

**A RESOLUTION Considering a Waiver of Non-Compliance for a Late-Filed Compliance with Statement of Benefits (Form CF-1/Real Property) and Considering a Determination of Substantial Compliance or Non-Compliance for with Statement of Benefits Approved Under R-55-17 for 2990 E. Coliseum Boulevard, Fort Wayne, Indiana 46805 (Intellectual Technology, Inc./2990 Coliseum, LLC)**

**WHEREAS**, Common Council has previously designated and declared by Declaratory Resolution and Confirming Resolution property at 2990 E. Coliseum Boulevard for Intellectual Technology, Inc./2990 Coliseum, LLC (Confirming Resolution R-55-17) 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 Intellectual Technology, Inc./2990 Coliseum, LLC and approved under Confirming Resolution R-55-17 was for \$259,000 in real property improvements and \$590,000 in personal property improvements; and

**WHEREAS**, Intellectual Technology, Inc./2990 Coliseum, LLC's 2020 Compliance with Statement of Benefits (Form CF-1/Personal Property) was filed in a timely manner on, or prior to, June 15, 2020 with the City and Allen County Assessor; and

**WHEREAS**, Intellectual Technology, Inc./2990 Coliseum, LLC's Compliance with Statement of Benefits (Form CF-1/Real Property) was not filed in a timely manner on, or prior to, June 15, 2020 with the Allen County Auditor; and

**WHEREAS**, the City has given Intellectual Technology, Inc./2990 Coliseum, LLC notice to file their Compliance with Statement of Benefits (Form CF-1/Real Property) and to submit an application for a waiver of non-compliance for their late filed Compliance with Statement of Benefits (Form CF-1/Real Property); and

**WHEREAS**, Intellectual Technology, Inc./2990 Coliseum, LLC has filed their Compliance with Statement of Benefits (Form CF-1/Real Property) with the Auditor and submitted an application for a waiver of non-compliance for their late filed Compliance with Statement of Benefits (Form CF-1/Real Property) with the City; and

**WHEREAS**, the Common Council acknowledges that Intellectual Technology, Inc./2990 Coliseum, 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**, Intellectual Technology, Inc./2990 Coliseum, LLC has fulfilled its pledge to complete the project and update existing office, commercial, flex space at 2990 E. Coliseum Boulevard for expansion and construct a pedestrian bridge to connect said space with already occupied office, commercial, flex space at 2980 E. Coliseum Boulevard. New personal property was also purchased and installed; and

**WHEREAS**, Based on the CF-1 statement of benefits recently submitted, Intellectual Technology, Inc./2990 Coliseum, LLC has established that they have substantially complied with its approved statement of benefits; and

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

3                   **WHEREAS**, if Common Council approves the waiver of non-compliance for the late filed  
4 Statement of Benefits Form CF-1/Real Property then Common Council will also determine  
5 substantial compliance or non-compliance with statement of benefits; and

6                   **WHEREAS**, a public hearing of the Common Council has been held on the waiver.

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

9                   **[OPTION 1]**

10                  **SECTION 1.** That, Intellectual Technology, Inc./2990 Coliseum, LLC's request for a waiver of  
11 clerical and technical errors and nonconformities with its Statement of Benefits Form CF-1/Real  
12 Property requirements is hereby denied and as such the phase-in granted under Confirming  
13 Resolution R-55-17 for real property is terminated.

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

16                  **[OPTION 2]**

17                  **SECTION 1.** That all clerical and technical errors and nonconformities of Intellectual Technology,  
18 Inc./2990 Coliseum, LLC's Statement of Benefits Form CF-1/Real Property requirements that are  
19 waivable under State and local law, including without limitation those errors and nonconformities  
20 described in I.C. 6-1.1-12.1-9.5 are hereby waived.

21                  **SECTION 2.     [OPTION A]** That Common Council finds that the CF-1 form filed by Intellectual  
22 Technology, Inc./2990 Coliseum, LLC with an approved Economic Revitalization Area for 2020 is  
23 in substantial compliance pursuant to I.C. 6-1.1-12.1 and Section 153.21 of the Municipal Code  
24 of the City of Fort Wayne by virtue of retaining 75% of the 82 full-time jobs and eight part-time  
25 jobs or 61 full-time jobs and six part-time jobs that were stated to be retained and retaining 75%  
26 of the \$5,382,804 in annual payroll or \$4,037,103 in annual payroll that was stated that would be  
27 generated by the jobs retained and creating 15 full-time jobs or 11 full-time jobs that were stated  
28 to be created and creating \$1,010,000 in annual payroll or \$757,500 in annual payroll that was  
29 stated to be created. Therefore, the continuation of Intellectual Technology, Inc./2990 Coliseum,  
30 LLC's tax phase-in 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.

**SECTION 2.     [OPTION B]** That Common Council finds that the CF-1 forms filed by Intellectual  
Technology, Inc./2990 Coliseum, LLC with an approved Economic Revitalization Area with an  
approved Economic Revitalization Area for 2020 are not in substantial compliance pursuant to

1 I.C. 6-1.1-12.1 and Section 153.21 of the Municipal Code of the City of Fort Wayne for failure to  
2 retain 75% of the 82 full-time jobs and eight part-time jobs or 61 full-time jobs and six part-time  
3 jobs that were stated to be retained and retaining 75% of the \$5,382,804 in annual payroll or  
4 \$4,037,103 in annual payroll that was stated that would be generated by the jobs retained and  
5 creating 15 full-time jobs or 11 full-time jobs that were stated to be created and creating  
6 \$1,010,000 in annual payroll or \$757,500 in annual payroll that was stated to be created.  
7 Intellectual Technology, Inc./2990 Coliseum, LLC did make reasonable efforts to substantially  
8 comply with the statement of benefits and Intellectual Technology, Inc./2990 Coliseum, LLC's  
9 failure to substantially comply was caused by factors beyond the control of Intellectual  
10 Technology, Inc./2990 Coliseum, LLC. Therefore, the continuation of Intellectual Technology,  
11 Inc./2990 Coliseum, LLC's tax phase-in is hereby approved. The Allen County Auditor shall be  
12 supplied with a copy of this Resolution, upon passage, and is instructed to apply the tax phase-  
13 in.

14 **SECTION 2. [OPTION C]** That Common Council finds that the CF-1 form filed by Intellectual  
15 Technology, Inc./2990 Coliseum, LLC with an approved Economic Revitalization Area for 2020 is  
16 not in substantial compliance pursuant to I.C. 6-1.1-12.1 and Section 153.21 of the Municipal  
17 Code of the City of Fort Wayne for failure to retain 75% of the 82 full-time jobs and eight part-time  
18 jobs or 61 full-time jobs and six part-time jobs that were stated to be retained and retaining 75%  
19 of the \$5,382,804 in annual payroll or \$4,037,103 in annual payroll that was stated that would be  
20 generated by the jobs retained and creating 15 full-time jobs or 11 full-time jobs that were stated  
21 to be created and creating \$1,010,000 in annual payroll or \$757,500 in annual payroll that was  
22 stated to be created. Intellectual Technology, Inc./2990 Coliseum, LLC did not make reasonable  
23 efforts to substantially comply with the statement of benefits and Intellectual Technology,  
24 Inc./2990 Coliseum, LLC's failure to substantially comply was not caused by factors beyond the  
25 control of Intellectual Technology, Inc./2990 Coliseum, LLC. As a result of said failure, the tax  
26 phase-in for Intellectual Technology, Inc./2990 Coliseum, LLC is hereby terminated by Common  
27 Council. The Allen County Auditor shall be supplied with a copy of this Resolution, upon  
28 passage, and is instructed to terminate the abatement for real property improvements.

29 **SECTION 3.** That, this Resolution shall be in full force and effect from and after its passage and  
30 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