

**A DECLARATORY RESOLUTION designating an
"Economic Revitalization Area" under I.C. 6-1.1-12.1 for
property Commonly known as 3459 Metro Drive North,
Fort Wayne, Indiana 46818 (Marathon Labels, Inc./Orion
Real Estate Development, LLC)**

WHEREAS, Petitioner has duly filed its petition dated September 9, 2023 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 additional full-time, permanent jobs with a total additional annual payroll of \$140,000 and an average annual salary of \$70,000 and retain nine current full-time permanent jobs and five part-time jobs with a retained total annual payroll of \$842,000; and

WHEREAS, the total estimated project cost is \$1,066,282; and

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

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

SECTION 1. That, subject to the requirements of Section 6, below, the property hereinabove described is hereby designated and declared an "Economic Revitalization Area" under I.C. 6-1.1-12.1. Said designation shall begin upon the effective date of the Confirming Resolution referred to in Section 6 of this Resolution and shall terminate on December 31, 2021, unless otherwise automatically extended in five year increments per I.C. 6-1.1-12.1-9.

SECTION 2. That, upon adoption of the Resolution:

- (a) Said Resolution shall be filed with the Allen County Assessor;
- (b) Said Resolution shall be referred to the Committee on Finance requesting a recommendation from said committee concerning the advisability of designating the above area an "Economic Revitalization Area";
- (c) Common Council shall publish notice in accordance with I.C. 6-1.1-12.1-2.5 and I.C. 5-3-1 of the adoption and substance of this resolution and setting this designation as an "Economic Revitalization Area" for public hearing.

SECTION 3. That, said designation of the hereinabove described property as an "Economic Revitalization Area" shall apply to both a deduction of the assessed value of real estate improvements made between October 1, 2023 and December 31, 2025 and personal property for manufacturing equipment, logistical distribution and information technology equipment

improvements to be made between August 1, 2024 and December 31, 2025. Should any delays occur, an updated timeframe will be communicated to the Allen County Assessor and Allen County Auditor by Community Development staff in writing.

SECTION 4. That, the estimate of the number of individuals that will be employed or whose employment will be retained and the estimate of the annual salaries of those individuals and the estimate of the value of redevelopment or rehabilitation and the estimate of the value of personal property for new manufacturing, logistical distribution and information technology equipment, all contained in Petitioner's Statement of Benefits, are reasonable and are benefits that can be reasonably expected to result from the proposed described redevelopment or rehabilitation and from the installation of personal property for new manufacturing equipment, logistical distribution and information technology equipment.

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

- (a) If the proposed development does not occur, the approximate current year tax rates for this site would be \$2.8936/\$100.
- (b) If the proposed development does occur and no deduction is granted, the approximate current year tax rate for the site would be \$2.8936/\$100 (the change would be negligible).
- (c) If the proposed development occurs and a deduction percentage of fifty percent (50%) is assumed, the approximate current year tax rate for the site would be \$2.8936/\$100 (the change would be negligible).
- (d) If the proposed new information technology is not installed, the approximate current year tax rates for this site would be \$2.8936/\$100.
- (e) If the proposed new manufacturing equipment, logistical distribution and information technology equipment is installed and no deduction is granted, the approximate current year tax rate for the site would be \$2.8936/\$100 (the change would be negligible).
- (f) If the proposed new manufacturing equipment, logistical distribution and information technology equipment is installed and a deduction percentage of eighty percent (80%) is assumed, the approximate current year tax rate for the site would be \$2.8936/\$100 (the change would be negligible).

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

SECTION 7. That, pursuant to I.C. 6-1.1-12.1, it is hereby determined that the deduction from the assessed value of the real property shall be for a period of five years, and the deduction from the assessed value of the new manufacturing equipment, logistical distribution and information technology equipment shall be for a period of five years.

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

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

SECTION 9. The deduction schedule from the assessed value of new manufacturing, logistical distribution and information technology 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 10. That, the benefits described in the Petitioner's Statement of Benefits can be reasonably expected to result from the project and are sufficient to justify the applicable deductions.

SECTION 11. 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 this chapter may be required to repay the deduction amount as determined by the county auditor in accordance with section 12 of said chapter if the property owner ceases operations at the facility for which the deduction was granted and if the Common Council finds that the property owner obtained the deduction by intentionally providing false information concerning the property owner's plans to continue operation at the facility.

SECTION 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.

Member of Council

APPROVED AS TO FORM AND LEGALITY

Malak Heiny, City Attorney

Admn. Appr. _____

DIGEST SHEET

TITLE OF ORDINANCE: **Declaratory Resolution**

DEPARTMENT REQUESTING ORDINANCE: **Community Development Division**

SYNOPSIS OF ORDINANCE: **Marathon Labels, Inc./Orion Real Estate Development, LLC is requesting the designation of an Economic Revitalization Area for eligible real and personal property improvements. Marathon Labels, Inc./Orion Real Estate Development, LLC will construct a new 10,000 square foot facility and purchase and install new personal property equipment.**

EFFECT OF PASSAGE: **Investment of \$1,066,282 and the creation of two new full-time permanent positions with a total annual payroll of \$140,000 and the retention of nine full-time positions with a total annual payroll of \$842,000.**

EFFECT OF NON-PASSAGE: **Potential loss of investment and creation of two new full-time permanent positions with a total annual payroll of \$140,000 and the retention of nine full-time positions with a total annual payroll of \$842,000.**

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

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

Marathon Labels, Inc./Orion Real Estate Development, LLC

TO: City Council

FROM: Carman Young, Economic Development Specialist

DATE: September 6, 2023

RE: Request for designation by Marathon Labels, Inc./Orion Real Estate Development, LLC. as an ERA for real and personal property improvements.



BACKGROUND

PROJECT ADDRESS:	3459 Metro Drive North	PROJECT LOCATED WITHIN:	N/A
PROJECT COST:	\$1,066,282	COUNCILMANIC DISTRICT:	3

COMPANY PRODUCT OR SERVICE:	Marathon Labels, Inc./Orion Real Estate Development, LLC produces durable, high temperature, thermal transfer and UL compliance labels.
PROJECT DESCRIPTION:	Marathon Labels, Inc./Orion Real Estate Development, LLC will construct a new 10,000 square foot facility.

CREATED

RETAINED

JOBS CREATED (FULL-TIME):	2	JOBS RETAINED (FULL-TIME):	9
JOBS CREATED (PART-TIME):	0	JOBS RETAINED (PART-TIME):	0
TOTAL NEW PAYROLL:	\$140,000	TOTAL RETAINED PAYROLL:	\$842,000
AVERAGE SALARY (FULL-TIME NEW):	\$70,000	AVERAGE SALARY (FULL-TIME RETAINED):	\$93,555

COMMUNITY BENEFIT REVIEW

Yes ☒ No ☐ N/A ☐

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

Explain: Parcel to be designated has been vacant and undeveloped for over 20 years.

Yes ☒ No ☐ N/A ☐

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

Explain: Property to be designated is zoned I-2, General Industrial. The use of this property is consistent with the land use policies of the City of Fort Wayne.

Yes ☐ No ☐ N/A ☒

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

Yes ☒ No ☐ N/A ☐

Project encourages the improvement or replacement of obsolete manufacturing and/or research and development and/or information technology and/or logistical distribution equipment?

Explain: New manufacturing, information technology and logistical distribution equipment will be purchased and installed.

Yes ☐ No ☐ N/A ☒

Project will result in significant conversion of solid waste or hazardous waste into energy or other useful products?

Yes ☐ No ☐ N/A ☒

Project encourages preservation of a historically or architecturally significant structure?

Yes ☐ No ☐ N/A ☒

Construction will result in Leadership in Energy and Environmental Design (LEED) certification by the U.S. Green Building Council?

Yes ☐ No ☐ N/A ☒

Construction will use techniques to minimize impact on combined sewer overflows? (i.e. rain gardens, bio swales, etc.)

Yes ☒ No ☐ N/A ☐

ERA designation induces employment opportunities for Fort Wayne area residents?

Explain: Project will create two full-time permanent jobs with a total created annual payroll of \$140,000, with the average created annual job salary being \$70,000 and retain nine full-time with a total annual payroll of \$842,000, with the average retained full-time job salary being \$93,555.

Yes ☒ No ☐ N/A ☐

Taxpayer is NOT delinquent on any or all property tax due to any taxing jurisdiction within Allen County.

POLICY

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

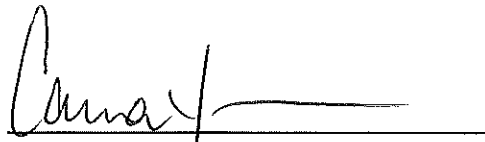
1. The period of deduction for real property improvements is five years.

Under Fort Wayne Common Council's tax abatement policies and procedures, Marathon Labels, Inc./Orion Real Estate Development, LLC is eligible for a recommended five year deduction on real and personal property improvements. Attached is a calculation of property taxes saved/paid with the deduction.

PREVIOUSLY APPROVED PHASE-INS

Marathon Labels, Inc./Orion Real Estate Development, LLC has not previously applied, or been approved, for a tax phase-in.

Signed:



 Economic Development Specialist

Marathon Labels, Inc.

PERSONAL PROPERTY TAX ABATEMENT - 5 yr Schedule

TOTAL TAX SAVED	(5 yrs on 5 yr deduction)	<u>\$1,193</u>
TOTAL TAX PAID	(10 yrs on 10 yr deduction)	\$937

TOTAL TAX SAVED REAL PROPERTY	(5 yrs on 5 yr deduction)	\$89,784
TOTAL TAX PAID REAL PROPERTY (5 yrs)	(5 yrs on 5 yr deduction)	<u>\$89,784</u>
TOTAL TAX SAVED PERSONAL & REAL		\$90,977
TOTAL TAX PAID PERSONAL & REAL		<u>\$90,721</u>

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

Real Property Abatements

Tax Abatement Review System

Marathon Labels, Inc./Orion Real Estate Development, LLC

Points Possible	Points Awarded
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INVESTMENT (30 points possible)

Total new investment in real property (new structures and/or rehabilitation)

Over \$1,000,000	10	10
\$500,000 to \$999,999	8	
\$100,000 to \$499,999	6	
Under \$100,000	4	

Investment per employee (both jobs created and retained)

\$35,000 or more	10	10
\$18,500 to \$34,999	8	
\$6,250 to \$18,499	6	
\$1,250 to \$6,249	4	
less than \$1,249	2	

Estimated local income taxes generated from jobs retained

\$80,000 or more	5	
\$30,000 to \$79,999	4	
\$10,000 to \$29,999	3	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	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	
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Estimated Percent of Business done outside

Allen County

Greater than 75%	15	
50% to 74%	10	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	1

Total number of permanent jobs created (Double for start-up)

Over 100	10	
50-99	8	
25-49	6	
10-24	4	
1 to 9	2	2

WAGES (20 points possible)

Median salary of the jobs created and/or retained

Over \$47,999	20	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
 Pension, Tuition Reimbursement, Life Insurance, Dental
 Insurance,
 Disability Insurance,

7

3

SUSTAINABILITY

Construction uses green building techniques (ie LEED Certification)

5

Construction uses techniques to minimize impact on Combined
 Sewer Overflows (CSOs)

5

Total 57

Length of Abatement

20 to 39 points - 3 year abatement
 40 to 59 points - 5 year abatement
 60 to 69 points - 7 year abatement
 70 to 100 points - 10 year abatement

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

Real Property Deduction Schedules**10 year**

Year 1: 100%
 Year 2: 95%
 Year 3: 80%
 Year 4: 65%
 Year 5: 50%
 Year 6: 40%
 Year 7: 30%
 Year 8: 20%
 Year 9: 10%
 Year 10: 5%
 Year 11: 0%

7 year

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

5 year

Year 1: 100%
 Year 2: 80%
 Year 3: 60%
 Year 4: 40%
 Year 5: 20%
 Year 6: 0%

3 year

Year 1: 100%
 Year 2: 66%
 Year 3: 33%
 Year 4: 0%

Alternative Deduction Real Property Schedules**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%

Personal Property Abatements

Tax Abatement Review System

Marathon Labels, Inc.

	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	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	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	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	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	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	1
Total number of permanent jobs created (Double for start-up)		
Over 100	10	
50-99	8	
25-49	6	
10-24	4	
1 to 9	2	2
WAGES (20 points possible)		
Median salary of the jobs created and/or retained		
Over \$47,999	20	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	7
Pension, Tuition Reimbursement, Life Insurance, Dental Insurance, Disability Insurance,	3

SUSTAINABILITY

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

Total 45**Length of Abatement**

- 20 to 39 points - 3 year abatement
- 40 to 59 points - 5 year abatement
- 60 to 69 points - 7 year abatement
- 70 to 100 points - 10 year abatement

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

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

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CR4

COMMUNITY DEVELOPMENT

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:

\$1,034,282.00

Total cost of manufacturing equipment improvements:

\$25,000

Total cost of research and development equipment improvements:

\$5,000

Total cost of logistical distribution equipment improvements:

\$2,000

Total cost of information technology equipment improvements:

TOTAL OF ABOVE IMPROVEMENTS:

\$1,066,282.00

GENERAL INFORMATION

Real property taxpayer's name: Orion Real Estate Development, LLCPersonal property taxpayer's name: Marathon Labels, Inc.Telephone number: 260-615-2298Address listed on tax bill: 3459 Metro Drive N, Fort Wayne, 46818Name of company to be designated, if applicable: Marathon Labels, Inc.Year company was established: 2001Address of property to be designated: 3459 Metro Drive N, Fort Wayne, 46818Real estate property identification number: 02-07-16-151-002.003-073Contact person name: John HurleyContact person telephone number: 260-615-2298Contact email: jhurley@marathon-labels.comContact person address: 11205 N. County Line Road, Churubusco IN 46723

List company officer and/or principal operating personnel

NAME	TITLE	ADDRESS	PHONE NUMBER
John Hurley	Founder	11205 N. County Line Road, Churubusco IN 46723	260-615-2298
Lindsey Ambrose	VP Sales	2324 Shore Oaks Pass ,FW 46814	260-615-8228
Kelci Burnham	VP Ops	13505 Narrows CV, FW 46814	260-615-2573

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

NAME	PERCENTAGE
Orion Real Estate Development, LLC	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) n/a
- ☒ 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? 60%

What is the company's primary North American Industrial Classification Code (NAICs)? 4821.10.4000

Describe the nature of the company's business, product, and/or service: Converting raw material into durable labels / manufacturing

Dollar amount of annual sales for the last three years:

Year	Annual Sales
2020	\$1,504,154
2021	\$1,789,744
2022	\$1,895,121

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

Customer Name	City/State	Annual Gross Sales
Dekko	Fort Wayne, IN	\$332,632
Copeland	Sidney, OH	\$446,024
Federal Signal	Chicago, IL	\$143,708

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

Supplier Name	City/State	Annual Gross Purchases
Avery Dennison	Mentor, OH	\$375,000
3M	Minneapolis, MN	\$55,000
Flexcon	Boston, MA	\$50,000

List the company's top three competitors:

Competitor Name	City/State
Whittam Label	Center Lin, MI
Taylor Communications	North Mankato, MN
Deco Art	Elkhart, IN

Describe the product or service to be produced or offered at the project site: We manufacture durable labels, many of which are UL Compliant.

These labels go on a wide array of products from kitchen appliances, compressors, farm equipment like pumps, batteries, air conditioning units, etc.

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?

After operating in our current building for over 20 years, we have reached max capacity for production.

With all planned current and new customer demand, we must expand production, finishing, and sales capacity.

The property to be designated is currently vacant and underdeveloped. It has been listed for sale since August of 2019.

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: Property to be designated is currently vacant and undeveloped.

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

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

New building constructed, 10,000 square feet.

Projected construction start (month/year): October 2023

Projected construction completion (month/year): December 2024

☐ 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)

fork lift, new press, air conditioning units, finishing equipment, computers, server, compressor (?), new racking, testing equipment, inventory scanning software, marketing and sales software

☐ 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): August 2024

Date last piece of equipment will be installed (month/year): December 2025

Please provide the depreciation schedule term for equipment under consideration for personal property tax phase-in:
Hoping to buy a used forklift for under \$25,000. Not sure on depreciation schedule or from where this fork lift will be purchased from.

ELIGIBLE VACANT BUILDING INFORMATION

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

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

What year was the structure built? n/a

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

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

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.

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
Management	11-1011	1	\$229,000
Operations	11-1021	1	\$129,000
Sales	11-2022	2	\$205,000
Production	51-1011	4	\$224,000
Customer Service	43-4051	1	\$55,000

Retained Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll

Additional Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll
Sales	112022	1	\$70,000
Production	51-1011	1	\$70,000

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: 401K. No additional benefits.

When will you reach the levels of employment shown above? (month/year): December 2025

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.

Signature of Taxpayer/Owner

Printed Name and Title of Applicant

Date

8/15/23

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



STATEMENT OF BENEFITS REAL ESTATE IMPROVEMENTS

State Form 51767 (R7 / 1-21)

Prescribed by the Department of Local Government Finance

CITY OF FT. WAYNE

SEP 09 2023

COMMUNITY DEVELOPMENT

20 PAY 20

FORM SB-1 / Real Property

PRIVACY NOTICE

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

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

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

INSTRUCTIONS:

1. This statement must be submitted to the body designating the Economic Revitalization Area prior to the public hearing if the designating body requires information from the applicant in making its decision about whether to designate an Economic Revitalization Area. Otherwise, this statement must be submitted to the designating body BEFORE the redevelopment or rehabilitation of real property for which the person wishes to claim a deduction.
2. The statement of benefits form must be submitted to the designating body and the area designated an economic revitalization area before the initiation of the redevelopment or rehabilitation for which the person desires to claim a deduction.
3. To obtain a deduction, a Form 322/RE must be filed with the county auditor before May 10 in the year in which the addition to assessed valuation is made or not later than thirty (30) days after the assessment notice is mailed to the property owner if it was mailed after April 10. A property owner who failed to file a deduction application within the prescribed deadline may file an application between January 1 and May 10 of a subsequent year.
4. A property owner who files for the deduction must provide the county auditor and designating body with a Form CF-1/Real Property should be attached to the Form 322/RE when the deduction is first claimed and then updated annually for each year the deduction is applicable. IC 6-1.1-12.1-5.1(b)
5. For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. For a Form SB-1/Real Property that is approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. IC 6-1.1-12.1-7

SECTION 1

TAXPAYER INFORMATION

Name of taxpayer

Orion Real Estate Development, LLC

Address of taxpayer (number and street, city, state, and ZIP code)

11205 N. County Line Road, Churubusco, IN 46723

Name of contact person

John Hurley

Telephone number

(260) 615-2298

E-mail address

jhurley@marathon-labels.com

SECTION 2

LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Name of designating body

Fort Wayne Common Council

Resolution number

Location of property

3459 Metro Drive N., Fort Wayne, IN 46818

County

Allen

DLGF taxing district number

073

Description of real property improvements, redevelopment, or rehabilitation (use additional sheets if necessary)

New construction of building, 10,000 sq feet designated for sales and manufacturing.

Estimated start date (month, day, year)

October 2023

Estimated completion date (month, day, year)

December 2024

SECTION 3

ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT

Current Number	Salaries	Number Retained	Salaries	Number Additional	Salaries
9.00	\$842,000.00	9.00	\$842,000.00	2.00	\$140,000.00

SECTION 4

ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT

	REAL ESTATE IMPROVEMENTS	
	COST	ASSESSED VALUE
Current values		
Plus estimated values of proposed project	1,066,282.00	
Less values of any property being replaced		
Net estimated values upon completion of project	1,066,282.00	

SECTION 5

WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER

Estimated solid waste converted (pounds)	Estimated hazardous waste converted (pounds)
Other benefits	

SECTION 6

TAXPAYER CERTIFICATION

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

Signature of authorized representative

Kelci M. Burnham

Date signed (month, day, year)

Sept. 5, 2023

Printed name of authorized representative

Kelci M. Burnham

Title

VP DFS

FOR USE OF THE DESIGNATING BODY

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

- A. The designated area has been limited to a period of time not to exceed _____ calendar years* (see below). The date this designation expires is December 31, 2024 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. Redevelopment or rehabilitation of real estate improvements ☒ Yes ☐ No
 2. Residentially distressed areas ☐ Yes ☒ No
- C. The amount of the deduction applicable is limited to \$ unlimited.
- D. Other limitations or conditions (specify) N/A
- E. Number of years allowed: ☐ Year 1 ☐ Year 2 ☐ Year 3 ☐ Year 4 ☒ Year 5 (* see below)
☐ Year 6 ☐ Year 7 ☐ Year 8 ☐ Year 9 ☐ Year 10
- F. For a statement of benefits approved after June 30, 2013, did this designating body adopt an abatement schedule per IC 6-1.1-12.1-17?
☒ Yes ☐ No
 If yes, attach a copy of the abatement schedule to this form.
 If no, the designating body is required to establish an abatement schedule before the deduction can be determined.

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

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

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

- A. For residentially distressed areas where the Form SB-1/Real Property was approved prior to July 1, 2013, the deductions established in IC 6-1.1-12.1-4.1 remain in effect. The deduction period may not exceed five (5) years. For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. Except as provided in IC 6-1.1-12.1-18, the deduction period may not exceed ten (10) years. (See IC 6-1.1-12.1-17 below.)
- B. For the redevelopment or rehabilitation of real property where the Form SB-1/Real Property was approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. For a Form SB-1/Real Property that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. (See IC 6-1.1-12.1-17 below.)

IC 6-1.1-12.1-17

Abatement schedules

Sec. 17. (a) A designating body may provide to a business that is established in or relocated to a revitalization area and that receives a deduction under section 4 or 4.5 of this chapter an abatement schedule based on the following factors:

- (1) The total amount of the taxpayer's investment in real and personal property.
- (2) The number of new full-time equivalent jobs created.
- (3) The average wage of the new employees compared to the state minimum wage.
- (4) The infrastructure requirements for the taxpayer's investment.

- (b) This subsection applies to a statement of benefits approved after June 30, 2013. A designating body shall establish an abatement schedule for each deduction allowed under this chapter. An abatement schedule must specify the percentage amount of the deduction for each year of the deduction. Except as provided in IC 6-1.1-12.1-18, 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.

**STATEMENT OF BENEFITS
PERSONAL PROPERTY**

State Form 51764 (R5 / 1-21)

Prescribed by the Department of Local Government Finance

CITY OF FT. WAYNE

SEP 09 2023

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)

COMMUNITY DEVELOPMENT

SECTION 1 TAXPAYER INFORMATION								
Name of taxpayer Marathon Labels			Name of contact person John Hurley					
Address of taxpayer (number and street, city, state, and ZIP code) 3820 Merchant Road, Fort Wayne, IN 46818			Telephone number (260) 489-1101					
SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT								
Name of designating body Fort Wayne Common Council			Resolution number (s)					
Location of property 3459 Metro Drive N., Fort Wayne IN 46818			County Allen		DLGF taxing district number 073			
Description of manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment. (Use additional sheets if necessary.) New Equipment Purchases: fork lift, new press, air conditioning units, finishing equipment (rewinder), computers, server, compressor, new racking system, testing equipment, inventory scanning software and hardware, marketing and sales software			ESTIMATED					
			START DATE			COMPLETION DATE		
			Manufacturing Equipment		08/25/2024	09/25/2025		
			R & D Equipment					
			Logist Dist Equipment		08/25/2024	09/25/2025		
			IT Equipment		07/01/2024	08/01/2024		
SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT								
Current Number 9	Salaries \$842,000	Number Retained 9	Salaries \$842,000	Number Additional 2	Salaries \$140,000			
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	
	Current values		300,000	175,000				
	Plus estimated values of proposed project		25,000		5,000		5,000	2,000
	Less values of any property being replaced							
Net estimated values upon completion of project		325,000		5,000			12,000	
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 Kela M. Brumham			Date signed (month, day, year) Sept. 5, 2023					
Printed name of authorized representative Kela M. Brumham			Title VP OPS					

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, 2026. 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;
2. Installation of new research and development equipment;
3. Installation of new logistical distribution equipment.
4. Installation of new information technology equipment;

☒ Yes ☐ No ☐ Enhanced Abatement per IC 6-1.1-12.1-18
☐ Yes ☒ No Check box if an enhanced abatement was
☒ Yes ☐ No approved for one or more of these types.
☒ Yes ☐ No

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 \$ unlimited cost with an assessed value of \$ unlimited. (One or both lines may be filled out to establish a limit, if desired.)

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

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

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

☐ Year 1 ☐ Year 2 ☐ Year 3 ☐ Year 4 ☒ Year 5 ☐ Enhanced Abatement per IC 6-1.1-12.1-18
☐ Year 6 ☐ Year 7 ☐ Year 8 ☐ Year 9 ☐ Year 10 Number of years approved: _____
 (Enter one to twenty (1-20) years; may not exceed twenty (20) years.)

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

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

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

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

IC 6-1.1-12.1-17

Abatement schedules

Sec. 17. (a) A designating body may provide to a business that is established in or relocated to a revitalization area and that receives a deduction under section 4 or 4.5 of this chapter an abatement schedule based on the following factors:

- (1) The total amount of the taxpayer's investment in real and personal property.
- (2) The number of new full-time equivalent jobs created.
- (3) The average wage of the new employees compared to the state minimum wage.
- (4) The infrastructure requirements for the taxpayer's investment.

(b) This subsection applies to a statement of benefits approved after June 30, 2013. A designating body shall establish an abatement schedule for each deduction allowed under this chapter. An abatement schedule must specify the percentage amount of the deduction for each year of the deduction. Except as provided in IC 6-1.1-12.1-18, 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.



Exhibit A

COMMONLY KNOWN AS LOT #5 IN HUGUENARD INDUSTRIAL PARK (AN UNRECORDED SUBDIVISION)

A PARCEL OF LAND LOCATED IN THE SOUTHWEST ONE-QUARTER OF THE NORTHWEST ONE-QUARTER OF SECTION 16, TOWNSHIP 31 NORTH, RANGE 12 EAST IN ALLEN COUNTY, INDIANA, AND MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHWEST CORNER OF THE NORTHWEST ONE-QUARTER OF SECTION 16, TOWNSHIP 31 NORTH, RANGE 12 EAST IN ALLEN COUNTY, INDIANA;

THENCE NORTH 00 DEGREES 00 MINUTES 00 SECONDS EAST (BEARING BASIS FOR THIS DESCRIPTION) ALONG THE WEST LINE OF SAID NORTHWEST ONE-QUARTER, A DISTANCE OF 968.44 FEET; THENCE NORTH 89 DEGREES 49 MINUTES 12 SECONDS EAST, A DISTANCE OF 868.00 FEET TO THE POINT OF BEGINNING AS MARKED BY A FOUND 5/8 INCH DIAMETER STEEL PIN WITH FIRM #0026 IDENTIFICATION CAP. BEGINNING AT ABOVE DESCRIBED POINT; THENCE CONTINUE NORTH 89 DEGREES 49 MINUTES 12 SECONDS EAST, A DISTANCE OF 372.19 FEET TO A 5/8 INCH DIAMETER STEEL PIN SET WITH FIRM #0026 IDENTIFICATION CAP; THENCE SOUTH 00 DEGREES 29 MINUTES 43 SECONDS EAST, A DISTANCE OF 240.00 FEET TO A 5/8 INCH DIAMETER STEEL PIN SET WITH FIRM #0026 IDENTIFICATION CAP; THENCE SOUTH 89 DEGREES 49 MINUTES 12 SECONDS WEST, A DISTANCE OF 373.78 FEET TO A 5/8 INCH DIAMETER STEEL PIN SET WITH FIRM #0026 IDENTIFICATION CAP; THENCE NORTH 00 DEGREES 08 MINUTES 04 SECONDS WEST, A DISTANCE OF 240.00 FEET TO THE POINT OF BEGINNING, SAID IN PREVIOUS DEED TO CONTAIN 2.06 ACRES OF LAND, MORE OR LESS.

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File No.: IN215983



A CONFIRMING RESOLUTION designating an "Economic Revitalization Area" under I.C. 6-1.1-12.1 for property commonly known as 3459 Metro Drive North, Fort Wayne, Indiana 46818 (Marathon Labels, Inc./Orion Real Estate Development, LLC)

WHEREAS, Common Council has previously designated and declared by Declaratory Resolution the following described property as an "Economic Revitalization Area" under Sections 153.13-153.24 of the Municipal Code of the City of Fort Wayne, Indiana, and I.C. 6-1.1-12.1, to wit:

Attached hereto as "Exhibit A" as if a part herein; and

WHEREAS, said project will create two additional full-time, permanent jobs with a total additional annual payroll of \$140,000 and an average annual salary of \$70,000 and retain nine current full-time permanent jobs and five part-time jobs with a retained total annual payroll of \$842,000; and

WHEREAS, the total estimated project cost is \$1,066,282; and

WHEREAS, a recommendation has been received from the Committee on Finance concerning 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, 2026, 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 both a deduction of the assessed value of real estate improvements made between October 1, 2023 and December 31, 2025 and personal property for manufacturing equipment, logistical distribution and information technology equipment improvements to be made between August 1, 2024 and December 31, 2025. Should any delays occur, an updated timeframe will be communicated to the Allen County Assessor and Allen County Auditor by Community Development staff in writing.

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 redevelopment or rehabilitation and estimate of the value of the new personal property manufacturing equipment, logistical distribution and information technology equipment, all contained in Petitioner's Statement of Benefits are reasonable and are benefits that can be reasonably expected to result from the proposed described instillation of the new personal property manufacturing equipment, logistical distribution and information technology equipment

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

- (a) If the proposed development does not occur, the approximate current year tax rates for this site would be \$2.8936/\$100.
- (b) If the proposed development does occur and no deduction is granted, the approximate current year tax rate for the site would be \$2.8936/\$100 (the change would be negligible).
- (c) If the proposed development occurs, and a deduction percentage of fifty percent (50%) is assumed, the approximate current year tax rate for the site would be \$2.8936/\$100 (the change would be negligible).

- (d) If the real estate and personal property for new manufacturing equipment, logistical distribution and information technology equipment is not installed, the approximate current year tax rates for this site would be \$2.8936/\$100.
- (e) If the real estate and proposed personal property for new manufacturing equipment, logistical distribution and information technology equipment is installed and no deduction is granted, the approximate current year tax rate for the site would be \$2.8936/\$100 (the change would be negligible).
- (f) If the real estate and proposed personal property for new information technology equipment is installed and a deduction percentage of eighty percent (80%) is assumed, the approximate current year tax rate for the site would be \$2.8936/\$100 (the change would be negligible).

SECTION 6. That, pursuant to I.C. 6-1.1-12.1, it is hereby determined that the deduction from the assessed value of the real property shall be for a period of five years, and that the deduction from the assessed value of the manufacturing equipment, logistical distribution and information technology equipment shall be for a period of five years.

SECTION 7. The deduction schedule from the assessed value of the real property and personal property pursuant to I.C. 6-1.1-12.1-17 shall look like this:

Year of Deduction	Percentage
1	100%
2	95%
3	80%
4	65%
5	50%
6	40%

SECTION 8. The deduction schedule from the assessed value of new personal property manufacturing equipment, logistical distribution and information technology equipment pursuant to I.C. 6-1.1-12.1-17 shall look like this:

Year of Deduction	Percentage
1	100%
2	90%
3	80%
4	70%
5	60%
6	50%

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

SECTION 11. For real property, a deduction application must contain a performance report showing the extent to which there has been compliance with the Statement of Benefits form approved by the 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 in the deduction application. For five subsequent years, the performance report must be updated each year in which the deduction is applicable at the same time the property owner is required to file a personal property tax return in the taxing district in which the property for which the deduction was granted is

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

SECTION 12. The performance report must contain the following information:

- A. The cost and description of real property improvements and/or purchase of real estate and new personal property for new manufacturing, logistical distribution, and information technology equipment.
- 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 13. That, the taxpayer is non-delinquent on any and all property tax due to jurisdictions within Allen County, Indiana.

SECTION 14. That, pursuant to I.C. 6-1.1-12.1-12 et al, any property owner that has received a deduction under section 3 or 4.5 of this chapter may be required to repay the deduction amount as determined by the county auditor in accordance with section 10 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 15. 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