BILL NO. R-20-03-06

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 4321 Goshen Road Fort Wayne, IN 46818 (First Gear, Inc.)

WHEREAS, Petitioner has duly filed its petition dated August 14, 2019 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, Common Council previously confirmed an "Economic Revitalization Area" (Confirming Resolution R-25-97) for Petitioner for properly commonly known as **7606 Freedom Way, Fort Wayne, Indiana 46818**; and

WHEREAS, at that time, Petitioner installed new manufacturing equipment at **7606 Freedom Way, Fort Wayne, Indiana 46818** for which deductions from assessed valuation have been applied and in place since the aforementioned confirmation; and

WHEREAS, Petitioner now requests that the new manufacturing· equipment for which deductions from assessed valuation have been applied be relocated to **4321 Goshen Road** and the equipment shall be eligible for the remaining deductions from assessed valuation, under I.C. 6-1.1-12.1-4.6; and

WHEREAS, Council has previously approved the following resolutions, **R-24-12**, **R-77-16**, **R-47-18**, and **R-66-19** under which the applicant shall continue to satisfy compliance levels contained in said resolutions, specifically, job creation, job retention, and payroll requirements; and

WHEREAS, the total estimated cost for equipment previously approved and to be relocated is $4,440,000; and

WHEREAS, all previous Declaratory and Confirming Resolutions pertaining to the relevant Economic Revitalization Area designations and deduction for equipment the applicant wishes to relocate are attached to this resolution.

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, 2021unless 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.

(d) In accordance with I.C. 6-1.1-12.1-4.6 that Common Council shall publish notice of the adoption and substance of this resolution and set this designation as an "Economic Revitalization Area" for public hearing;

(e) Common Council hall notify each taking unit within the original and the new economic revitalization area in accordance with I.C. 6-1.1-12.1-4(G).

SECTION 3. That, said designation of the hereinabove described property as an "Economic Revitalization Area" shall continue to apply to a deduction of the assessed value of personal property for manufacturing equipment to be relocated by July 31, 2020.

SECTION 4. That, the estimate of the number of individuals that will be employed or whose employment will be retained, the estimate of the annual salaries of those individuals, and the estimate of the value of moved manufacturing equipment are reasonable and are benefits that can be reasonably expected to result from the proposed described installation of new manufacturing equipment. These estimates are consistent with Petitioner's Statement of Benefits.

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

(a) If the proposed new manufacturing equipment is not moved and installed, the approximate current year tax rates for this site would be $3.2934/$100.

(b) If the proposed new manufacturing equipment is moved and installed and no deduction is granted, the approximate current year tax rate for the site would be \$3.2934/\$100 (the change would be negligible).

(c) If the proposed new manufacturing equipment is moved and installed and a deduction percentage of eighty percent (80%) is assumed, the approximate current year tax rate for the site would be \$3.2934/\$100 (the change would be negligible).

SECTION 6. That, 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 was determined that the deduction from the assessed value of the new manufacturing equipment approved under R-24-12 is for a period of ten years.

SECTION 8. The deduction schedule from the assessed value of new manufacturing equipment pursuant to I.C. 6-1.1-12.1-17 was approved under R-24-12 as follows:

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%

If approved, as of the date of passage, there are two years remaining on the deduction schedule.

SECTION 9. That, pursuant to I.C. 6-1.1-12.1, it was determined that the deduction from the assessed value of the new manufacturing equipment approved under R-77-16 is for a period of five years.

SECTION 10. The deduction schedule from the assessed value of new manufacturing equipment pursuant to I.C. 6-1.1-12.1-17 was approved under R-77-16 as follows:

Year of Deduction	Percentage
1	100%
2	80%
3	60%
4	40%
5	20%
6	0%

If approved, as of the date of passage, there are two years remaining on the deduction schedule.

SECTION 11. That, pursuant to I.C. 6-1.1-12.1, it was determined that the deduction from the assessed value of the new manufacturing equipment approved under R-47-18 is for a period of seven years.

SECTION 12. The deduction schedule from the assessed value of new manufacturing equipment pursuant to I.C. 6-1.1-12.1-17 was approved under R-47-18 as follows:

Year of Deduction	Percentage
1	100%
2	85%
3	71%
4	57%
5	43%
6	29%
7	14%
8	0%

If approved, as of the date of passage, there are six years remaining on the deduction schedule.

SECTION 13. That, pursuant to I.C. 6-1.1-12.1, it was determined that the deduction from the assessed value of the new manufacturing equipment approved under R-66-19 is for a period of seven years.

SECTION 14. The deduction schedule from the assessed value of new manufacturing equipment pursuant to I.C. 6-1.1-12.1-17 was approved under R-66-19 as follows:

Year of Deduction	Percentage
1	100%
2	85%
3	71%
4	57%
5	43%
6	29%
7	14%
8	0%

If approved, as of the date of passage, there are nine years remaining on the deduction schedule.

SECTION 15. 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 and relocation.

SECTION 16. That, the taxpayer is non-delinquent on any and all property tax due to jurisdictions within Allen County, Indiana.

SECTION 17. 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 said 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 18. 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

____
Joseph G. Bonahoom, Attorney for Common Council

CITY OF FT. WAYNE
CRJ
MAR 05 2020
COMMUNITY DEVELOPMENT

12/2019

ECONOMIC REVITALIZATION AREA APPLICATION
CITY OF FORT WAYNE, INDIANA

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

- ☐ **Real Estate Improvements**
- ☒ **Personal Property Improvements**
- ☐ **Vacant Commercial or Industrial Building**

Total cost of real estate improvements:	
Total cost of manufacturing equipment improvements:	$4,444,000
Total cost of research and development equipment improvements:	
Total cost of logistical distribution equipment improvements:	
Total cost of information technology equipment improvements:	
TOTAL OF ABOVE IMPROVEMENTS:	$4,444,000

GENERAL INFORMATION

Real property taxpayer's name: First Gear, Inc.

Personal property taxpayer's name: First Gear, Inc.

Telephone number: (260) 490-3238

Address listed on tax bill: 7606 Freedom Way, Fort Wayne, IN 46818

Name of company to be designated, if applicable: First Gear, Inc.

Year company was established: 1988

Address of property to be designated: 4321 Goshen Road, Fort Wayne, IN 46818

Real estate property identification number: 02-07-17-451-004.000-073

Contact person name: Rhonda Blickenstaff

Contact person telephone number: (260) 490-3238 Contact email: rblickenstaff@first-gear.com

Contact person address: 7606 Freedom Way, Fort Wayne, IN 46818

List company officer and/or principal operating personnel

NAME	TITLE	ADDRESS	PHONE NUMBER
Gregory A. Leffler	President	7606 Freedom Way, Fort Wayne, IN 46818	(260) 490-3238
Cindy Leffler	Vice-President	7606 Freedom Way, Fort Wayne, IN 46818	(260) 490-3238
Gregory A. Leffler Jr	Quality Manager	7606 Freedom Way, Fort Wayne, IN 46818	(260) 490-3238
Rhonda Blickenstaff	General Manager	7606 Freedom Way, Fort Wayne, IN 46818	(260) 490-3238

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

NAME	PERCENTAGE
Gregory A Leffler	100%

☐ 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? 92%

What is the company's primary North American Industrial Classification Code (NAICs)? 333612

Describe the nature of the company's business, product, and/or service:
First Gear, Inc. processes gears for others, using several types of machines depending on the operation performed.

Dollar amount of annual sales for the last three years:

Year	Annual Sales
2016	$2,112,702
2017	$2,322,776
2018	$2,930,199

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

Customer Name	City/State	Annual Gross Sales
RW Screw	Massillon, OH	$455,332
CA Tool	Churubusco, IN	$307,365
M.W. Bevins Company	Tulsa, OK	$287,937

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

Supplier Name	City/State	Annual Gross Purchases
SRS Manufacturing	Clinton Township, MI	$64,406
Memcor-Truohm	Huntington, IN	$59,463
Earle M Jorgenson Co	Chicago, IL	$52,060

List the company's top three competitors:

Competitor Name	City/State
Forest City Gear	Roscoe, IL
Schafer Industries	South Bend, IN
Perry Technology Corporation	New Hartford, CT

Describe the product or service to be produced or offered at the project site:

First Gear, Inc. processes gears for others, using several types of machines depending on the operation performed.

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?

Since the relocation of Panoramic Corporation a, the building located at 4321 Goshen Road, Fort Wayne, IN 46818 has been unoccupied. The current location of First Gear has become too small for current and future operations. The Goshen Road location will allow First Gear to continue to grow and expand.

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: ______________________________

____

____

Describe the condition of the structure(s) listed above: ______________________________

____

____

Describe the improvements to be made to the property to be designated for tax phase-in purposes: ______________

____

____

____

____

Projected construction start (month/year): ____________________

Projected construction completion (month/year): ______________________

☐ 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)

Personal property previously approved under confirming resolutions R-24-12, R-77-16, R-47-18, and R-16-19.

☒ 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): ______

Date last piece of equipment will be installed (month/year): July 2020

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

Term of Depreciation = 7 years

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? ____________________

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

____

Describe the condition of the structure(s) listed above: ____________________

Projected occupancy date (month/year): ____________________

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.

____

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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

Retained Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll

Additional Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll

PUBLIC BENEFIT INFORMATION

Current Part-Time or Temporary Jobs

Occupation	Occupation Code	Number of Jobs	Total Payroll

Retained Part-Time or Temporary Jobs

Occupation	Occupation Code	Number of Jobs	Total Payroll

Additional Part-Time or Temporary Jobs

Occupation	Occupation Code	Number of Jobs	Total Payroll

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: ____________________________________

____

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

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.

Greg A Leffler

Signature of Taxpayer/Owner

Gregory A. Leffler

Printed Name and Title of Applicant

3/5/2020

Date

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

[redacted]

EXHIBIT A

ZOHRAB K. TAZIAN, P.E. & L.S.
JOHN C. SAUER, L.S.
SAM L. FAUST, L.S.

ZKtazian
ENGINEERING & LAND PLANNING
ASSOCIATES, INC.
315 WEST WAYNE STREET
SUITE 202
FORT WAYNE, INDIANA 46802
PHONES: 219/424-3232
219/424-3234 FAX

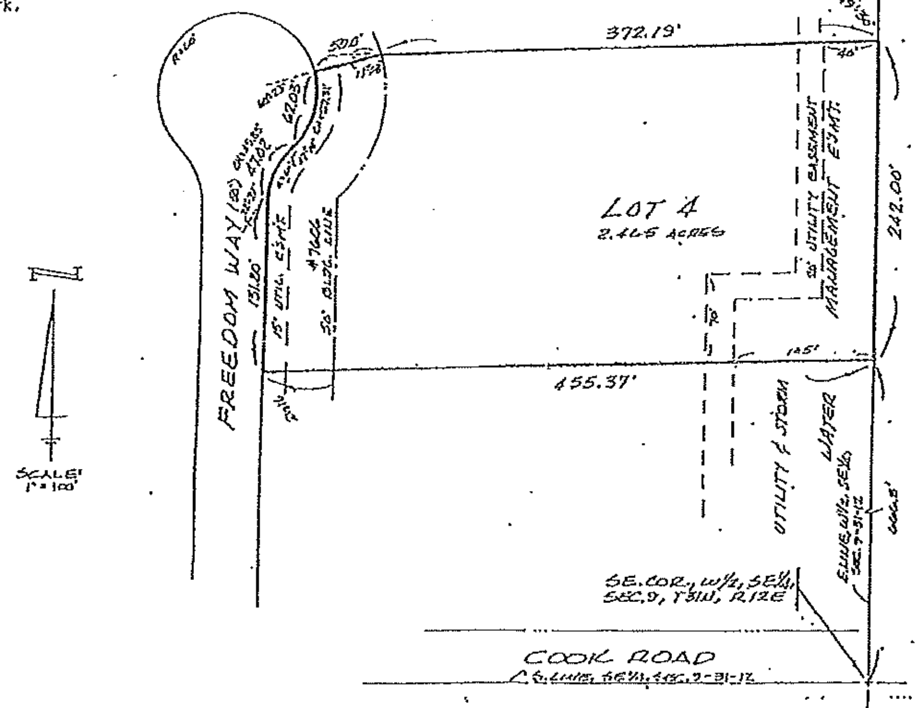
CERTIFICATE OF SURVEY

This document is a record of a resurvey of land and real estate prepared in conformity with established rules of surveying and made in accorda with the records or plat on file in the Recorder's office of________________County, State of Indiana. The land described ex in full dimensions as shown hereon in feet. It is free from encroachments by adjoining land owners unless specifically stated below. Corners v perpetuated as indicated.

DESCRIPTION OF REAL ESTATE

Part of the West Half of the Southeast Quarter of Section 9, Township 31 North, Range 12 East, Allen County, Indiana, more particularly described as follows, to wit:

Beginning on the East line of the West Half of the Southeast Quarter of said Section 9, at a point situated 666.8 feet North of the Southeast corner thereof; thence North, on and along said East line, a distance of 242.0 feet; thence Westerly, by a deflection angle left of 90 degrees 49 minutes 30 seconds and parallel to the South line of said Southeast Quarter, a distance of 372.19 feet; thence Southwesterly, by a deflection angle left of 13 degrees 00 minutes, a distance of 50.0 feet; thence Southwesterly, on and along the arc of a cul-de-sac curve having a radius of 60.0 feet, an arc distance of 62.03 feet, being subtended by a long chord having a length of 59.31 feet and deflecting left 60 degrees 23 minutes from the last described course, to the point of reverse curvature of a regular curve to the left having a radius of 60.0 feet; thence Southerly, on and along the arc of said curve, a distance of 47.02 feet, being subtended by a long chord having a length of 45.83 feet and deflecting right 07 degrees 10 minutes from the last described long chord; thence Southerly, and tangent to the last said curve, by a deflection angle left of 22 degrees 27 minutes from the last described long chord, a distance of 131.80 feet; thence East, by a deflection angle left of 91 degrees 12 minutes and parallel to said South line, a distance of 455.37 feet to the point of beginning, containing 2.465 acres of land, subject to all easements of record, this tract being Lot 4 in the proposed plat of Liberty Industrial Park.



I hereby certify on the 29th day of JUNE, 19 70 that the above survey is correct.
Surveyed for:
Survey No.:

JOHN C. SAUER
REGISTERED
No. S0364
STATE OF INDIANA
LAND SURVEYOR

Admn. Appr.______________

DIGEST SHEET

TITLE OF ORDINANCE: **Confirming Resolution**

DEPARTMENT REQUESTING ORDINANCE: **Community Development Division**

SYNOPSIS OF ORDINANCE: **This is to confirm the designation of an Economic Revitalization Area for First Gear, Inc. for eligible personal property improvements in the amount of $2,414,460. First Gear, Inc. will purchase and install new manufacturing equipment.**

EFFECT OF PASSAGE: **Investment of $1,800,000 and creation of three new full-time jobs with an annual payroll of $118,560 and retention of 25 full-time jobs with an annual payroll of $976,976.**

EFFECT OF NON-PASSAGE: **Potential loss of investment and creation three new full-time jobs with an annual payroll of $118,560 and retention of 25 full-time jobs with an annual payroll of $976,976.**

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

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

BILL NO. R-19-08-38

REPORT OF COMMITTEE ON FINANCE

September 10, 2019

Russ Jehl Chair

Jason Arp Co-Chair

All Council Members

A Confirming Resolution designating an "Economic Revitalization Area" under I.C. 6-1.1-12.1 for property commonly known as 7606 Freedom Way, Fort Wayne, Indiana 46818

First Gear, Inc.

COMMITTEE ON FINANCE HAVE HAD SAID Ordinance under consideration and beg leave to report back to the Common Council that said Ordinance

DO PASS	DO NOT PASS	ABSTAIN	NO REC
[signature]			
[signature]			
[signature]			
	[signature]		
[signature]			
[signature]			
[signature]			
[signature]			

LANA R. KEESLING
CITY CLERK

[signature]

Public Hearing Date: N/A
Read the first time in full and on motion by Councilman Jehl.
Read the second time by title and referred to the Finance Committee.
Read the third time in full and on motion by Councilman Jehl, placed on passage by the following vote:

TOTAL VOTES	AYES	NAYS	ABSTAINED	ABSENT
ARP	☐	☒	☐	☐
BARRANDA	☒	☐	☐	☐
CRAWFORD	☒	☐	☐	☐
DIDIER	☒	☐	☐	☐
ENSLEY	☐	☒	☐	☐
FREISTROFFER	☒	☐	☐	☐
HINES	☒	☐	☐	☐
JEHL	☒	☐	☐	☐
PADDOCK	☒	☐	☐	☐

DATED: September 10, 2019

Lana R. Keesling
LANA R. KEESLING, CITY CLERK

Passed and adopted by the Common Council of the City of Fort Wayne, Indiana, as Resolution No. R-19-08-38 on the 10th day of September, 2019

Lana R. Keesling
LANA R. KEESLING
CITY CLERK

John N. Crawford
PRESIDING OFFICER

Presented by me to the Mayor of the City of Fort Wayne, Indiana, on the 11th of September 2019, at the hour of 11:40 o'clock A.M. E.S.T.

Lana R. Keesling
LANA R. KEESLING, CITY CLERK

Approved and signed by me this 12TH day of SEPTEMBER 2019, at the hour of 9:30 o'clock AM. E.S.T.

Thomas C. Henry
THOMAS C. HENRY, MAYOR

FORT WAYNE, INDIANA
RECEIVED
SEP 13 2019
LANA R. KEESLING
CITY CLERK

BILL NO. R-19-08-37

DECLARATORY RESOLUTION NO. R-58-19

A DECLARATORY RESOLUTION designating an "Economic Revitalization Area" under I.C. 6-1.1-12.1 for property commonly known as 7606 Freedom Way, Fort Wayne, Indiana 46818 (First Gear, Inc.)

WHEREAS, Petitioner has duly filed its petition dated August 14, 2019 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 three full-time, permanent jobs for a total new, annual payroll of $118,560, with the average new annual job salary being $39,520 and retain 25 full-time, permanent jobs for a current annual payroll of $976,976, with the average current annual job salary being $39,079; and

WHEREAS, the total estimated project cost is $1,800,000; 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 a deduction of the assessed value of personal property for new manufacturing equipment improvements to be made between October 1, 2019 and December 31, 2020.

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 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 new manufacturing equipment.

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

(a) If the proposed new manufacturing equipment is not installed, the approximate current year tax rates for this site would be $3.2934/$100.

(b) If the proposed new manufacturing equipment is installed and no deduction is granted, the approximate current year tax rate for the site would be $3. 2934/$100 (the change would be negligible).

(c) If the proposed new manufacturing equipment is installed and a deduction percentage of eighty percent (80%) is assumed, the approximate current year tax rate for the site would be $3. 2934/$100 (the change would be negligible).

SECTION 6. That, 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 new manufacturing equipment shall be for a period of sevren years.

SECTION 8. The deduction schedule from the assessed value of new manufacturing equipment pursuant to I.C. 6-1.1-12.1-17 shall look like this:

Year of Deduction	Percentage
1	100%
2	85%
3	71%
4	57%
5	43%
6	29%
7	14%
8	0%

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

SECTION 10. That, the taxpayer is non-delinquent on any and all property tax due to jurisdictions within Allen County, Indiana.

SECTION 11. 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 said 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 12. 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: **First Gear, Inc. is requesting the designation of an Economic Revitalization Area for eligible personal property improvements in the amount of $1,800,000. First Gear, Inc. will purchase and install new manufacturing equipment.**

EFFECT OF PASSAGE: **Investment of $1,800,000, creation of three new full-time jobs with an annual payroll of $118,560 and retention of 25 full-time jobs with an annual payroll of $976,976.**

EFFECT OF NON-PASSAGE: **Potential loss of investment, three new full-time jobs and retention of 25 full-time jobs.**

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

ASSIGNED TO COMMITTEE (PRESIDENT): **Russ Jehl and Jason Arp**

BILL NO. R-19-08-37

REPORT OF COMMITTEE ON FINANCE

August 27, 2019

Russ Jehl Chair

Jason Arp Co-Chair

All Council Members

A Declaratory Resolution designating an "Economic Revitalization Area" under I.C. 6-1.1-12.1 for property commonly known as 7606 Freedom Way, Fort Wayne, Indiana 46818

First Gear, Inc.

This Resolution is to be Introduced, Discussed and Voted for Passage this evening

COMMITTEE ON FINANCE HAVE HAD SAID Ordinance under consideration and beg leave to report back to the Common Council that said Ordinance

DO PASS	DO NOT PASS	ABSTAIN	NO REC
[signature]			
[signature]			
[signature]			
	[signature]		
	[signature]		
[signature]			
[signature]			
[signature]			

LANA R. KEESLING
CITY CLERK

[signature]

Public Hearing Date: N/A
Read the first time in full and on motion by Councilman Jehl.
Read the second time by title and referred to the Finance Committee.
Read the third time in full and on motion by Councilman Jehl, placed on passage by the following vote:

TOTAL VOTES	AYES	NAYS	ABSTAINED	ABSENT
ARP	☐	☒	☐	☐
BARRANDA	☒	☐	☐	☐
CRAWFORD	☒	☐	☐	☐
DIDIER	☒	☐	☐	☐
ENSLEY	☐	☒	☐	☐
FREISTROFFER	☒	☐	☐	☐
HINES	☐	☐	☐	☒
JEHL	☒	☐	☐	☐
PADDOCK	☒	☐	☐	☐

DATED: August 27, 2019

Stacy A. Reed
STACY A. REED, DEPUTY CITY CLERK

Passed and adopted by the Common Council of the City of Fort Wayne, Indiana, as

Resolution No. R-19-08-37 on the 27th day of August , 2019

Stacy A. Reed
STACY A. REED
DEPUTY CITY CLERK

John N. Crawford
PRESIDING OFFICER

Presented by me to the Mayor of the City of Fort Wayne, Indiana, on the 28th of August 2019, at the hour of 12:15 o'clock P.M. E.S.T.

Stacy A. Reed
STACY A. REED, DEPUTY CITY CLERK

Approved and signed by me this 29TH day of August
2019, at the hour of 5:00 o'clock pm. E.S.T.

Thomas C. Henry
THOMAS C. HENRY, MAYOR

STATEMENT OF BENEFITS
PERSONAL PROPERTY
State Form 51764 (R4 / 11-15)
Prescribed by the Department of Local Government Finance

CITY OF FT. WAYNE
CRJ
AUG 14 2019
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: First Gear, Inc.	Name of contact person: Rhonda Blickenstaff
Address of taxpayer *(number and street, city, state, and ZIP code)*: 7606 Freedom Way, Fort Wayne, IN 46818	Telephone number: (260) 490-3238

SECTION 2 — LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Name of designating body: Fort Wayne Common Council		Resolution number (s): R-66-19
Location of property: 7606 Freedom Way, Fort Wayne, IN 46818	County: Allen	DLGF taxing district number: 037 FW Washington

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.)*

SR-38 Type B Swiss Automatic Lathe Machine
Koepfer Hobbing Maching
Finish Grinder
Honing Machine

	ESTIMATED START DATE	ESTIMATED COMPLETION DATE
Manufacturing Equipment	09/03/2019	12/31/2020
R & D Equipment		
Logist Dist Equipment		
IT Equipment		

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

Current number	Salaries	Number retained	Salaries	Number additional	Salaries
25	976,976	25	976,976	3	118,560

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	1,880,000							
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: Gregory A Leffler	Date signed *(month, day, year)*: 8-12-2019
Printed name of authorized representative: Gregory A. Leffler	Title: President

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 $ Unlimited cost with an assessed value of $ Unlimited. *(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 $ N/A cost with an assessed value of $ N/A. *(One or both lines may be filled out to establish a limit, if desired.)*

G. Other limitations or conditions *(specify)*______________________

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)*
	(260) 427-1221	08/27/19
Printed name of authorized member of designating body	Name of designating body	
Russ Jehl	City Council	
Attested by: *(signature and title of attestor)*	Printed name of attestor	
[signature], Asst. Deputy Clerk	Lisa Petretta-Harris	

* 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-18-06-25

CONFIRMING RESOLUTION NO. R-47-18

A CONFIRMING RESOLUTION designating an "Economic Revitalization Area" under I.C. 6-1.1-12.1 for property commonly known as 7606 Freedom Way, Fort Wayne, Indiana 46818 (First Gear, Inc.)

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 two full-time, permanent jobs for a total new, annual payroll of $79,040, with the average new annual job salary being $39,520 and retain 22 full-time, permanent jobs for a current annual payroll of $908,686, with the average current annual job salary being $41,303; and

WHEREAS, the total estimated project cost is $800,000; and

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

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

WHEREAS, if said Resolution involves an area that has already been designated an allocation area under I.C. 36-7-14-39, The Fort Wayne Redevelopment Commission has adopted a Resolution approving the designation.

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

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

SECTION 2. That, the hereinabove described property is hereby declared an "Economic Revitalization Area" pursuant to I.C. 6-1.1-12.1, said designation to begin on the effective date of this Resolution and shall terminate on December 31, 2021, unless otherwise automatically extended in five year increments per I.C. 6-1.1-12.1-9.

SECTION 3. That, said designation of the hereinabove described property as an "Economic Revitalization Area" shall apply to a deduction of the assessed value of personal property for new manufacturing equipment improvements to be made between July 1, 2018 and December 31, 2018.

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 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 equipment.

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

(a) If the proposed new manufacturing equipment is not installed, the approximate current year tax rates for this site would be $3. 4092/$100.

(b) If the proposed new manufacturing equipment is installed and no deduction is granted, the approximate current year tax rate for the site would be $3. 4092/$100 (the change would be negligible).

(c) If the proposed new manufacturing equipment is installed, and a deduction percentage of eighty percent (80%) is assumed, the approximate current year tax rate for the site would be $3.4092/$100 (the change would be negligible).

SECTION 6. Pursuant to I.C. 6-1.1-12.1, it is hereby determined that the deduction from the assessed value of the new manufacturing equipment shall be for a period of five years.

SECTION 7. The deduction schedule from the assessed value of new manufacturing equipment pursuant to I.C. 6-1.1-12.1-17 shall look like this:

Year of Deduction	Percentage
1	100%
2	85%
3	71%
4	57%
5	43%
6	29%
7	14%
8	0%

SECTION 8. 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 9. For new manufacturing equipment, a deduction application must contain a performance report showing the extent to which there has been compliance with the Statement of Benefits form approved by the Fort Wayne Common Council at the time of filing. This report must be submitted to the Allen County Auditor's Office, and the City of Fort Wayne's Community Development Division and must be included with the deduction application. For subsequent years, the performance report must be updated and submitted along with the deduction application at the time of filing.

SECTION 10. The performance report must contain the following information

(a) The cost and description of real property improvements and/or new manufacturing 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 11. That, the taxpayer is non-delinquent on any and all property tax due to jurisdictions within Allen County, Indiana.

SECTION 12. 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 said 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 13. That, this Resolution shall be in full force and effect from and after its passage and any and all necessary approval by the Mayor.

John N. Crawford

Member of Council

APPROVED AS TO FORM AND LEGALITY

Carol Helton, City Attorney

ZOHRAB K. TAZIAN, P.E. & L.S.
JOHN C. SAUER, L.S.
SAM L. FAUST, L.S.

zk tazian
ASSOCIATES, INC.
315 WEST WAYNE STREET
SUITE 202
FORT WAYNE, INDIANA 46802
PHONES: 219/424-5231
219/424-5234 FAX

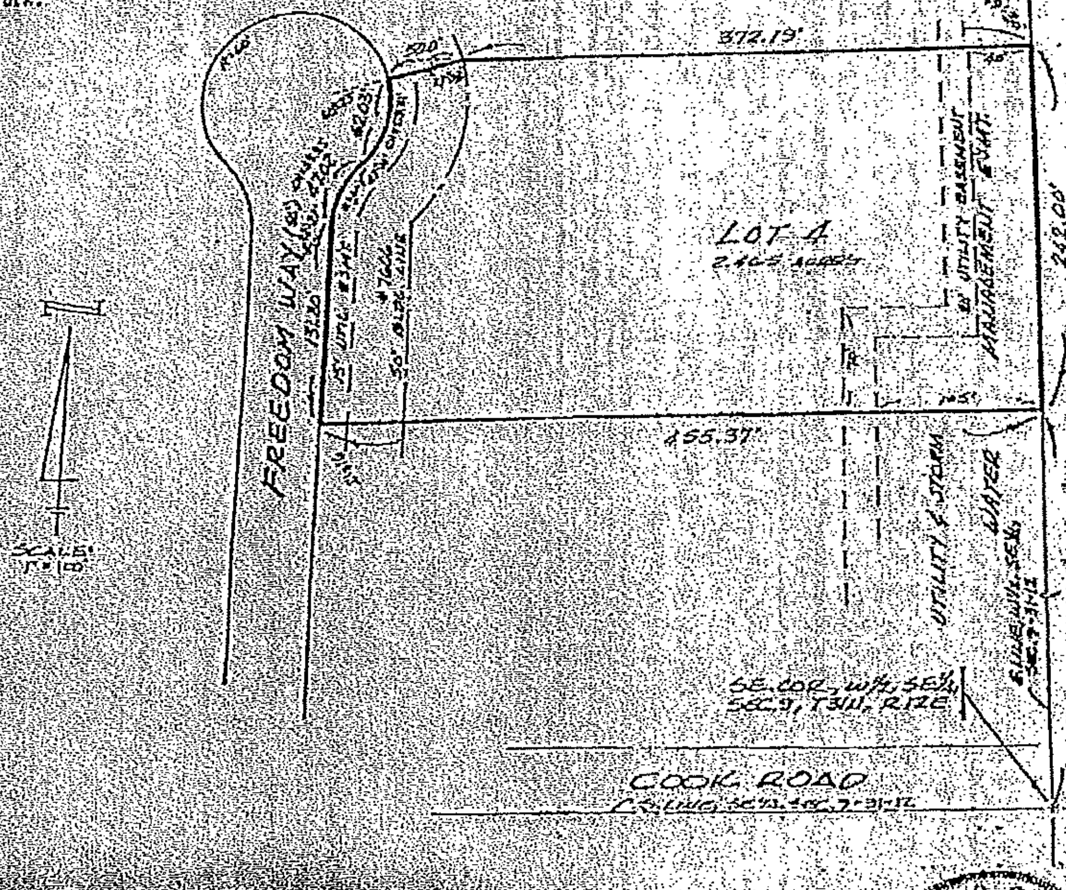
CERTIFICATE OF SURVEY

This document is a record of a resurvey of land and real estate prepared in conformity with established rules of surveying and made in accorde with the records or plat on file in the Recorder's office of _______________ County, State of Indiana. The land described ex in full dimensions as shown hereon in feet. It is free from encroachments by adjoining land owners unless specifically stated below. Corners perpetuated as indicated.

DESCRIPTION OF REAL ESTATE

Part of the West Half of the Southeast Quarter of Section 9, Township 31 North, Range 12 East, Allen County, Indiana, more particularly described as follows, to wit:

Beginning on the East line of the West Half of the Southeast Quarter of said Section 9, at a point situated 666.8 feet North of the Southeast corner thereof; thence North, on and along said East line, a distance of 242.0 feet; thence Westerly, by a deflection angle left of 90 degrees 49 minutes 30 seconds and parallel to the South line of said Southeast Quarter, a distance of 372.19 feet; thence Southwesterly, by a deflection angle left of 13 degrees 08 minutes, a distance of 50.0 feet; thence Southwesterly, on and along the arc of a cul-de-sac curve having a radius of 60.0 feet, an arc distance of 62.03 feet, being subtended by a long chord having a length of 59.31 feet and deflecting left 60 degrees 23 minutes from the last described course, to the point of reverse curvature of a regular curve to the left having a radius of 60.0 feet; thence Southerly, on and along the arc of said curve, a distance of 47.02 feet, being subtended by a long chord having a length of 45.83 feet and deflecting right 07 degrees 10 minutes from the last described long chord; thence Southerly, and tangent to the last said curve, by a deflection angle left of 22 degrees 27 minutes from the last described long chord, a distance of 131.80 feet; thence East, by a deflection angle left of 91 degrees 12 minutes and parallel to said South line, a distance of 455.37 feet to the point of beginning, containing 2.465 acres of land, subject to all easements of record, this tract being Lot 4 in the proposed plat of Liberty Industrial Park.



I hereby certify on the 29th day of __________, 19 90 that the above survey is correct.
Surveyed for:
Survey No.:

JOHN C. SAUER
REGISTERED
No. S0364
STATE OF INDIANA
LAND SURVEYOR

Admn. Appr.______________

DIGEST SHEET

TITLE OF ORDINANCE: **Confirming Resolution**

DEPARTMENT REQUESTING ORDINANCE: **Community Development Division**

SYNOPSIS OF ORDINANCE: **This is to confirm the designation of an Economic Revitalization Area for First Gear, Inc. for eligible personal property improvements. First gear, Inc. will purchase and install new manufacturing equipment.**

EFFECT OF PASSAGE: **Investment of $800,000, creation of two new full-time jobs with an annual payroll of $79,040 and retention of 22 full-time jobs with an annual payroll of $908,686.**

EFFECT OF NON-PASSAGE: **Potential loss of investment, two new full-time jobs and retention of 22 full-time jobs.**

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

ASSIGNED TO COMMITTEE (CO-CHAIRS): **Geoff Paddock and Jason Arp**

BILL NO. R-18-06-25

REPORT OF COMMITTEE ON FINANCE

July 10, 2018

John Crawford Chair

Jason Arp Co-Chair

All Council Members

A Confirming Resolution designating an "Economic Revitalization Area" under I.C. 6-1.1-12.1 for property commonly known as 7606 Freedom Way, Fort Wayne, Indiana 46818

First Gear, Inc.

COMMITTEE ON FINANCE HAVE HAD SAID Ordinance under consideration and beg leave to report back to the Common Council that said Ordinance

DO PASS	DO NOT PASS	ABSTAIN	NO REC
[signature]			
[signature]			
[signature]			
	[signature]		
	[signature]		
[signature]			
[signature]			

LANA R. KEESLING
CITY CLERK

[signature]

Public Hearing Date: 07|10|18

Read the first time in full and on motion by Councilman Arp.

Read the second time by title and referred to the Finance Committee.

Read the third time in full and on motion by Councilman Crawford, placed on passage by the following vote:

TOTAL VOTES	AYES	NAYS	ABSTAINED	ABSENT
ARP	☐	☒	☐	☐
BARRANDA	☒	☐	☐	☐
CRAWFORD	☒	☐	☐	☐
DIDIER	☒	☐	☐	☐
ENSLEY	☐	☒	☐	☐
FREISTROFFER	☒	☐	☐	☐
HINES	☐	☐	☐	☒
JEHL	☒	☐	☐	☐
PADDOCK	☒	☐	☐	☐

DATED: July 10, 2018

LANA R. KEESLING, CITY CLERK

Passed and adopted by the Common Council of the City of Fort Wayne, Indiana, as

Resolution No. R-18-06-25 on the 10th day of July , 2018

ATTEST:

LANA R. KEESLING
CITY CLERK

PRESIDING OFFICER

Presented by me to the Mayor of the City of Fort Wayne, Indiana, on the 11th of July 2018, at the hour of 9:45 o'clock A.M. E.S.T.

LANA R. KEESLING, CITY CLERK

Approved and signed by me this 16 TH day of July

2018, at the hour of 10:30 O'clock Am . E.S.T.

THOMAS C. HENRY, MAYOR

BILL NO. R-18-06-24

DECLARATORY RESOLUTION NO. R-44-18

A DECLARATORY RESOLUTION designating an "Economic Revitalization Area" under I.C. 6-1.1-12.1 for property commonly known as 7606 Freedom Way, Fort Wayne, Indiana 46818 (First Gear, Inc.)

WHEREAS, Petitioner has duly filed its petition dated June 13, 2018 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 two full-time, permanent jobs for a total new, annual payroll of $79,040, with the average new annual job salary being $39,520 and retain 22 full-time, permanent jobs for a total current annual payroll of $908,686, with the average current, annual job salary being $41,303; and

WHEREAS, the total estimated project cost is $800,000; 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 a deduction of the assessed value of personal property for new manufacturing equipment improvements to be made between July 1, 2018 and December 31, 2018.

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 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 new manufacturing equipment.

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

(a) If the proposed new manufacturing equipment is not installed, the approximate current year tax rates for this site would be $3.4092/$100.

(b) If the proposed new manufacturing equipment is installed and no deduction is granted, the approximate current year tax rate for the site would be $3.4092/$100 (the change would be negligible).

(c) If the proposed new manufacturing equipment is installed and a deduction percentage of eighty percent (80%) is assumed, the approximate current year tax rate for the site would be $3.4092/$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 new manufacturing equipment shall be for a period of five years.

SECTION 8. The deduction schedule from the assessed value of new manufacturing equipment pursuant to I.C. 6-1.1-12.1-17 shall look like this:

Year of Deduction	Percentage
1	100%
2	85%
3	71%
4	57%

5	43%
6	29%
7	14%
8	0%

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

SECTION 10. That, the taxpayer is non-delinquent on any and all property tax due to jurisdictions within Allen County, Indiana.

SECTION 11. 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 said 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 12. 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: **First Gear, Inc. is requesting the designation of an Economic Revitalization Area for eligible personal property improvements in the amount of $800,000. First Gear, Inc. will purchase and install new manufacturing equipment.**

EFFECT OF PASSAGE: **Investment of $800,000, creation of two new full-time jobs with an annual payroll of $79,040 and retention of 22 full-time jobs with an annual payroll of $908,686.**

EFFECT OF NON-PASSAGE: **Potential loss of investment, two new full-time jobs and retention of 22 full-time jobs.**

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

ASSIGNED TO COMMITTEE (PRESIDENT): **Geoff Paddock and Jason Arp**

BILL NO. R-18-06-24

REPORT OF COMMITTEE ON FINANCE

June 26, 2018

Jason Arp Chair

John Crawford Co-Chair

All Council Members

A Declaratory Resolution designating an "Economic Revitalization Area" under I.C. 6-1.1-12.1 for property commonly known as 7606 Freedom Way, Fort Wayne, Indiana 46818

First Gear, Inc.

COMMITTEE ON FINANCE HAVE HAD SAID Ordinance under consideration and beg leave to report back to the Common Council that said Ordinance

DO PASS	DO NOT PASS	ABSTAIN	NO REC

LANA R. KEESLING
CITY CLERK

Public Hearing Date: N/A
Read the first time in full and on motion by Councilman Arp.
Read the second time by title and referred to the Finance Committee.
Read the third time in full and on motion by Councilman Arp, placed on passage by the following vote:

TOTAL VOTES	AYES	NAYS	ABSTAINED	ABSENT
ARP	☐	☒	☐	☐
BARRANDA	☒	☐	☐	☐
CRAWFORD	☒	☐	☐	☐
DIDIER	☒	☐	☐	☐
ENSLEY	☐	☒	☐	☐
FREISTROFFER	☒	☐	☐	☐
HINES	☒	☐	☐	☐
JEHL	☒	☐	☐	☐
PADDOCK	☒	☐	☐	☐

DATED: June 26, 2018

LANA R. KEESLING, CITY CLERK

Passed and adopted by the Common Council of the City of Fort Wayne, Indiana, as Resolution No. R-18-06-24 on the 26th day of June, 2018

ATTEST:

LANA R. KEESLING
CITY CLERK

PRESIDING OFFICER

Presented by me to the Mayor of the City of Fort Wayne, Indiana, on the 27th of June 2018, at the hour of 10:33 o'clock A.M. E.S.T.

LANA R. KEESLING, CITY CLERK

Approved and signed by me this 28TH day of June

2018, at the hour of 2:00 O'clock PM. E.S.T.

THOMAS C. HENRY, MAYOR

FORM SB-1 / PP

STATEMENT OF BENEFITS
PERSONAL PROPERTY

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

CITY OF FT WAYNE
JUN 13 2018
COMMUNITY DEVL.

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: First Gear, Inc.	Name of contact person: Gregory A. Leffler
Address of taxpayer *(number and street, city, state, and ZIP code)*: 7606 Freedom Way, Fort Wayne, IN 46818	Telephone number: (260) 490-3238

SECTION 2 — LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Name of designating body: Fort Wayne Common Council		Resolution number (s): R-47-18
Location of property: 7606 Freedom Way, Fort Wayne, IN 46818	County: Allen	DLGF taxing district number: 037 FW Washington

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.)*

Precision ID/OD grinding machine and accessories

	ESTIMATED START DATE	ESTIMATED COMPLETION DATE
Manufacturing Equipment	July 26 2018	12/26/2018
R & D Equipment		
Logist Dist Equipment		
IT Equipment		

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

Current number	Salaries	Number retained	Salaries	Number additional	Salaries
22	908,686.00	22	908,686.00	2	79040

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 COST	MANUFACTURING EQUIPMENT ASSESSED VALUE	R & D EQUIPMENT COST	R & D EQUIPMENT ASSESSED VALUE	LOGIST DIST EQUIPMENT COST	LOGIST DIST EQUIPMENT ASSESSED VALUE	IT EQUIPMENT COST	IT EQUIPMENT ASSESSED VALUE
Current values	4530896	1116880						
Plus estimated values of proposed project	800000	320000						
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: Gregory Leffler	Date signed *(month, day, year)*: June 13, 2018
Printed name of authorized representative: Gregory A Leffler	Title: President

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 $ Unlimited cost with an assessed value of $ Unlimited. *(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 $ N/A cost with an assessed value of $ N/A. *(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)*
[signature]	(260) 427-1221	06/26/18
Printed name of authorized member of designating body: Tom Arp	Name of designating body: City Council	
Attested by: *(signature and title of attester)* [signature] Asst Deputy Clerk	Printed name of attester: Lisa Peterta-Harris	

* 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-16-09-32

CONFIRMING RESOLUTION NO. R-77-16

A CONFIRMING RESOLUTION designating an "Economic Revitalization Area" under I.C. 6-1.1-12.1 for property commonly known as 7606 Freedom Way, Fort Wayne, Indiana 46818 (First Gear, Inc.)

WHEREAS, Common Council has previously designated and declared by Declaratory Resolution the following described property as an "Economic Revitalization Arèa" 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 one full-time, permanent job for a total new, annual payroll of $41,600, with the average new annual job salary being $41,600 and retain 18 full-time, permanent jobs for a current annual payroll of $746,593, with the average current annual job salary being $41,600; and

WHEREAS, the total estimated project cost is $295,000; and

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

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

WHEREAS, if said Resolution involves an area that has already been designated an allocation area under I.C. 36-7-14-39, The Fort Wayne Redevelopment Commission has adopted a Resolution approving the designation.

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

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

SECTION 2. That, the hereinabove described property is hereby declared an "Economic Revitalization Area" pursuant to I.C. 6-1.1-12.1, said designation to begin on the effective date of this Resolution and shall terminate on December 31, 2016, unless otherwise automatically extended in five year increments per I.C. 6-1.1-12.1-9.

SECTION 3. That, said designation of the hereinabove described property as an "Economic Revitalization Area" shall apply to a deduction of the assessed value of personal property for new manufacturing equipment.

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 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 equipment.

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

(a) If the proposed new manufacturing equipment is not installed, the approximate current year tax rates for this site would be $3.3722/$100.

(b) If the proposed new manufacturing equipment is installed and no deduction is granted, the approximate current year tax rate for the site would be $3.3722/$100 (the change would be negligible).

(c) If the proposed new manufacturing equipment is installed, and a deduction percentage of eighty percent (80%) is assumed, the approximate current year tax rate for the site would be $3.3722/$100 (the change would be negligible).

SECTION 6. Pursuant to I.C. 6-1.1-12.1, it is hereby determined that the deduction from the assessed value of the new manufacturing equipment shall be for a period of five years.

SECTION 7. The deduction schedule from the assessed value of new manufacturing equipment pursuant to I.C. 6-1.1-12.1-17 shall look like this:

Year of Deduction	Percentage
1	100%
2	80%
3	60%
4	40%
5	20%
6	0%

SECTION 8. 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 9. For new manufacturing equipment, a deduction application must contain a performance report showing the extent to which there has been compliance with the Statement of Benefits form approved by the Fort Wayne Common Council at the time of filing. This report must be submitted to the Allen County Auditor's Office, and the City of Fort Wayne's Community Development Division and must be included with the deduction application. For subsequent years, the performance report must be updated and submitted along with the deduction application at the time of filing.

SECTION 10. The performance report must contain the following information

(a) The cost and description of real property improvements and/or new manufacturing 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 11. That, the taxpayer is non-delinquent on any and all property tax due to jurisdictions within Allen County, Indiana.

SECTION 12. 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 said 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 13. That, this Resolution shall be in full force and effect from and after its passage and any and all necessary approval by the Mayor.

John N Crawford

Member of Council

APPROVED AS TO FORM AND LEGALITY

Carol Helton City Atty by [illegible]

Carol Helton, City Attorney

BILL NO. R-16-09-32

REPORT OF COMMITTEE ON FINANCE
October 11, 2016

John Crawford Chair

Glynn Hines Co-Chair

All Council Members

A CONFIRMING RESOLUTION designating an "Economic Revitalization Area" under I.C. 6-1.1-12.1 for property commonly known as 7606 Freedom Way, Fort Wayne, Indiana 46818 (First Gear, Inc.)

COMMITTEE ON FINANCE HAVE HAD SAID Ordinance under consideration and beg leave to report back to the Common Council that said Ordinance

DO PASS	DO NOT PASS	ABSTAIN	NO REC
John N Crawford			
	Jason [illegible]		
	[illegible]		
[illegible]			
[illegible]			
[illegible]			
[illegible]			

LANA R. KEESLING
CITY CLERK

Lana R. Keesling

Public Hearing Date: OCTOBER 11, 2016
Read the first time in full and on motion by Councilman Crawford.
Read the second time by title and referred to the Finance Committee.
Read the third time in full and on motion by Councilman Crawford, placed on passage by the following vote:

TOTAL VOTES	AYES	NAYS	ABSTAINED	ABSENT
ARP	☐	☒	☐	☐
BARRANDA	☐	☒	☐	☐
CRAWFORD	☒	☐	☐	☐
DIDIER	☒	☐	☐	☐
ENSLEY	☐	☐	☐	☒
FREISTROFFER	☒	☐	☐	☐
HINES	☐	☐	☐	☒
JEHL	☒	☐	☐	☐
PADDOCK	☒	☐	☐	☐

DATED: October 11, 2016

LANA R. KEESLING, CITY CLERK

Passed and adopted by the Common Council of the City of Fort Wayne, Indiana, as General Ordinance No. R-16-09-32 on the 11th day of October, 2016

ATTEST:

LANA R. KEESLING
CITY CLERK

PRESIDING OFFICER

Presented by me to the Mayor of the City of Fort Wayne, Indiana, on the 12th of October 2016, at the hour of 3:45 o'clock P.M. E.S.T.

LANA R. KEESLING, CITY CLERK

Approved and signed by me this 13TH day of October 2016, at the hour of 2:00 O'clock PM, E.S.T.

THOMAS C. HENRY, MAYOR

BILL NO. R-16-09-31

DECLARATORY RESOLUTION NO. R-7346

A DECLARATORY RESOLUTION designating an "Economic Revitalization Area" under I.C. 6-1.1-12.1 for property commonly known as 7606 Freedom Way, Fort Wayne, Indiana 46818 (First Gear, Inc.)

WHEREAS, Petitioner has duly filed its petition dated September 12, 2016 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 one full-time, permanent job for a total new, annual payroll of $41,600, with the average new annual job salary being $41,600 and retain 18 full-time, permanent jobs for a total current annual payroll of $746,593, with the average current, annual job salary being $41,677; and

WHEREAS, the total estimated project cost is $295,000; 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, 2016, 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 a deduction of the assessed value of personal property for new manufacturing equipment.

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 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 new manufacturing equipment.

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

(a) If the proposed new manufacturing equipment is not installed, the approximate current year tax rates for this site would be $3.3722/$100.

(b) If the proposed new manufacturing equipment is installed and no deduction is granted, the approximate current year tax rate for the site would be $3.3722/$100 (the change would be negligible).

(c) If the proposed new manufacturing equipment is installed and a deduction percentage of eighty percent (80%) is assumed, the approximate current year tax rate for the site would be $3.3722/$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 new manufacturing equipment shall be for a period of five years.

SECTION 8. The deduction schedule from the assessed value of new manufacturing equipment pursuant to I.C. 6-1.1-12.1-17 shall look like this:

Year of Deduction	Percentage
1	100%
2	80%
3	60%
4	40%
5	20%

6	0%

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

SECTION 10. That, the taxpayer is non-delinquent on any and all property tax due to jurisdictions within Allen County, Indiana.

SECTION 11. 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 said 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 12. That, this Resolution shall be in full force and effect from and after its passage and any and all necessary approval by the Mayor.

[signature]
Member of Council

APPROVED AS TO FORM AND LEGALITY

Carol Helton City Atty
by LES

Carol Helton, City Attorney

[redacted]

EXHIBIT A

ZOHRAB K. TAZIAN, P.E. & L.S.
JOHN O. SAUER, L.S.
SAM L. FAUST L.S.

zktazian
ASSOCIATES, INC.
111 WEST WAYNE STREET
SUITE 500
FORT WAYNE, INDIANA 46802
PHONE (219) 422-
FAX

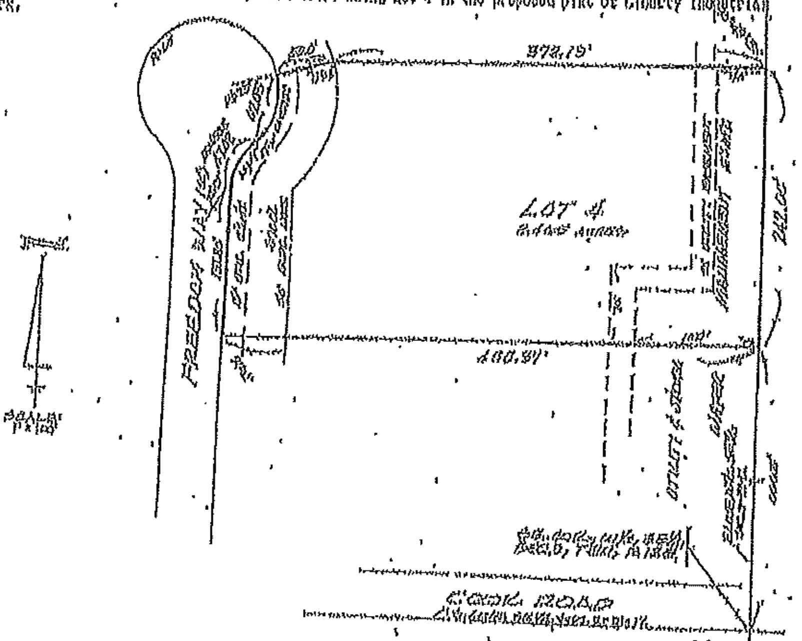
CERTIFICATE OF SURVEY

This document is a record of a resurvey of land and real estate prepared in conformity with established rules of surveying and made in accordance with the records or plat on file in the Recorder's office of ______ County, State of Indiana. The land described in full dimensions as shown hereon. In fact, it is free from encroachments by adjoining land owners unless specifically stated below. Corners perpetuated as indicated.

DESCRIPTION OF REAL ESTATE

Part of the West Half of the Southeast Quarter of Section 9, Township 31 North, Range 12 East, Allen County, Indiana, more particularly described as follows, to wit:

Beginning on the East line of the West Half of the Southeast Quarter of said Section 9, at a point situated 660.0 feet North of the Southeast corner thereof; thence North, on and along said East line, a distance of 242.0 feet; thence Westerly, by a deflection angle left of 90 degrees 49 minutes 00 seconds and parallel to the South line of said Southeast Quarter, a distance of 372.19 feet; thence Southwesterly, by a deflection angle left of 13 degrees 00 minutes, a distance of 30.0 feet; thence Southwesterly, on and along the arc of a cul-de-sac curve having a radius of 60.0 feet, an arc distance of 68.09 feet, being subtended by a long chord having a length of 69.91 feet and deflecting left 60 degrees 29 minutes from the last described course, to the point of reverse curvature of a regular curve to the left having a radius of 60.0 feet; thence Southerly, on and along the arc of said curve, a distance of 47.07 feet, being subtended by a long chord having a length of 45.83 feet and deflecting right 07 degrees 10 minutes from the last described long chord; thence Southerly, and tangent to the last said curve, by a deflection angle left of 24 degrees 27 minutes from the last described long chord, a distance of 101.00 feet; thence East, by a deflection angle left of 91 degrees 13 minutes and parallel to said South line, a distance of 485.97 feet to the point of beginning, containing 2.408 acres of land, subject to all easements of record, this tract being Lot 4 in the proposed plat of Liberty Industrial Park.



I hereby certify on the 26th day of June 1979, that the above survey is correct.
Surveyed for
Survey No.

JOHN O. SAUER
REGISTERED
No. 50364
STATE OF
INDIANA
LAND SURVEYOR

BILL NO. R-16-09-31

REPORT OF COMMITTEE ON FINANCE

September 27, 2016

John Crawford Chair

Glynn Hines Co-Chair

All Council Members

A DECLARATORY RESOLUTION designating an "Economic Revitalization Area" under I.C. 6-1.1-12.1 for property commonly known as 7606 Freedom Way, Fort Wayne, Indiana 46818 (First Gear, Inc.)

COMMITTEE ON FINANCE HAVE HAD SAID Ordinance under consideration and beg leave to report back to the Common Council that said Ordinance

DO PASS	DO NOT PASS	ABSTAIN	NO REC
John N. Crawford			
	[signature]		
[signature]			
	[signature]		
	[signature]		
[signature]			
Thomas Didier			
[signature]			

LANA R. KEESLING
CITY CLERK

Lana R. Keesling

Public Hearing Date: N/A
Read the first time in full and on motion by Councilman Crawford.
Read the second time by title and referred to the Finance Committee.
Read the third time in full and on motion by Councilman Crawford, placed on passage by the following vote:

TOTAL VOTES	AYES	NAYS	ABSTAINED	ABSENT
ARP	☐	☒	☐	☐
BARRANDA	☐	☒	☐	☐
CRAWFORD	☒	☐	☐	☐
DIDIER	☒	☐	☐	☐
ENSLEY	☐	☒	☐	☐
FREISTROFFER	☐	☐	☐	☒
HINES	☒	☐	☐	☐
JEHL	☒	☐	☐	☐
PADDOCK	☒	☐	☐	☐

DATED: September 27, 2016

Lana R. Keesling
LANA R. KEESLING, CITY CLERK

Passed and adopted by the Common Council of the City of Fort Wayne, Indiana, as General Resolution No. R-16-09-31 on the 27th day of September , 2016

ATTEST:

Lana R. Keesling
LANA R. KEESLING
CITY CLERK

PRESIDING OFFICER

Presented by me to the Mayor of the City of Fort Wayne, Indiana, on the 28th of September 2016, at the hour of 10:15 o'clock A.M. E.S.T.

Lana R. Keesling
LANA R. KEESLING, CITY CLERK

Approved and signed by me this 28th day of September 2016, at the hour of 2:00 O'clock PM . E.S.T.

Thomas C. Henry
THOMAS C. HENRY, MAYOR

STATEMENT OF BENEFITS
PERSONAL PROPERTY

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

CITY OF FT. WAYNE

COMMUNITY DEVEL.

SEP 12 2016

SEP 12 2016

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 the 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: First Gear, Inc.	Name of contact person: Gregory A. Leffler
Address of taxpayer (number and street, city, state, and ZIP code): 7606 Freedom Way, Fort Wayne, IN 46818-2165	Telephone number: (260) 490-3238

SECTION 2 — LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Name of designating body: Fort Wayne Common Council		Resolution number (s): R-77-16
Location of property: 7606 Freedom Way, Fort Wayne, IN 46816-2165	County: Allen	DLGF taxing district number: 037 FW Washington

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.)*

Turn/Mill Center and Inspection Equipment for producing gear blanks

	ESTIMATED START DATE	ESTIMATED COMPLETION DATE
Manufacturing Equipment	10/25/2016	12/31/2016
R & D Equipment		
Logist Dist Equipment		
IT Equipment		

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

Current number	Salaries	Number retained	Salaries	Number additional	Salaries
18	746593	18	746593	1	41600

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 COST	MANUFACTURING EQUIPMENT ASSESSED VALUE	R & D EQUIPMENT COST	R & D EQUIPMENT ASSESSED VALUE	LOGIST DIST EQUIPMENT COST	LOGIST DIST EQUIPMENT ASSESSED VALUE	IT EQUIPMENT COST	IT EQUIPMENT ASSESSED VALUE
Current values	4,039,540	866,340						
Plus estimated values of proposed project	295,000	118,000						
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: Gregory A Leffler	Date signed (month, day, year): September 9, 2016
Printed name of authorized representative: Gregory A. Leffler	Title: President

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, 2016. *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 $ Unlimited cost with an assessed value of $ Unlimited. *(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 $ N/A cost with an assessed value of $ N/A. *(One or both lines may be filled out to establish a limit, if desired.)*

G. Other limitations or conditions *(specify)* ______

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)*
John N Crawford	(260) 427 - 1221	9/27/16
Printed name of authorized member of designating body: JOHN N CRAWFORD	Name of designating body: COMMON COUNCIL	
Attested by: *(signature and title of attester)* Stacy Reed	Printed name of attester: STACY REED	

* 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-12-05-11

CONFIRMING RESOLUTION NO. R-24-12

A CONFIRMING RESOLUTION designating an "Economic Revitalization Area" under I.C. 6-1.1-12.1 for property commonly known as 7606 Freedom Way, Fort Wayne, Indiana 46818 (First Gear, Inc.)

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 eight full-time, permanent jobs for a total new, annual payroll of $216,320, with the average new annual job salary being $27,040 and retain 13 full-time, permanent jobs for a current annual payroll of $464,608, with the average current annual job salary being $29,038; and

WHEREAS, the total estimated project cost is $1,549,000; and

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

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

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

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

SECTION 2. That, the hereinabove described property is hereby declared an "Economic Revitalization Area" pursuant to I.C. 6-1.1-12.1, said designation to begin on the effective date of this Resolution and shall terminate on December 31, 2011, unless otherwise automatically extended in five year increments per I.C. 6-1.1-12.1-9.

SECTION 3. That, said designation of the hereinabove described property as an "Economic Revitalization Area" shall apply to a deduction of the assessed value of personal property for new manufacturing equipment.

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 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 equipment.

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

- ... If the proposed new manufacturing equipment is not installed, the approximate current year tax rates for this site would be $3.0261/$100.
- ... If the proposed new manufacturing equipment is installed and no deduction is granted, the approximate current year tax rate for the site would be $3.0261/$100 (the change would be negligible).
- ... If the proposed new manufacturing equipment is installed, and a deduction percentage of eighty percent (80%) is assumed, the approximate current year tax rate for the site would be $3.0261/$100 (the change would be negligible).

SECTION 6. Pursuant to I.C. 6-1.1-12.1, it is hereby determined that the deduction from the assessed value of the new manufacturing equipment shall be for a period of ten years.

SECTION 7. 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 8. For new manufacturing equipment, a deduction application must contain a performance report showing the extent to which there has been compliance with the Statement of Benefits form approved by the Fort Wayne Common Council at the time of filing. This report must be submitted to the Allen County Auditor's Office, and the City of Fort Wayne's Community Development Division and must be included with the deduction application. For subsequent years, the performance report must be updated and submitted along with the deduction application at the time of filing.

SECTION 9. The performance report must contain the following information

(a) The cost and description of real property improvements and/or new manufacturing 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 10. That, the taxpayer is non-delinquent on any and all property tax due to jurisdictions within Allen County, Indiana.

SECTION 11. 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 said 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 12. 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

EXHIBIT A

ZOHRAB K. TAZIAN, P.E. & L.S.
JOHN C. SAUER, L.S.
SAM L. FAUST, L.S.

ZK tazian
ASSOCIATES, INC.
345 WEST WAYNE STREET
SUITE 202
FORT WAYNE, INDIANA 46802
PHONES: 219/424-3232
219/424-3234 FAX

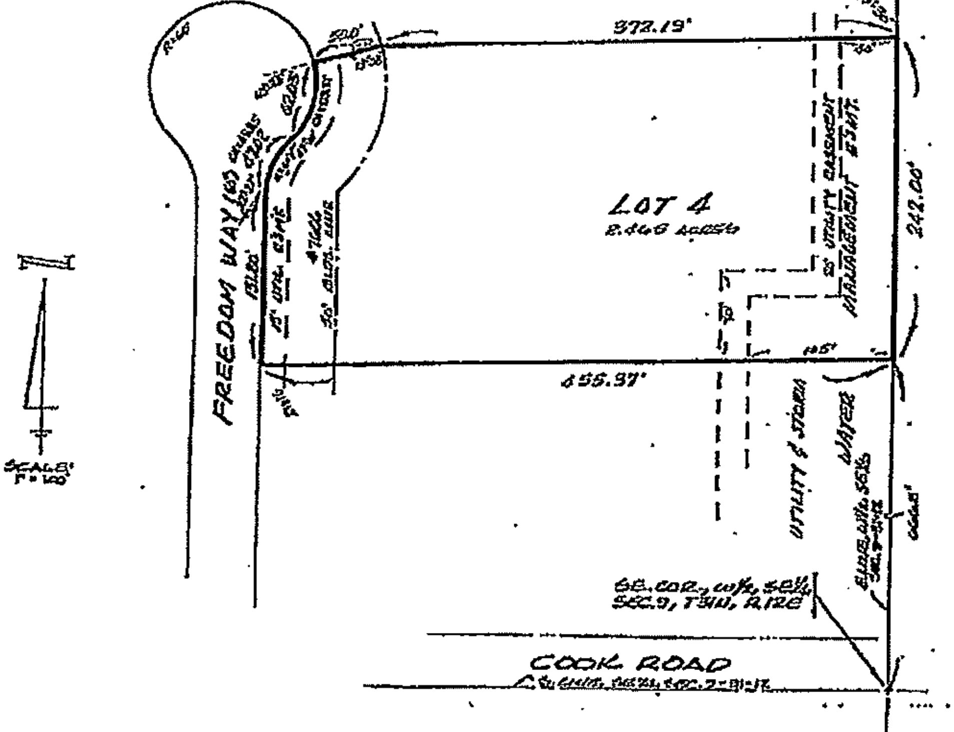
CERTIFICATE OF SURVEY

This document is a record of a resurvey of land and real estate prepared in conformity with established rules of surveying and made in accords with the records or plat on file in the Recorder's office of ________ County, State of Indiana. The land described ex in full dimensions as shown hereon in feet. It is free from encroachments by adjoining land owners unless specifically stated below. Corners v perpetuated as indicated.

DESCRIPTION OF REAL ESTATE

Part of the West Half of the Southeast Quarter of Section 9, Township 31 North, Range 12 East, Allen County, Indiana, more particularly described as follows, to wit:

Beginning on the East line of the West Half of the Southeast Quarter of said Section 9, at a point situated 666.8 feet North of the Southeast corner thereof; thence North, on and along said East line, a distance of 242.0 feet; thence Westerly, by a deflection angle left of 90 degrees 49 minutes 30 seconds and parallel to the South line of said Southeast Quarter, a distance of 372.19 feet; thence Southwesterly, by a deflection angle left of 13 degrees 08 minutes, a distance of 50.0 feet; thence Southwesterly, on and along the arc of a cul-de-sac curve having a radius of 60.0 feet, an arc distance of 62.03 feet, being subtended by a long chord having a length of 59.31 feet and deflecting left 60 degrees 29 minutes from the last described course, to the point of reverse curvature of a regular curve to the left having a radius of 60.0 feet; thence Southerly, on and along the arc of said curve, a distance of 47.02 feet, being subtended by a long chord having a length of 45.83 feet and deflecting right 07 degrees 10 minutes from the last described long chord; thence Southerly, and tangent to the last said curve, by a deflection angle left of 22 degrees 27 minutes from the last described long chord, a distance of 131.80 feet; thence East, by a deflection angle left of 91 degrees 12 minutes and parallel to said South line, a distance of 455.37 feet to the point of beginning, containing 2.465 acres of land, subject to all easements of record, this tract being Lot 4 in the proposed plat of Liberty Industrial Park.



I hereby certify on the 29th day of June 19 90 that the above survey is correct.
Surveyed for:
Survey No.:

JOHN C. SAUER
REGISTERED
No. S0364
STATE OF INDIANA
LAND SURVEYOR

Read the first time in full and on motion by Harper, and duly adopted, read the second time by title and referred to the Committee on Finance, (and the City Plan Commission for recommendation) and Public Hearing to be held after due legal notice, at Room 030 – Council Discussion Garden Level – Citizens Square, Fort Wayne, Indiana, on Tuesday, the 22nd day of May, 2012, at 5:30 o'clock P. M.,E.S.T.

DATED: 5-8-12

SANDRA E. KENNEDY, CITY CLERK

Read the third time in full and on motion by Harper, and duly adopted, placed on its passage. PASSED LOST by the following vote:

	AYES	NAYS	ABSTAINED	ABSENT
TOTAL VOTES	9			
BENDER	✓			
CRAWFORD	✓			
DIDIER	✓			
HARPER	✓			
HINES	✓			
JEHL	✓			
PADDOCK	✓			
SHOAFF	✓			
SMITH	✓			

DATED: 5-22-12

SANDRA E. KENNEDY, CITY CLERK

Passed and adopted by the Common Council of the City of Fort Wayne, Indiana, as ~~(ANNEXATION)~~ ~~(APPROPRIATION)~~ ~~(GENERAL)~~ ~~(SPECIAL)~~ ~~(ZONING)~~ ~~ORDINANCE~~ (RESOLUTION) NO. R-24-12 on the 22nd day of May, 2012

ATTEST: SEAL

SANDRA E. KENNEDY, CITY CLERK PRESIDING OFFICER

Presented by me to the Mayor of the City of Fort Wayne, Indiana, on the 23rd day of May, 2012, at the hour of 3:00 o'clock P M.E.S.T.

SANDRA E. KENNEDY, CITY CLERK

Approved and signed by me this 25th day of MAY 2012, at the hour of 8:00 o'clock A M.E.S.T.

THOMAS C. HENRY, MAYOR

X

BILL NO. R-12-05-10

DECLARATORY RESOLUTION NO. R-20-12

A DECLARATORY RESOLUTION designating an "Economic Revitalization Area" under I.C. 6-1.1-12.1 for property commonly known as 7606 Freedom Way, Fort Wayne, Indiana 46818 (First Gear, Inc.)

WHEREAS, Petitioner has duly filed its petition dated April 24, 2012 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 eight full-time, permanent jobs for a total new, annual payroll of $216,320, with the average new annual job salary being $27,040 and retain 13 full-time and three part-time, permanent jobs for a total current annual payroll of $464,608, with the average current, annual job salary being $29,038; and

WHEREAS, the total estimated project cost is $1,549,000; 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, 2011, 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 a deduction of the assessed value of personal property for new manufacturing equipment.

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 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 new manufacturing equipment.

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

(a) If the proposed new manufacturing equipment is not installed, the approximate current year tax rates for this site would be $3.0261/$100.

(b) If the proposed new manufacturing equipment is installed and no deduction is granted, the approximate current year tax rate for the site would be $3.0261/$100 (the change would be negligible).

(c) If the proposed new manufacturing equipment is installed and a deduction percentage of eighty percent (80%) is assumed, the approximate current year tax rate for the site would be $3.0261/$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 new manufacturing equipment shall be for a period of ten years.

SECTION 8. 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 9. That, the taxpayer is non-delinquent on any and all property tax due to jurisdictions within Allen County, Indiana.

SECTION 10. 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 said 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 11. 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

Read the first time in full and on motion by Harper, and duly adopted, read the second time by title and referred to the Committee on Finance (and the City Plan Commission for recommendation) and Public Hearing to be held after ~~due legal notice, at Room 030~~ – Council Discussion Garden Level – Citizens Square, Fort Wayne, Indiana, on ________, the ______ day of ________, 2012, at ________ o'clock _____ M., E.S.T.

DATED: 5-8-12

Sandra E. Kennedy

SANDRA E. KENNEDY, CITY CLERK

Read the third time in full and on motion by Harper, and duly adopted, placed on its passage. PASSED ~~LOST~~ by the following vote:

	AYES	NAYS	ABSTAINED	ABSENT
TOTAL VOTES	9			
BENDER	✓			
CRAWFORD	✓			
DIDIER	✓			
HARPER	✓			
HINES	✓			
JEHL	✓			
PADDOCK	✓			
SHOAFF	✓			
SMITH	✓			

DATED: 5-8-12

Sandra E. Kennedy

SANDRA E. KENNEDY, CITY CLERK

Passed and adopted by the Common Council of the City of Fort Wayne, Indiana, as ~~(ANNEXATION) (APPROPRIATION) (GENERAL) (SPECIAL) (ZONING) ORDINANCE~~ (RESOLUTION) NO. R-20-12 on the 8th day of May, 2012

ATTEST:

Sandra E. Kennedy

SANDRA E. KENNEDY, CITY CLERK

SEAL

PRESIDING OFFICER

Presented by me to the Mayor of the City of Fort Wayne, Indiana, on the 9th day of May, 2012, at the hour of 11:30 o'clock A. M.,E.S.T.

Sandra E. Kennedy

SANDRA E. KENNEDY, CITY CLERK

Approved and signed by me this 9TH day of MAY 2012, at the hour of 4:30 o'clock P M.,E.S.T.

Thomas C. Henry

THOMAS C. HENRY, MAYOR

STATEMENT OF BENEFITS
PERSONAL PROPERTY
State Form 51764 (5-04)
Prescribed by the Department of Local Government Finance

CITY OF FT WAYNE

APR 2 4 2012 e.mc

FORM SB - 1 / PP

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. "Projects" planned or committed to after July 1, 1987 and areas designated after July 1, 1987 require a STATEMENT OF BENEFITS. (IC 6-1.1-12.1)*
2. *Approval of the designating body (City Council, Town Board, County Council, etc.) must be obtained prior to installation of the new manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment,* **BEFORE** *a deduction may be approved*
3. *To obtain a deduction, Form 322 ERA/PPME and/or Form 322 ERA/PP Other, must be filed with the county auditor. Form 322 ERA/PPME and/or Form 322 ERA/PP Other must be filed between March 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 becomes assessable, unless a filing extension has been obtained. A person who obtains a filing extension must file the form between March 1 and the extended due date of that year.*
4. *Property owners whose Statement of Benefits was approved after June 30, 1991 must submit Form CF-1 annually to show compliance with the Statement of Benefits. (IC 6-1.1-12.1-5.6)*
5. *The schedules established under IC 6-1.1-12.1-4(d) and IC 6-1.1-12.1-4.5(e) effective July 1, 2000 apply to any statement of benefits filed on or after July 1, 2000. The schedules effective prior to July 1, 2000 shall continue to apply to those statement of benefits filed before July 1, 2000.*

SECTION 1 — TAXPAYER INFORMATION

Name of taxpayer FIRST GEAR	
Address of taxpayer *(street and number, city, state and ZIP code)* 7606 FREEDOM WAY, FORT WAYNE, IN 46818	
Name of contact person GREGORY A. LEFFLER	Telephone number (260) 490-3238

SECTION 2 — LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Name of designating body FORT WAYNE COMMON COUNCIL		Resolution number R-24-12
Location of property 7606 FREEDOM WAY, FORT WAYNE, IN 46818	County ALLEN	Taxing district 073 F.W. WASHINGTON

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)*

SHAPING MACHINE FOR CUTTING GEARS

	ESTIMATED Start Date	ESTIMATED Completion Date
Manufacturing Equipment	5/1/2012	12/31/2017
R & D Equipment		
Logist Dist Equipment *		
IT Equipment *		

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

Current number	Salaries	Number retained	Salaries	Number additional	Salaries
16	464,608.00	16	464,608.00	8	216,320.00

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	2,647,666	794,300.00						
Plus estimated values of proposed project	1,549,000.	464,700.00						
Less values of any property being replaced								
Net estimated values upon completion of project	4,196,666	1,258,999						

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	Title	Date signed *(month, day, year)*
Gregory A Leffler	PRESIDENT	4-24-12

* See IC 6-1.1-12.1-2.3.

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, 2014.

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

C. The amount of deduction applicable to new manufacturing equipment is limited to $ unlimited cost with an assessed value of $ unlimited.

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.

E. The amount of deduction applicable to new logistical distribution equipment is limited to $ N/A cost with an assessed value of $ N/A.

F. The amount of deduction applicable to new information technology equipment is limited to $ N/A cost with an assessed value of $ N/A.

G. Other limitations or conditions *(specify)* **Subject to taxpayer's non-delinquent status on any and all property tax due to taxing jurisdictions within Allen County, Indiana.**

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 after July 1, 2000 is allowed for:

☐ 1 year	☐ 6 years
☐ 2 years	☐ 7 years
☐ 3 years	☐ 8 years
☐ 4 years	☐ 9 years
☐ 5 years **	☒ 10 years **

** For ERA's established prior to July 1, 2000 only a 5 or 10 year schedule may be deducted.

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: *(signature and title of authorized member)*	Telephone number	Date signed *(month, day, year)*
Presiding Officer [signature]	260-427-1221	5-8-12
Attested By: City Clerk Sandra E. Kennedy	Designated body: Common Council	

* If the designating body limits the time period during which an area is an economic revitalization area, it does not limit the length of time a taxpayer is entitled to receive a deduction to a number of years designated under IC 6-1.1-12.1-4.5

[redacted]

Admn. Appr.____________

DIGEST SHEET

TITLE OF ORDINANCE: **Declaratory Resolution**

DEPARTMENT REQUESTING ORDINANCE: **Community Development Division**

SYNOPSIS OF ORDINANCE: **First Gear, Inc. is requesting the designation of an Economic Revitalization Area for property located at 4321 Goshen Road. This designation will allow First Gear, Inc. to relocate new manufacturing equipment purchased under previously approved resolutions and continue those existing phase-in schedules.**

EFFECT OF PASSAGE: **Investment in larger facility with future growth potential, retention of 25 full-time jobs with an annual payroll of $976,976.**

EFFECT OF NON-PASSAGE: **Potential loss of investment.**

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

ASSIGNED TO COMMITTEE (PRESIDENT): **Sharon Tucker and Jason Arp**

MEMORANDUM

TO: City Council

FROM: Carman Young, Economic Development Specialist

DATE: March 5, 2020

RE: Request for designation by First Gear, Inc. as an ERA for personal property improvements.

BACKGROUND

PROJECT ADDRESS:	**4321 Goshen Road**	PROJECT LOCATED WITHIN:	**N/A**
PROJECT COST:	**$4,444,000**	COUNCILMANIC DISTRICT:	**3**

COMPANY PRODUCT OR SERVICE:	**First Gear, Inc. is a high precision gear manufacturer.**
PROJECT DESCRIPTION:	**First Gear, Inc. is purchasing a new property with a larger building. This designation will allow them to relocate personal property manufacturing equipment purchased under previously approved projects with active phase-in schedules.**

CREATED		RETAINED	
JOBS CREATED (FULL-TIME):	**0**	JOBS RETAINED (FULL-TIME):	**25**
JOBS CREATED (PART-TIME):	**0**	JOBS RETAINED (PART-TIME):	**0**
TOTAL NEW PAYROLL:	**0**	TOTAL RETAINED PAYROLL:	**$976,976**
AVERAGE SALARY (FULL-TIME NEW):	**0**	AVERAGE SALARY (FULL-TIME RETAINED):	**$39,079**

COMMUNITY BENEFIT REVIEW

Yes ☒ **No** ☐ **N/A** ☐

Project will encourage vacant or under-utilized land appropriate for commercial or industrial use?
Explain: Since the relocation of the previous occupant, the facility at 4321 Goshen Road has been unoccupied. First Gear, Inc. will purchase and occupy the facility.

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 I-1, Limited Industrial. 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?

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: 25 full-time positions will be retained.**
Yes ☒ No ☐ N/A ☐	Taxpayer is NOT delinquent on any or all property tax due to any taxing jurisdiction within Allen County.

POLICY

Per Indiana Code 6-1.1-12.1-4.6 a designating body may adopt a resolution allowing a property owner to relocate new manufacturing equipment for which a deduction has been granted as long as the new location is within the same economic revitalization area or within a different economic revitalization area if the area is within the jurisdiction of the designating body. The relocated new manufacturing equipment remains eligible for the assessed value deduction and the same deduction percentage is to be applied as if the new manufacturing equipment had not been relocated.

COMMENTS

Signed and Reviewed: Carmen Y.

Economic Development Specialist

Reviewed: Andrea Robinson Plott

Economic Development Administrator