

**A RESOLUTION determining SUBSTANTIAL
COMPLIANCE OR NON-COMPLIANCE with Statement
of Benefits (CF-1) form filing for 2022 for
Transformations by Wieland, Inc. for property at 310
Racquet Drive, Fort Wayne, IN 46825 under Confirming
Resolution R-33-15 with an "Economic Revitalization
Area" approved under I.C. 6-1.1-12.1**

WHEREAS, Common Council has previously designated and declared by Declaratory Resolution and Confirming Resolution with approved Statement of Benefits (hereinafter "SB-1") forms, certain property for Transformations by Wieland, Inc. 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; and

WHEREAS, property owners whose SB-1 form was approved after July 1, 1991 who file a deduction application under Sections 3 and 4.5 of I.C. 6-1.1-12.1 and Section 153.21 of the Municipal Code of the City of Fort Wayne, Indiana, must file a Compliance with Statement of Benefits Form (hereinafter "CF-1") with the City of Fort Wayne and in some cases either the Allen County Auditor, the Allen County Assessor, or both, showing information on the extent to which there has been compliance with the approved SB-1 form for the project; and

WHEREAS, Transformations by Wieland, Inc. has filed CF-1 forms with the City of Fort Wayne and the Allen County Assessor; and

WHEREAS, Transformations by Wieland, Inc.'s approved SB-1 form stated that 48 full-time and five part-time jobs would be retained and ten full-time jobs would be created by April 30, 2018; and

WHEREAS, Transformations by Wieland, Inc.'s approved SB-1 form stated \$1,748,000 in annual payroll for the 48 full-time and five part-time retained jobs and \$327,000 in annual payroll would be generated by the ten full-time jobs to be created; and

WHEREAS, Transformations by Wieland, Inc.'s 2022 CF-1 form filing stated that 41 full-time jobs and one part-time job were retained and zero jobs were created; and

WHEREAS, Transformations by Wieland, Inc.'s 2022 CF-1 form filing stated \$1,658,000 in annual payroll for the 41 full-time and one part-time jobs retained and \$0 in annual payroll for the zero jobs created; and

1 **WHEREAS**, Common Council designated the City of Fort Wayne Community
2 Development Division as the entity for the administration, application, processing and
3 monitoring of Economic Revitalization Areas under Section 153.13 of the Municipal Code
4 of the City of Fort Wayne; and

5 **WHEREAS**, Common Council has defined substantial compliance under Section
6 153.21 of the Municipal Code of the City of Fort Wayne as:

- 7 1. Meeting 75% or more of the numbers of full-time and/or part-time jobs stated
8 to be created or retained as delineated in the original Statement of Benefits
9 Form (SB-1) approved by Common Council; and
- 10 2. Meeting 75% or more of the total payroll stated to be created or retained as
11 delineated in the original Statement of Benefits Form (SB-1) approved by
12 Common Council; and

13 **WHEREAS**, meeting 75% of the 48 full-time and five part-time jobs retained
14 means retaining 36 full-time and three part-time jobs; and

15 **WHEREAS**, meeting 75% of the ten full-time jobs to be created means creating
16 seven full-time jobs; and

17 **WHEREAS**, meeting 75% of the \$1,748,000 in retained annual payroll means
18 \$1,311,000 in retained annual payroll; and

19 **WHEREAS**, meeting 75% of the \$327,000 in annual payroll to be created means
20 \$245,250 in created annual payroll; and

21 **WHEREAS**, Common Council may determine not later than forty-five (45) days
22 after receipt of the CF-1 form that Transformations by Wieland, Inc. has either failed to
23 substantially comply or has substantially complied with the original SB-1 form approved
24 by Common Council; and

25 **WHEREAS**, Common Council made a determination on June 28, 2022 that
26 Transformations by Wieland, Inc. was not in substantial compliance; and

27 **WHEREAS**, Council directed the Community Development Division to mail written
28 notice to Transformations by Wieland, Inc. explaining the reasons for Council's
29 determination and a date, time, place of a hearing to be conducted by Council for the
30 purpose of further considering Transformations by Wieland, Inc.'s compliance with
Statement of Benefits; and

WHEREAS, the aforementioned notice was properly prepared and served upon
Transformations by Wieland, Inc. to appear before Council on August 9, 2022 at 5:30pm
in Room 030 at Citizen's Square 200 E. Berry Street Fort Wayne, IN; and

1 **WHEREAS**, Transformations by Wieland, Inc. [appeared/failed to appear] before
2 Common Council on August 9, 2022 to provide additional information concerning
3 compliance.

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

6 **SECTION 1.** That, Common Council finds that the CF-1 forms filed by
7 Transformations by Wieland, Inc. with an approved Economic Revitalization Area for
8 2022 are not in substantial compliance pursuant to I.C. 6-1.1-12.1 and Section 153.21 of
9 the Municipal Code of the City of Fort Wayne for failure to create 75% of the ten full-time
10 jobs, or seven full-time jobs, that were stated that would be created and create 75% of the
11 \$327,000, or \$245,250, in annual payroll that was stated to be created.

12 **SECTION 2a.** Transformations by Wieland, Inc. failed to appear and otherwise
13 testify and therefore Council confirms its determination of June 28, 2022 that
14 Transformations by Wieland, Inc. has failed to substantially comply pursuant to IC 6-1.1-
15 12.1 and Section 153.21 of the Municipal Code of the City of Fort Wayne as detailed in
16 Section 1 above. Council therefore finds that Transformations by Wieland, Inc. has failed
17 to substantially comply and said failure was not caused by factors outside of
18 Transformations by Wieland, Inc.'s control. As a result of said failure, Transformations by
19 Wieland, Inc.'s deduction/abatement under R-33-15 is hereby terminated

20 **SECTION 2b.** That Transformations by Wieland, Inc. appeared and testified at
21 the hearing and from its testimony it was determined that notwithstanding Transformations
22 by Wieland, Inc.'s failure to substantially comply as detailed in Section 1 above that
23 Transformations by Wieland, Inc. did make reasonable efforts to substantially comply with
24 the statement of benefits and Transformations by Wieland, Inc.'s failure to substantially
25 comply was caused by factors beyond the control of Transformations by Wieland, Inc.
26 Therefore, the continuation of Transformations by Wieland, Inc.'s deduction/abatement
27 under R-33-15 is hereby approved.

28 **SECTION 2c.** That Transformations by Wieland, Inc. appeared and testified at the
29 hearing and from its testimony it was determined in addition to Transformations by
30 Wieland, Inc.'s failure to substantially comply as detailed in Section 1 above, that
Transformations by Wieland, Inc. did not make reasonable efforts to substantially comply
with the statement of benefits and Transformations by Wieland, Inc.'s failure to
substantially comply was not caused by factors beyond the control of Transformations by
Wieland, Inc. As a result of said failure, Transformations by Wieland, Inc.'s
deduction/abatement under R-33-15 is hereby terminated.

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

Member of Council

APPROVED AS TO FORM A LEGALITY

Malak Heiny, City Attorney

Admn. Appr. _____

DIGEST SHEET

TITLE OF ORDINANCE: Resolution Confirming Substantial Compliance or Non-Compliance with a Statement of Benefits (SB-1) for 2022

DEPARTMENT REQUESTING ORDINANCE: Community Development Division

SYNOPSIS OF ORDINANCE: This resolution confirms that Compliance with Statement of Benefits (CF-1) Form filings made by Transformation by Wieland, Inc. in May 2022 with an approved economic revitalization area are either in substantial compliance or non-compliance pursuant to both Council policy and Indiana law.

EFFECT OF PASSAGE: Potential retention or loss of economic revitalization area deduction (property tax abatement/phase-in).

EFFECT OF NON-PASSAGE:

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

ASSIGNED TO COMMITTEE (PRESIDENT): Russ Jehl and Sharon Tucker