

**AN ORDINANCE AMENDING CHAPTER 153 OF THE CITY OF
FORT WAYNE, INDIANA CODE OF ORDINANCES: "PLANNING AND
DEVELOPMENT" BY ADDING § 153.19(D)**

WHEREAS, the City of Fort Wayne is experiencing a lack of affordable housing with families reporting spending over thirty percent of their monthly income on housing which is a leading cause for housing instability; and

WHEREAS, Low Income Housing Tax Credits are available from, and managed by, the Federal Government via the Tax Reform Act of 1986 and used to subsidize the creation of affordable housing by offering a ten year tax credit to a project and in return, the project is required to rent to tenants earning on average less than the median area income for a fifteen year period of affordability; and

WHEREAS, Low Income Housing Tax Credits are made available to individual states based on population and for the State of Indiana, the Indiana Housing and Community Development Authority administers the awarding of Low Income Housing Tax Credits via an annual competitive application process for which there are regularly more applicants than available Low Income Housing Tax Credits; and

WHEREAS, the City of Fort Wayne seeks to support applications for Low Income Housing Tax Credit Projects within the City of Fort Wayne by establishing a Multifamily Affordable Housing Tax Phase-In/Abatement for projects meeting the criteria for submitting applications to the Indiana Housing and Community Development Authority for Low Income Housing Tax Credits; and

WHEREAS, pursuant to the authority of Indiana Code § 6-1.1-12.1 et al., the City of Fort Wayne has implemented real and personal property tax deductions (tax phase-ins/abatements) as a means to attract new investment and development to the Fort Wayne area; and

WHEREAS, pursuant to IC 6-1.1-12.1-3(e)(11) deductions related to redevelopment or rehabilitation of real property in a county containing a consolidated city, a deduction for the redevelopment or rehabilitation of real property may not be approved for residential facilities unless (A) the facility is a multifamily facility that contains at least twenty percent (20%) of the units available for use by those of low and moderate income individuals; (B) the facility is located in an economic development target area established under IC 61-.1-12.1-7 or (C) the area is designated as a residentially distressed area; and

1 **WHEREAS**, in recent history affordable housing projects in the City of Fort Wayne have had to
2 be located within the designated Economic Development Target Area (EDTA) to be eligible for a
3 ten year schedule of phase-in/abatement to maximize tax savings/affordability of the project and
4 scoring for local match on the Low Income Housing Tax Credit application; and

5 **WHEREAS**, affordable housing projects not located in the Economic Development Target
6 Area (EDTA) but meeting the minimum 20% of units available for use by those of low and
7 moderate income are subject to the current review system and score lower due to the low number
8 of jobs and annual payroll created and/or retained by a multifamily housing development and thus
9 receive a shorter schedule of tax phase-in/abatement; and

10 **WHEREAS**, the Community Development Division of the City of Fort Wayne in collaboration
11 with Fort Wayne Common Council seek to create a Multifamily Affordable Housing Tax Phase-
12 In/Abatement to support affordable housing project applications for Low Income Housing Tax
13 Credits and increase the number of affordable housing units available in the City of Fort Wayne.

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

16 **SECTION 1.** That Chapter 153 of the Fort Wayne Code of Ordinances: PLANNING AND
17 DEVELOPMENT" is amended to add a sub-section D in Section 153.19 as follows:

18 (D) Affordable housing projects applying to and meeting the criteria for the Indiana Housing
19 Finance Authority for Low Income Housing Tax Credits are eligible for ten-year phased deduction
20 (abatement) without adhering to the City's Review System. That ten-year phased deduction
21 (abatement) will be as follows:

Year of Deduction	Percentage
1	100%
2	100%
3	100%
4	100%
5	100%
6	50%
7	40%
8	30%
9	20%
10	10%
11	0%

22 **SECTION 2.** That the City is directed to take all action necessary and proper for the
23 implementation of this Ordinance.
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SECTION 3. That this Ordinance shall be in full force and effect from and after its passage and any and all necessary approval by the Mayor.

Michelle Chambers, Council Member

APPROVED AS TO FORM AND LEGALITY

Joseph G. Bonahoom, City Council Attorney

CHAPTER 153: PLANNING AND DEVELOPMENT

Section

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GENERAL PROVISIONS

§ 153.01 FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM.

(A) The Mayor shall, on an annual basis, develop and submit to the Common Council on or before August 15 of each year a five-year capital improvement program.

(B) All city departments are required to participate in the annual preparation of the capital improvement program and budget.

(C) The Common Council supports the efforts of the Mayor in preparing a capital improvement program.

('74 Code, § 2-1.2) (Ord. G-13-82, passed 6-22-82; Am. Ord. G-24-92, passed 5-29-92)

COMPREHENSIVE PLAN

§ 153.05 ADOPTION AND TITLE.

"The Comprehensive Plan for the City of Fort Wayne and Allen County" (Plan-It Allen) contains guiding principles, goals, objectives, strategies, maps, figures, and charts in one or more of the following sections: Executive Summary, Guiding Principles, Land Use, Economic Development, Housing and Neighborhoods, Transportation, Environmental Stewardship, Community Identity and Appearance, Community Facilities, Utilities and Implementation; "The Comprehensive Plan for the City of Fort Wayne and Allen County" is hereby adopted and shall be in full force and effect from and after its passage and approval by the Mayor.

(Ord. G-24-11, passed 7-12-11)

§ 153.06 GUIDANCE AND CONSIDERATION.

The Common Council of the City of Fort Wayne and all other government bodies within the territorial jurisdiction of the Fort Wayne City Plan Commission shall be guided by and give consideration to the general policy and pattern of development set out in said Plan.

(Ord. G-24-11, passed 7-12-11)

§ 153.07 AMENDMENTS.

(A) *Bike Fort Wayne Plan.* The Comprehensive Plan (Plan-It Allen) is amended by Resolution No. R-20-10 by adding the goals and policies of "Bike Fort Wayne: A Plan to Enhance Transportation Options" as set forth in that plan.

(B) *Downtown Action Plan.* The Comprehensive Plan for the city is amended by adding the Downtown Fort Wayne Action Plan.

(C) *Front Door Fort Wayne Plan.* The Comprehensive Plan (Plan-It Allen) is amended by adding the goals and objectives of the "Front Door Fort Wayne Plan" as set forth in that plan.

(D) *Frontage Road Amendment.* The Comprehensive Plan for the city, adopted May 11, 1982, is amended by adding the Frontage Road Amendment, dated September 26, 1988, which is incorporated by reference and made a part of this section.

(E) *City of Fort Wayne Housing Strategy Goals.* The Comprehensive Plan for the city is amended by adding the "Goals of the City of Fort Wayne Housing Strategy", as set forth below:

- (1) Reintroduce planning as a central basis for activity at all scales within the city and county;
- (2) Improve the image and marketability of all of the city's neighborhoods;
- (3) Create a transparent coordinated process for city program and service delivery;

- (4) Enhance the lending and financing environment;
- (5) Foster a proactive development environment;
- (6) Adopt value-added property management approaches;
- (7) Support and expand C.D.C. capacity; and
- (8) Facilitate more housing choice for low-income families.

(F) *Southwest Sector Amendment*. The Comprehensive Plan of the city dated May 11, 1982, is amended by adding the Southwest Sector Amendment, April 21, 1986, which is hereby incorporated by reference and made a part of this section and shall be in full force and effect from and after its passage and approval by the Mayor and due publication.

(G) *Walk Fort Wayne Plan*. The Comprehensive Plan (Plan-It Allen) is amended by adding the goals and policies of the "Walk Fort Wayne Plan" as set forth in that plan.

(H) *Area, Sub-Area, and Neighborhood Plans*.

(1) *Around the Square Sub-Area Plan*. The Comprehensive Plan (Plan-it Allen) is amended by adding the Strategic Development Map and goals and policies of the "Around the Square Sub-Area Plan" as set forth in that plan.

(2) *Bloomingtondale/Spy Run Neighborhood Plan*. The Comprehensive Plan for the city is amended by adding the goals and policies of the "Bloomingtondale/Spy Run Neighborhood Plan" as set forth in that plan.

(3) *East Park Planning Alliance (EPPA) East Central Neighborhood Plan*. The Comprehensive Plan for the city is amended by adding the goals and policies of the "East Park Planning Alliance (EPPA) East Central Neighborhood Plan" as set forth in that plan.

(4) *Memorial Park Community Development Area Plan*. The Comprehensive Plan (Plan-it Allen) is amended by adding the goals and policies of the "Memorial Park Neighborhood Plan" as set forth in that plan.

(5) *Nebraska Neighborhood Community Development Plan*. The Comprehensive Plan (Plan-It Allen) is amended by Resolution No. R-9-10 by adding the goals and policies of the "Nebraska Neighborhood Development Area Plan", as set forth in that plan.

(6) *Northside Neighborhood Community Development Area Plan (CDAP)*. The Comprehensive Plan for the city is amended by adding the goals and policies of the "Northside Neighborhood Plan", as set forth in that plan.

(7) *Packard Area Planning Alliance (PAPA) Plan*. The Comprehensive Plan for the city is amended by adding the goals and policies of the "Packard Area Planning Alliance (PAPA) Plan" as set forth in that plan.

(8) *Southeast Area Development Strategy*. The Comprehensive Plan is amended by adding the Strategic Development Map and Land Use Policies of the "Southeast Area Development Strategy" as set forth in that strategy.

(9) *West Central Plan*. The Comprehensive Plan for the city is amended by adding the goals and policies of the "West Central Plan" as set forth in that plan.

(10) *Bluffton/Lower Huntington Corridor Improvement Plan*. The Comprehensive Plan (Plan-it Allen) is amended by adding the goals and policies of the "Bluffton/Lower Huntington Corridor Improvement Plan" as set forth in that plan.

(Ord. G-24-11, passed 7-12-11; Am. Ord. G- 25-12, passed 6-26-12; Am. Ord. G-27-17, passed 11-14-17)

§ 153.08 COPY ON FILE.

A copy of the approved Comprehensive Plan shall be and remain filed in the office of the City Clerk.
(Ord. G-24-11, passed 7-12-11)

DESIGNATION OF ECONOMIC REVITALIZATION AREAS AND THE GRANTING OF TAX PHASE-INS

§ 153.13 MISSION AND DELEGATION OF RESPONSIBILITY.

(A) Tax phase-in is an economic development incentive to stimulate job growth, payroll and new investment of new and existing businesses in Fort Wayne and Allen County. It is designed to maximize long term tax base and assist these projects where they may otherwise not occur.

(B) The Common Council designates the City of Fort Wayne Community Development Division as the entity for the administration and processing of applications for economic revitalization areas. Those procedures deemed necessary for the orderly application, administration and monitoring of economic revitalization areas shall be developed by the Director of the Department of the Community Development Division, submitted to the finance committee of the Common Council, and approved by the Common Council of the whole. Any ensuing changes to same administrative procedures shall be approved by similar action of the Council.

(C) Fort Wayne Common Council herein formally adopts procedures for the orderly application, administration and monitoring of economic revitalization areas, attached as Exhibit A to Res. R-23-13. Any ensuing changes to the administrative procedures shall be approved by the Common Council.

(Ord. G-05-97, passed 4-8-97; Am. Ord. G- 14-05, passed 7-26-05; Am. Ord. G-16-08, passed 12-9-08; Am. Ord. G-3-13, passed 2- 26-13; Am. Res. R-23-13, passed 2-26-13; Am. Ord. G-8-18, passed 4-24-18)

§ 153.14 APPLICATION FEES.

In order to defray costs incurred by the city in processing applications for designation of economic revitalization areas the following shall apply:

(A) Applicants for projects not within a designated economic development target area shall pay a non-refundable filing fee of 0.1% of the total project cost not to exceed \$1,500 for projects involving both real property and personal property improvements.

(B) Applicants for projects not within a designated economic development target area shall pay a non-refundable filing fee of 0.01% of the total project cost not to exceed \$1,000 for projects involving real property or personal property improvements.

(C) Applicants for projects within a designated economic development target area shall pay a reduced non-refundable filing fee of \$200 as an added inducement to recapitalization by private investors in certain areas of the city.

(D) Applicants for amendments to a Statement of Benefits Form to extend a non-expired designation period previously allowed shall pay a non-refundable filing fee of \$300.

(E) Applicants filing a waiver of non-compliance in conjunction with an initial application and/or Statement of Benefits Form shall pay a non refundable filing fee of \$1,000, in addition to all other application and approval requirements or fees.

(F) Applicants for a waiver of non-compliance to correct late-filed phase-in compliance paperwork shall, on the first instance, pay a non-refundable filing fee of \$1,000. On all subsequent instances for a waiver of non-compliance to correct late-filed phase-in compliance paperwork, applicants shall pay a non-refundable filing fee of \$2,000.

(G) Indiana State law (I.C. 1.1-12.1-11.3) prohibits any redevelopment or rehabilitation on property prior to submitting an application for a tax phase-in. Any applicant who applies for a phase-in after initiating a project by applying for a Improvement Location Permit or a structural or other permit with the Allen County Building Department will be assessed an non-refundable late-filer fee of \$1,000 and the applicant shall remain subject to waiver and all other application and approval requirements or fees.

(H) The applicant may be responsible for additional legal fees, should legal fees in excess of five billable hours associated with the administration of the phase-in application or compliance be incurred by the city.

(I) All filing fees shall be made payable to the "City of Fort Wayne" at the time the application is submitted to the city Community Development Division.

(Ord. G-05-97, passed 4-8-97; Am. Ord. G-23-00, passed 9-12-00; Am. Ord. G-14-05, passed 7-26-05; Am. Ord. G-16-08, passed 12-9-08; Am. Ord. G-8-18, passed 4-24-18; Am. Ord. G-31-19, passed 12-17-19)

§ 153.15 INELIGIBLE PROJECTS.

(A) (1) Common Council shall not review applications for economic revitalization area status for any of the project types noted below, nor shall the city Community Development Division accept such applications, whether or not said project is located within an economic development target area:

(a) Massage parlor.

(b) Hot tub facility.

(c) Racetrack.

(d) Tobacco store or facility where tobacco or tobacco products comprise the majority (greater than 50%) of sales.

(e) Arcade facility or facility with primarily arcade games.

(f) Sales, warehousing, distribution or servicing facility where guns or other types of weaponry and/or ammunition of any type comprise the majority (greater than 50%) of sales, whether or not used for purposes of sport.

(g) Pawn shop.

(h) Package liquor store that holds a liquor dealer's permit under IC 7.1-3-10 or any other entity required to operate under a license issued under IC 7.1 et seq.

(2) Notwithstanding the foregoing restrictions, an applicant may submit an application and Common Council may review applications for economic revitalization area status, for the purpose of reviewing and voting upon an equipment/personal property deduction only, for entities operating wholesale operations under a license issued under IC 7.1-3-3, 1.C. 7.1-3-8, or IC 7.1-3-13; provided however that an applicant applying for an equipment/personal property deduction noted herein shall not be eligible to make said application or have said application approved if the applicant is also licensed to do business under any other section contained in 7.1 et seq.

(B) (1) Service-based businesses shall not be eligible to apply for designation of property as an economic revitalization area or to receive a property tax phase in unless they meet one of the following criteria:

(a) More than 25% of the customer base for the service-based business is located outside of Allen County, Indiana OR more than 25% of the annual gross revenue of the service-based business is generated by customers located outside Allen County;

(b) The amount of the investment for which the economic revitalization area designation is sought by the service-based business is \$5,000,000 or more; or

(c) The service-based business is located in an economic development target area.

(2) For purposes of this subsection (B) a **SERVICE-BASED BUSINESS** is a commercial enterprise that derives more than 50% of its annual gross revenue directly from labor performed in an expert manner by an individual or team for the benefit of its customers/clients as opposed to the sale of tangible goods and/or products. The definition includes, without limitation, businesses such as law firms, accounting firms, consulting firms, financial services firms, insurance agencies, marketing/advertising agencies, medical practices, and dental practices. The definition does not include retail establishments, the eligibility of which is determined under IC 6-1.1-12.1-3(e).

(C) It is the policy of the Common Council that no application to amend a Statement of Benefits Form will be accepted after the expiration of the designation period stated in the confirming resolution granting economic revitalization area status.

(Ord. G-05-97, passed 4-8-97; Am. Ord. G-14-05, passed 7-26-05; Am. Ord. G-16-08, passed 12-9-08; Am. Ord. G-18-17, passed 7-25-17; Am. Ord. G-3-18, passed 3-13-18; Am. Ord. G-8-18, passed 4-24-18)

§ 153.16 COMMUNITY BENEFIT REVIEW.

In its deliberations regarding designation of an economic revitalization area, the Common Council shall, pursuant to IC 6-1.1-12.1-2(f), find that none of the following standards have been violated:

(A) The designation will encourage the use of vacant or under-utilized land or improvement or replacement of a deteriorated or obsolete structure designated as appropriate for industrial or commercial development which is currently zoned appropriately for industrial or commercial use.

(B) The proposed use of the real estate for which designation is being requested is consistent with the land use policies of the city.

(C) The designation will encourage the improvement or replacement of a deteriorated or obsolete manufacturing equipment, or result in significant conversion of solid waste or hazardous waste into energy or other useful products.

(D) The designation will have no negative impact on the preservation of a historically listed structure.

(E) The designation will assist in the inducement of a project providing employment opportunities for Fort Wayne area residents.

(F) The designation will assist in the inducement of a project which will provide long-term benefits to the tax base of the city. It is the policy of the Common Council, therefore, that the Common Council shall denote in the appropriate space on the Statement of Benefits Form (State Form SB-1) as a precondition to the receipt of economic revitalization area status the following text: "Subject to taxpayer's non-delinquent status on any and all property tax due to taxing jurisdictions within Allen County, Indiana". In subsequent filings by the taxpayer and/or applicant of Compliance with Statement of Benefits Forms (State Form CF-1), taxpayer/applicant must self-certify its non-delinquent status with all taxing jurisdictions within Allen County, Indiana.

(G) For projects located in economic development target areas standards (A) through (F) must be met. In addition to standards (A) through (F), projects located in the downtown economic development target areas must conform to the downtown design guidelines.

(H) The applicant requesting the designation has disclosed any and all persons of interest or business entities affiliated with the project.

(Ord. G-05-97, passed 4-8-97; Am. Ord. G-16-08, passed 12-9-08; Am. Ord. G-3-13, passed 2-26-13; Am. Ord. G-8-18, passed 4-24-18)

§ 153.17 REVIEW OF ECONOMIC REVITALIZATION AREA ELIGIBILITY BY COUNCIL.

(A) After review of the information provided in the application, the Common Council may find that the real estate under consideration meets the definition and standards of an economic revitalization area as defined in IC 6-1.1-12.1-1(1) as amended. In such case the Common Council shall pass a resolution declaring the area an economic revitalization area. The declaring resolution must:

- (1) Contain a description of the affected area.
- (2) Note whether the application is for real property improvements and/or personal property improvements.
- (3) Be filed with the Allen County assessor.
- (4) Include a determination of the period of deduction allowed per IC 6-1.1-12.1-3(d).

(B) After approval of a declaratory resolution, the Common Council shall publish notice in accordance with IC 5-3-1, as amended. The notice must state that a description of the affected area is available and can be inspected in the county assessor's office. The notice must also name a date when the Common Council will hold a public hearing for the purpose of receiving and hearing any and all remonstrances and objections from interested persons. In addition, the Common Council shall file this information, and a notice containing a Statement of Benefits Form with the officers of each affected taxing unit with authority to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5, at least ten days prior to the date of the public hearing.

(C) In reviewing the evidence, the Common Council shall also review the Statement of Benefits Form. The Common Council shall determine whether the area should be designated an economic revitalization area and/or whether a deduction should be allowed for the project, based on (and after it has made) the following findings:

(1) Whether the estimate of the value of the redevelopment or rehabilitation is reasonable for projects of that nature and whether the estimate of the cost of the new manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment (if applicable) is reasonable for equipment of that type.

(2) Whether the estimate of the number of individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed described project, or

(3) If the designation is for new manufacturing equipment used to dispose of solid waste or hazardous waste by converting the solid waste or hazardous waste into energy or other useful products, whether the estimate of the amount of solid waste or hazardous waste that will be converted into energy or other useful products can be reasonably expected to result from the installation of the new manufacturing equipment.

(4) Whether the estimate of the annual salaries of those individuals who will be employed or whose employment will be retained can be reasonably expected from the proposed described project.

(5) Whether any other benefits about which information was requested are benefits that can be reasonably expected to result from the proposed described project.

(6) Whether, in the case of an economic revitalization area designation for an eligible vacant building as defined under IC 6-1.1-12.1(17):

(a) The estimate of the number of individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed occupation of the eligible vacant building.

(b) The estimate of the annual salaries of those individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed occupation of the eligible vacant building.

(c) Any other benefits about which information was requested are benefits that can be reasonably expected to result from the proposed occupation of the eligible vacant building.

(d) The occupation of the eligible vacant building will increase the tax base and assist in the rehabilitation of the economic revitalization area.

(7) Whether the totality of benefits is sufficient to justify the deduction.

(D) After considering all evidence presented, the Common Council shall take final action to determine whether the qualifications for an economic revitalization area have been met and to confirm, modify and confirm, or rescind the declaratory resolution. Such action may include:

(1) Adoption by confirmation of the declaratory resolution. The confirming resolution shall include the reasons upon which the determination is made.

(2) A finding that there is insufficient information and a deferral of action on the matter. The applicant shall be provided written notice of the reasons for deferral within ten days of that action.

(3) A determination that the real estate should not be designated as an economic revitalization area. The applicant shall be provided with written notice thereof.

(E) Upon confirming, or modifying and confirming a declaratory resolution by the procedures set forth herein, both the Allen County Auditor and the Common Council shall keep a permanent record of the designation of the subject economic revitalization area. Common Council shall also provide the Allen County Auditor with a final designation packet to be utilized in the review of applications for deduction pursuant to IC 6-1.1-12.1-5.

(Ord. G-05-97, passed 4-8-97; Am. Ord. G-23-00, passed 9-12-00; Am. Ord. G-19-04, passed 9-14-04; Am. Ord. G-16-08, passed 12-9-08; Am. Ord. G-8-18, passed 4-24-18)

§ 153.18 DESIGNATION PERIODS.

Designation periods for newly designated economic revitalization areas shall expire on December 31, 2016, unless otherwise automatically extended in five-year increments per IC 6-1.1-12.1-9 or specified by the Common Council in its confirming resolution.

(Ord. G-05-97, passed 4-8-97; Am. Ord. G-14-05, passed 7-26-05; Am. Ord. G-16-08, passed 12-9-08; Am. Ord. G-3-13, passed 2-26-13; Am. Ord. G-8-18, passed 4-24-18)

§ 153.19 DEDUCTION PERIODS AND ABATEMENT SCHEDULES FOR REAL PROPERTY.

In determining whether an applicant is entitled to a deduction for real property improvement projects, the Fort Wayne Common Council shall qualify a designation by:

(A) Limiting the number of years of deduction (abatement) for improvements to real property in areas not designated as an economic development target area to three, five, seven, or ten years, based on the following Review System and corresponding abatement schedules:

TAX ABATEMENT REVIEW SYSTEM—REAL PROPERTY

Points Possible	Points Awarded	
INVESTMENT (30 points possible)		
Total New Investment in Real Property (New Structure and/or Rehabilitation)		
Over \$1,000,000	10	
\$500,000 to \$999,999	8	
\$100,000 to \$499,999	6	
Under \$100,000	4	
Investment per employee (both jobs created and retained)		
\$35,000 or more	10	
\$18,500 to \$34,999	8	
\$6,250 to \$18,499	6	
\$1,250 to \$6,249	4	
Less than \$1,249	2	
Estimated local income taxes generated from jobs retained		
\$80,000 or more	5	
\$30,000 to \$79,999	4	
\$10,000 to \$29,999	3	
\$5,000 to \$9,999	2	
Less than \$5,000	1	
Estimated local income taxes generated from jobs created (double points for start-up)		
\$30,000 or more	5	
\$10,000 to \$29,999	4	
\$5,000 to \$9,999	3	
\$3,000 to \$4,999	2	
Less than \$3,000	1	
ECONOMIC BASE (20 points possible)		
Location quotient in designated occupation code (use majority occupation code of all created and retained jobs)		
Greater than 1.0	5	

Estimated percent of business done outside Allen County		
Greater than 75%	15	
50% to 74%	10	
25% to 49%	5	
JOBS (20 points possible)		
Total number of permanent jobs retained		
Over 250	10	
100 to 249	8	
50 to 99	6	
25 to 49	4	
10 to 24	2	
1 to 9	1	
Total number of permanent jobs created		
Over 100	10	
50 to 99	8	
25 to 49	6	
10 to 24	4	
1 to 9	2	
WAGES (20 points possible)		
Median salary of the jobs created and/or retained		
Over \$47,999	20	
\$43,000 to \$47,999	16	
\$38,000 to \$42,999	12	
\$33,000 to \$37,999	8	
\$28,000 to \$32,999	4	
Under \$28,000	0	
BENEFITS (10 points possible)		
Major medical plan offered	7	
Pension, tuition reimbursement, life insurance, dental insurance and/or disability insurance offered	3	
SUSTAINABILITY		
Construction uses green building techniques (i.e. LEED certification)	5	
Construction uses techniques to minimize impact on combined sewer overflows	5	
TOTALS		

LENGTH OF ABATEMENT	
20 to 39 points - 3 year abatement	
40 to 59 points - 5 year abatement	
60 to 69 points - 7 year abatement	
70 to 100 points - 10 year abatement	
* If average annual salary of the full-time jobs created by listed occupation is 10% or greater than the average salary for Allen County using current occupational employment statistics, and is eligible for a 10 or 7 year abatement, then the applicant is eligible for an alternate deduction schedule	
10 Year	
Year 1	100%
Year 2	100%
Year 3	100%
Year 4	100%
Year 5	100%
Year 6	90%
Year 7	80%
Year 8	65%
Year 9	50%
Year 10	40%
7 Year	
Year 1	100%
Year 2	100%
Year 3	100%
Year 4	100%
Year 5	100%
Year 6	71%
Year 7	43%

Notwithstanding the foregoing, when a project is located within a designated economic development target area and not defined as ineligible under § 153.15, then such project may receive a ten year deduction (abatement), without adhering to the Review System.

TAX ABATEMENT SCHEDULES—REAL PROPERTY

Year	Percentage
------	------------

(1) Three Year Abatement Schedule	
1	100%
2	66%
3	33%
(2) Five Year Abatement Schedule	
1	100%
2	80%
3	60%
4	40%
5	20%
(3) Seven Year Abatement Schedule	
1	100%
2	85%
3	71%
4	57%
5	43%
6	29%
7	14%
(4) Ten Year Abatement Schedule	
1	100%
2	95%
3	80%
4	65%
5	50%
6	40%
7	30%
8	20%
9	10%
10	5%

(B) (1) Allowing the owner of an eligible vacant building, a deduction from the assessed value of the building in accordance with the following terms and conditions:

(a) If the vacant building is 50 years or older, the owner of the building shall be entitled to a deduction as long as the building has been vacant for at least one year.

(b) If the vacant building is less than 50 years old, the owner of the building shall be entitled to a deduction as long as the building has been vacant for at least two years.

(c) If the vacant building is located in an Economic Development Target Area, the owner shall be entitled to a deduction as long as the building has been vacant for at least one year and the property is zoned for commercial or industrial use.

(2) The maximum period of a deduction awarded under this section is two years. For deductions approved for one year, the amount of the deduction shall be 100% of the assessed value of the building or part of the building that is occupied by the property owner or tenant of the property owner. For deductions approved for two years, the amount of the deduction shall be 100% of the assessed value of the building or part of the building that is occupied by the property owner or tenant of the property owner in the first year, and 50% of the assessed value of the building or part of the building that is occupied by the property owner or tenant of the property owner in the second year.

(C) Projects involving the redevelopment or rehabilitation of a speculative building may receive a ten-year phased deduction (abatement) without adhering to the city's review system. For purposes of this division, a **SPECULATIVE BUILDING** is any building development, construction, or rehabilitation of at least 50,000 square feet that is reasonably likely to create new jobs when the developer has no formal commitment from a buyer or tenant to purchase or lease the end product, whether the end product is a fully completed, move-in ready building or a partially completed shell suitable for build-out improvements by the future owner or tenant. Additional incentives for the final build out and personal property (equipment) may be considered upon the identification of the end user. Any additional incentives will adhere to the city's review system for real and personal property abatement at the time of submittal.

(D) Affordable housing projects applying to and meeting the criteria for the Indiana Housing Finance Authority for Low Income Housing Tax Credits are eligible for ten-year phased deduction (abatement) without adhering to the City's Review System. That ten-year phased deduction (abatement) will be as follows:

Year	Percentage
Ten Year Abatement Schedule	
1	100%
2	100%
3	100%
4	100%
5	100%
6	90%
7	80%
8	70%
9	60%
10	50%

(Ord. G-05-97, passed 4-8-97; Am. Ord. G-23-00, passed 9-12-00; Am. Ord. G-16-08, passed 12-9-08; Am. Ord. G-1-12, passed 12- 20-11; Am. Ord. G-3-13, passed 2-26-13; Am. Ord. G-22-13,

passed 10-8-13; Am. Ord. G-2- 16, passed 2-9-16; Am. Ord. G-18-17, passed 7-25-17; Am. Ord. G-8-18, passed 4-24-18)

§ 153.20 DEDUCTION PERIODS AND ABATEMENT SCHEDULES FOR PERSONAL PROPERTY.

In determining whether an applicant is entitled to a deduction for new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment as defined in IC 6-1.1-12.1-1(3), 6-1.1-12.1-1(12), 6-1.1-12.1-1(13) or 6-1.1-12.1-1(14), the Common Council shall qualify a designation by limiting the number of years of deduction for eligible personal property to three, five, seven or ten years based on the following Review System and corresponding abatement schedules:

Points Possible	Points Awarded	
INVESTMENT (30 points possible)		
Total new investment in equipment		
Over \$5,000,000	10	
\$1,000,000 to \$4,999,999	8	
\$500,000 to \$999,999	6	
\$0 to \$499,999	4	
Investment per employee (both jobs created and retained)		
\$35,000 or more	10	
\$18,500 to \$34,999	8	
\$6,250 to \$18,499	6	
\$1,250 to \$6,249	4	
Less than \$1,249	2	
Estimated local income taxes generated from jobs retained		
\$80,000 or more	5	
\$30,000 to \$79,999	4	
\$10,000 to \$29,999	3	
\$5,000 to \$9,999	2	
Less than \$5,000	1	
Estimated local income taxes generated from jobs created (double points for start-up)		
\$30,000 or more	5	
\$10,000 to \$29,999	4	
\$5,000 to \$9,999	3	
\$3,000 to \$4,999	2	

Less than \$3,000	1	
ECONOMIC BASE (20 points possible)		
Location quotient in designated occupation code (use majority occupation code of all created and retained jobs)		
Greater than 1.0	5	
Estimated percent of business done outside Allen County		
Greater than 75%	15	
50% to 74%	10	
25% to 49%	5	
JOBS (20 points possible)		
Total number of permanent jobs retained		
Over 250	10	
100 to 249	8	
50 to 99	6	
25 to 49	4	
10 to 24	2	
1 to 9	1	
Total number of permanent jobs created		
Over 100	10	
50 to 99	8	
25 to 49	6	
10 to 24	4	
1 to 9	2	
WAGES (20 points possible)		
Median salary of the jobs created and/or retained		
Over \$47,999	20	
\$43,000 to \$47,999	16	
\$38,000 to \$42,999	12	
\$33,000 to \$37,999	8	
\$28,000 to \$32,999	4	
Under \$28,000	0	
BENEFITS (10 points possible)		
Major medical plan offered	7	

Pension, tuition reimbursement, life insurance, dental insurance and/or disability insurance offered	1	
SUSTAINABILITY		
Construction uses green building techniques (i.e. LEED certification)	5	
Construction uses techniques to minimize impact on combined sewer overflows	5	
TOTALS		
LENGTH OF ABATEMENT		
20 to 39 points - 3 year abatement		
40 to 59 points - 5 year abatement		
60 to 69 points - 7 year abatement		
70 to 100 points - 10 year abatement		
* If average annual salary of the full-time jobs created by listed occupation is 10% or greater than the average salary for Allen County using current occupational employment statistics, and is eligible for a 10 or 7 year abatement, then the applicant is eligible for an alternate deduction schedule		
10 Year		
Year 1		100%
Year 2		100%
Year 3		100%
Year 4		100%
Year 5		100%
Year 6		90%
Year 7		80%
Year 8		65%
Year 9		50%
Year 10		40%
7 Year		
Year 1		100%
Year 2		100%
Year 3		100%
Year 4		100%
Year 5		100%
Year 6		71%
Year 7		43%

TAX ABATEMENT SCHEDULES—PERSONAL PROPERTY

Year	Percentage
(1) Three Year Abatement Schedule	
1	100%
2	66%
3	33%
(2) Five Year Abatement Schedule	
1	100%
2	80%
3	60%
4	40%
5	20%
(3) Seven Year Abatement Schedule	
1	100%
2	85%
3	71%
4	57%
5	43%
6	29%
7	14%
(4) Ten Year Abatement Schedule	
1	100%
2	95%
3	80%
4	65%
5	50%
6	40%
7	30%
8	20%
9	10%
10	5%

(Ord. G-05-97, passed 4-8-97; Am. Ord. G-23-00, passed 9-12-00; Am. Ord. G-19-04, passed 9-14-04; Am. Ord. G-16-08, passed 12-9-08; Am. Ord. G-1-12, passed 12-20-11; Am. Ord. G-3-13, passed

2-26-13; Am. Ord. G-22-13, passed 10-8-13; Am. Ord. G-18-17, passed 7-25-17; Am. Ord. G-8-18, passed 4-24-18)

§ 153.21 COMPLIANCE WITH STATEMENT OF BENEFITS AND COMPLIANCE WITH LAW AND OTHER REGULATIONS.

(A) All deduction applications filed with the Allen County Auditor for projects designated by the Common Council as economic revitalization areas must include a correct and complete Compliance with Statement of Benefits Form (CF-1) as prescribed by the Indiana Department of Local Government Finance. For designations approved after January 1, 2012, deduction applications must also include a Public Benefit Annual Update form provided by the city to the applicant and affirmed to its accuracy by the applicant that provides additional employment information by occupation classification for Allen County under current occupational employment statistics. The Compliance with Statement of Benefits Form must be filed with both the Allen County Auditor and the city Community Development Division according to the filing schedule listed in IC 6-1.1-12.1-5 and IC 6-1.1-12.1-5.5, as applicable.

(B) Compliance with Statement of Benefit Forms filed by an applicant must show the extent to which there has been compliance with the Statement of Benefits Form (SB-1) approved by the Common Council in designating the area an economic revitalization area. The Compliance with Statement of Benefits Form must be updated per IC 6-1.1-12.1-1 et seq. The Common Council shall monitor for substantial compliance those projects it designates as economic revitalization areas.

(C) Substantial compliance has been defined by the Common Council as:

(1) Meeting 75% or more of the numbers of full-time and/or part-time jobs stated to be created or retained as delineated in the original Statement of Benefits Form (SB-1) approved by the Common Council; and

(2) Meeting 75% or more of the total payroll stated to be created or retained as delineated in the original Statement of Benefits Form (SB-1) approved by the Common Council, within the time frame projected in the applicant's original approved Statement of Benefits Form.

(D) Within 45 days after receipt of a properly filed Compliance with Statement of Benefits Form, the Common Council will determine whether the applicant has substantially complied with the Statement of Benefits Form and, if not, whether the failure to substantially comply was caused by factors beyond the control of the applicant.

(E) Property owners, applicants, and tax abatement recipients that have not substantially complied with the terms of their original Statement of Benefits Form may have the remainder of their tax abatement rescinded by the Common Council.

(F) Property owners, applicants, and tax abatement recipients with projects involving improvements, including those to real property, that do not 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, may have the remainder of their tax abatement rescinded by the Common Council. Adherence to all applicable federal, state, and municipal statutes, regulations, ordinances and codes must be maintained throughout all design, permitting, contractor licensure, and construction phases of the property project. The adherence shall be attested to on the initial tax abatement application and each annual Compliance with Statement of Benefits Form.

(G) An applicant that has received a deduction for real and/or personal property and:

(1) Ceases operations at the facility for which the deduction was granted; and

(2) Is found to have intentionally provided false information concerning plans to continue operations at the facility, may be determined by Common Council to be subject to repayment to the Allen County Treasurer of those property taxes that were deducted per the formula given in IC 6-1.1-12.1-12(e).

(Ord. G-05-97, passed 4-8-97; Am. Ord. G-14-05, passed 7-26-05; Am. Ord. G-16-08, passed 12-9-08; Am. Ord. G-3-13, passed 2-26-13; Am. Ord. G-8-18, passed 4-24-18; Am. Res. R-83-19, passed 12-17-19)

§ 153.22 AMENDING STATEMENTS OF BENEFIT.

(A) Amendments to Statement of Benefits Forms are required if the designation period initially granted is insufficient to complete the project as stated in the initial Statement of Benefits Form.

(B) It is the policy of the Common Council that no application from an applicant to amend a Statement of Benefits Form will be accepted after the expiration of the designation period stated in the confirming resolution granting economic revitalization area status.

Ord. G-05-97, passed 4-8-97; Am. Ord. G-16-08, passed 12-9-08; Am. Ord. G-8-18, passed 4-24-18)

§ 153.23 NO EFFECT ON PRIOR DESIGNATIONS.

All real estate previously designated by the Common Council as economic revitalization areas under the provisions of the Common Council then in effect shall remain in effect for the time periods proscribed in the respective confirming resolutions, unless the real estate receives approval by the Common Council of an amended Statement of Benefits after the effective date of this section, in which case the later city code provisions shall apply.

(Ord. G-05-97, passed 4-8-97; Am. Ord. G-16-08, passed 12-9-08; Am. Ord. G-8-18, passed 4-24-18)

§ 153.24 COMPLIANCE WITH STATE AND FEDERAL LAW.

If any part of this policy and chapter is found to be in noncompliance with any State of Indiana or Federal statute, then such noncompliant part shall be declared void without any effect on the validity of the remaining portions of this chapter. Should the Indiana Code sections referenced in this chapter be modified and/or recodified, then this chapter shall be deemed to refer to the recodified sections of same. The Fort Wayne Common Council shall conduct periodic reviews of this chapter as assurance that policies are responsive to community needs and expectations.

(Ord. G-05-97, passed 4-8-97; Am. Ord. G-16-08, passed 12-9-08; Am. Ord. G-8-18, passed 4-24-18)

§ 153.25 (RESERVED).

§ 153.26 DESIGNATING RESIDENTIALLY DISTRESSED AREAS.

(A) Upon appropriate request, the Common Council will designate as **RESIDENTIALLY DISTRESSED AREAS** those parcels of property which are located within the corporate limits of the city and meet all the following criteria specified in IC 6-1.1-12.1-2(b):

(1) The area is comprised of parcels that are either unimproved or contain only one- or two-family dwellings or multi-family dwellings designed for up to four families, including accessory structures for those dwellings;

(2) Any dwellings in the area are not permanently occupied and are either:

(a) The subject of an order issued under IC 36-7-9; or

(b) Evidencing significant building deficiencies; and

(3) Parcels of property in the area either:

(a) Have been sold and not redeemed under IC 6-1.1-25; or

(b) Are owned by a unit of local government.

(B) As an alternative to the findings required by division (A) above, the Common Council will designate as **RESIDENTIALLY DISTRESSED AREAS** those parcels of property which are located within the corporate limits of the city and meet all the following alternative criteria specified in IC 6-1.1-12.1-2(c):

- (1) A significant number of dwelling units within the area are not permanently occupied or a significant number of parcels in the area are vacant land;
- (2) A significant number of dwelling units within the area are either:
 - (a) The subject of an order issued under IC 36-7-9; or
 - (b) Evidencing significant building deficiencies;
- (3) The area has experienced a net loss in the number of dwelling units, as documented by census information, local building and demolition permits, or certificates of occupancy, or the area is owned by Indiana or the United States; and
- (4) The area (plus any areas previously designated under this subsection) will not exceed 10% of the total area within Common Council's jurisdiction.

(C) Any property designated as a residentially distressed area under divisions (A) or (B) above must also fulfill the following obligations for the property owner to receive a deduction:

- (1) Dwellings built or rehabilitated on the property must meet local code standards for habitability;
- (2) Dwellings must be built or rehabilitated on the property within two years of the date of designation as a residentially distressed area.

(D) The deduction awarded for property located in a residentially distressed area shall be available for a period of five years. The amount of the deduction the owner of the property is entitled to receive for each particular year equals the product of:

- (1) The increase in the assessed value resulting from the rehabilitation or redevelopment; multiplied by:
- (2) The following percentages for each year that the deduction may be taken:

Year	Percentage of Increase in Assessed Value
1	100%
2	80%
3	60%
4	40%
5	20%

(Ord. G-10-15, passed 6-9-15)

TRANSPORTATION PLAN

§ 153.31 ADOPTION AND TITLE.

The Transportation Plan, for the future development of the city, bearing date of May, 1992, and titled "Allen County 2010: A Transportation Plan for the Metropolitan Area," as prepared and adopted by the Northeastern Indiana Regional Coordinating Council and duly reviewed by the Fort Wayne Plan Commission at a business meeting on March 23, 1992, be and hereby is adopted as a part of the Fort Wayne Master and Comprehensive Plan. The Transportation Plan, dated May, 1992, is hereby incorporated, by reference, and made a part of this chapter.

(Ord. G-24-11, passed 7-12-11)

§ 153.32 (RESERVED).

§ 153.33 COPY ON FILE.

The Transportation Plan, dated May, 1992, be and remain filed in the Office of the Clerk of the city.

(Ord. G-24-11, passed 7-12-11)

FLOOD PROTECTION PLAN

§ 153.40 ADOPTION OF PLAN.

The Fort Wayne-Allen County Flood Protection Plan is hereby adopted in its entirety by the Common Council. The Common Council supports the implementation of the recommendations outlined in the Plan.

('74 Code, § 21-7) (Ord. S-184-82, passed 9-28-82)

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Admn. Appr. _____

DIGEST SHEET

TITLE OF ORDINANCE: AN ORDINANCE AMENDING CHAPTER 153 OF THE CITY OF FORT WAYNE, INDIANA CODE OF ORDINANCES: "PLANNING AND DEVELOPMENT" BY ADDING § 153.19(D)

DEPARTMENT REQUESTING ORDINANCE: Community Development Division

SYNOPSIS OF ORDINANCE: The City of Fort Wayne seeks to support applications for Low Income Housing Tax Credit project by establishing a Multifamily Affordable Housing Tax Phase-In/Abatement for projects meeting the criteria for application to the Indiana Housing and Community Development Authority for Low Income Housing Tax Credits.

EFFECT OF PASSAGE: Establishment of the Multifamily Affordable Housing Tax Phase-In/Abatement and increased support for projects seeking Low Income Housing Tax Credits.

EFFECT OF NON-PASSAGE: The Multifamily Affordable Housing Tax Phase-In/Abatement is not established and fewer Low Income Housing Tax Credit project are located in the City of Fort Wayne.

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

ASSIGNED TO COMMITTEE (CO-CHAIRS): Sharon Tucker and Russ Jehl