☐ Yes ☒ No
2. Installation of new research and development equipment; ☐ Yes ☒ No
3. Installation of new logistical distribution equipment. ☐ Yes ☒ No
4. Installation of new information technology equipment; ☒ Yes ☐ No

☐ Enhanced Abatement per IC 6-1.1-12.1-18 *Check box if an enhanced abatement was approved for one or more of these types.*

C. The amount of deduction applicable to new manufacturing equipment is limited to $ N/A cost with an assessed value of $ N/A. *(One or both lines may be filled out to establish a limit, if desired.)*

D. The amount of deduction applicable to new research and development equipment is limited to $ N/A cost with an assessed value of $ N/A. *(One or both lines may be filled out to establish a limit, if desired.)*

E. The amount of deduction applicable to new logistical distribution equipment is limited to $ N/A cost with an assessed value of $ N/A. *(One or both lines may be filled out to establish a limit, if desired.)*

F. The amount of deduction applicable to new information technology equipment is limited to $ unlimited cost with an assessed value of $ unlimited. *(One or both lines may be filled out to establish a limit, if desired.)*

G. Other limitations or conditions *(specify)* N/A

H. The deduction for new manufacturing equipment and/or new research and development equipment and/or new logistical distribution equipment and/or new information technology equipment installed and first claimed eligible for deduction is allowed for:

☐ Year 1 ☐ Year 2 ☐ Year 3 ☐ Year 4 ☐ Year 5
☐ Year 6 ☐ Year 7 ☐ Year 8 ☐ Year 9 ☒ Year 10

☐ Enhanced Abatement per IC 6-1.1-12.1-18 Number of years approved: ________ *(Enter one to twenty (1-20) years; may not exceed twenty (20) years.)*

I. For a Statement of Benefits approved after June 30, 2013, did this designating body adopt an abatement schedule per IC 6-1.1-12.1-17? ☒ Yes ☐ No
If yes, attach a copy of the abatement schedule to this form.
If no, the designating body is required to establish an abatement schedule before the deduction can be determined.

Also we have reviewed the information contained in the statement of benefits and find that the estimates and expectations are reasonable and have determined that the totality of benefits is sufficient to justify the deduction described above.

Approved by: *(signature and title of authorized member of designating body)*	Telephone number ( )	Date signed *(month, day, year)*
Printed name of authorized member of designating body	Name of designating body	
Attested by: *(signature and title of attester)*	Printed name of attester	

* If the designating body limits the time period during which an area is an economic revitalization area, that limitation does not limit the length of time a taxpayer is entitled to receive a deduction to a number of years that is less than the number of years designated under IC 6-1.1-12.1-17.

IC 6-1.1-12.1-17
Abatement schedules

Sec. 17. (a) A designating body may provide to a business that is established in or relocated to a revitalization area and that receives a deduction under section 4 or 4.5 of this chapter an abatement schedule based on the following factors:
(1) The total amount of the taxpayer's investment in real and personal property.
(2) The number of new full-time equivalent jobs created.
(3) The average wage of the new employees compared to the state minimum wage.
(4) The infrastructure requirements for the taxpayer's investment.
(b) This subsection applies to a statement of benefits approved after June 30, 2013. A designating body shall establish an abatement schedule for each deduction allowed under this chapter. An abatement schedule must specify the percentage amount of the deduction for each year of the deduction. An abatement schedule may not exceed ten (10) years.
(c) An abatement schedule approved for a particular taxpayer before July 1, 2013, remains in effect until the abatement schedule expires under the terms of the resolution approving the taxpayer's statement of benefits.

BILL NO. R-21- -

CONFIRMING RESOLUTION NO. R-________

A CONFIRMING RESOLUTION designating an "Economic Revitalization Area" and approving a waiver of non-compliance under I.C. 6-1.1-12 for property commonly known as 3955 W. Washington Center Road, Fort Wayne, Indiana 46818 (Acadia Fort Wayne JV Holdings, LLC/Acadia Healthcare/FWBH,LLC)

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 120 full-time, permanent jobs for a total additional annual payroll of $7,539,012, with the average additional, annual job salary being $62,825; and

WHEREAS, the total estimated project cost is $32,200,000; and

WHEREAS, representatives of Acadia Fort Wayne JV Holdings, LLC/Acadia Healthcare/FWBH,LLC informed Common Council that the application for designation under I.C. 6-1.1-12 was submitted after the initiating the project by applying for a Improvement Location Permit; and

WHEREAS, Acadia Fort Wayne JV Holdings, LLC/Acadia Healthcare/FWBH,LLC has submitted a written request for a waiver of non-compliance under I.C. 6-1.1-12.1-11.3; and

WHEREAS, I.C. 6-1.1-12.1-11.3 permits non-compliance events such as the untimely filing of an application, statement of benefits, or another document required to be filed under I.C. 6-1.1-12.1; and

WHEREAS, the Common Council acknowledges that Acadia Fort Wayne JV Holdings, LLC/Acadia Healthcare/FWBH,LLC has requested a waiver of non-compliance which the Common Council has the power and authority to approve under I.C. 6-1.1-12.1-11.3; and

WHEREAS, Common Council finds that Acadia Fort Wayne JV Holdings, LLC/Acadia Healthcare/FWBH,LLC did not comply with I.C. 6-1.1-12.1 by:

(a) failure to provide the completed statement of benefits forms to the Common Council before the public hearing,

(b) failure to submit the completed statement of benefits form to the Common Council before initiation of redevelopment or rehabilitation,

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, I.C. 6-1.1-12.1-11.3(c) and I.C. 5-3-1and a public hearing has been conducted on said Resolution and waiver.

WHEREAS, representatives of Acadia Fort Wayne JV Holdings, LLC/Acadia Healthcare/FWBH,LLC were in attendance and presented testimony on why a waiver should be granted; and

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

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

SECTION 1. That, Common Council hereby adopts a waiver of non-compliance with I.C. 6-1.1-12.1-11.3 regarding:

(a) failure to provide the completed statement of benefits forms to the common council before the public hearing,

(b) failure to submit the completed statement of benefits form to the common council before initiation of redevelopment or rehabilitation, and for which Acadia Fort Wayne JV Holdings, LLC/Acadia Healthcare/FWBH,LLC desires to claim an Economic Revitalization Area deduction.

SECTION 2. That, the Resolution previously designating the above described property as an "Economic Revitalization Area" is confirmed in all respects.

SECTION 3. 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 4. 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 June 1, 2021 and December 31, 2023 and personal property for new information technology equipment improvements to be made between December 1, 2021 and December 31, 2024.

SECTION 5. 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 manufacturing 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 installation of the new manufacturing, logistical distribution and information technology equipment.

SECTION 6. 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 $3.2510/$100.

(b) If the proposed development does occur and no deduction is granted, the approximate current year tax rate for the site would be $3.5721/$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 $3.2510/$100 (the change would be negligible).

(d) If the proposed new manufacturing, logistical distribution and information technology equipment is not installed, the approximate current year tax rates for this site would be $3.2510/$100.

(e) If the proposed new information technology equipment is installed and no deduction is granted, the approximate current year tax rate for the site would be $3.2510/$100 (the change would be negligible).

(f) If the proposed manufacturing, logistical distribution and 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 $3.2510/$100 (the change would be negligible).

SECTION 7. That, pursuant to I.C. 6-1.1-12.1, it is hereby determined that the deduction from the assessed value of the real and personal property shall be for a period of ten years.

SECTION 8. The deduction schedule from the assessed value of the real 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 9. The deduction schedule from the assessed value of new 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 10. 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 11. For manufacturing, logistical distribution and 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 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 subsequent years, the performance report must be updated and submitted along with the deduction application at the time of filing.

SECTION 12. 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 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 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 not file a personal property tax return in the taxing district in which the property is located, the information must be provided by May 15.

SECTION 13. The performance report must contain the following information:

A. The cost and description of real property improvements and/or new manufacturing, logistical distribution and information technology equipment acquired.
B. The number of employees hired through the end of the preceding calendar year as a result of the deduction.
C. The total salaries of the employees hired through the end of the preceding calendar year as a result of the deduction.
D. The total number of employees employed at the facility receiving the deduction.
E. The total assessed value of the real and/or personal property deductions.
F. The tax savings resulting from the real and/or personal property being abated.

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

SECTION 15. That, pursuant to I.C. 6-1.1-12.1-12 et al, any property owner that has received a deduction under section 3 or 4.5 of this chapter may be required to repay the deduction amount as determined by the county auditor in accordance with section 12 of said chapter if the property owner ceases operations at the facility for which the deduction was granted and if the Common Council finds that the property owner obtained the deduction by intentionally providing false information concerning the property owner's plans to continue operation at the facility.

SECTION 16. 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 A LEGALITY

____

Carol Helton, City Attorney