

1 BILL NO. R-23-10-23

2
3 RESOLUTION NO. _____

4 A FISCAL POLICY RESOLUTION
5 FOR ANNEXING CONTIGUOUS TERRITORY
6 TO THE CITY OF FORT WAYNE, INDIANA

7 Adams Center East Super-Voluntary Annexation

8 WHEREAS, Ind. Code § 36-4-3-3.1 requires that the municipality has developed
9 a written fiscal plan and has established a definite policy, by resolution of the legislative
10 body that meets the requirements set forth in Ind. Code § 36-4-3-13(d), prior to annexing
11 property under Ind. Code § 36-4-3; and

12 WHEREAS, it is the desire of the Common Council of the City of Fort Wayne,
13 State of Indiana, to provide such written fiscal plan, and comply with Indiana law.

14 THEREFORE, BE IT RESOLVED by the Common Council of the City of Fort
15 Wayne, State of Indiana:

16 SECTION 1. Exhibit A, as attached and incorporated herein, is adopted as the
17 fiscal plan for the "Adams Center East Super-Voluntary Annexation" proposed by
18 Ordinance No. X-23-10-22

19 SECTION 2. The sections, paragraphs, sentences, clauses and phrases of this
20 Resolution and the fiscal plan are separable, and if any phrase, clause, sentence,
21 paragraph or section of this Resolution or the fiscal plan shall be declared
22 unconstitutional, invalid or unenforceable by the valid judgment or decree of a court of
23 competent jurisdiction, such unconstitutionality, invalidity, or unenforceability shall not
24 affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this
25 Resolution or the fiscal plan.
26
27
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SECTION 3. This Resolution shall be in full force and effect from and after its passage, any and all necessary approval by the Mayor.

Council Member

APPROVED as to form and legality

Malak Heiny, City Attorney

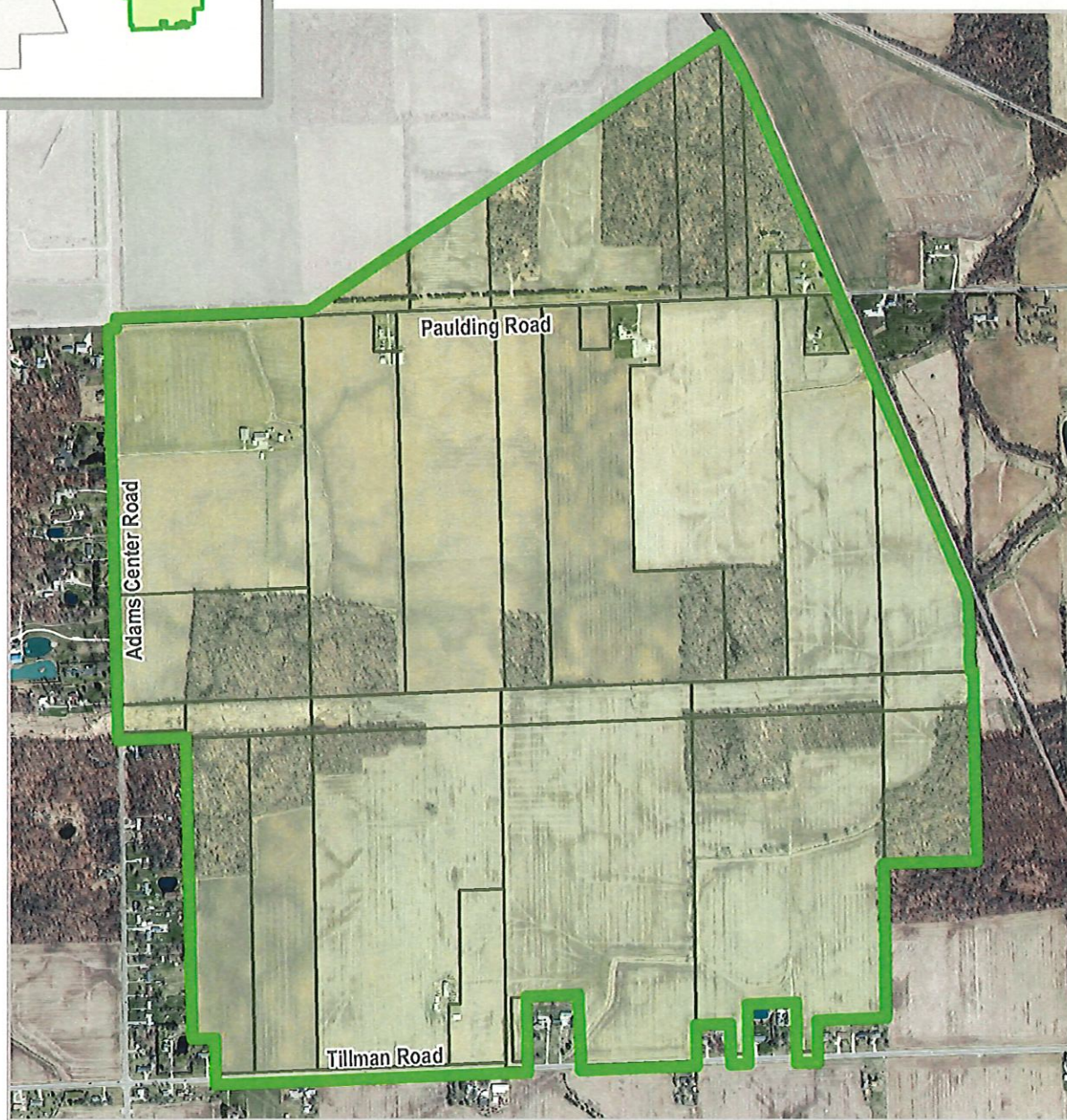
EXHIBIT

tabbles

A

FORT WAYNE

ADAMS CENTER EAST Super Voluntary Annexation October, 2023



Paulding Road

Adams Center Road

Tillman Road



ADAMS CENTER EAST SUPER VOLUNTARY ANNEXATION

Fiscal Plan

Thomas Henry

Mayor

City of Fort Wayne

Nancy Townsend

Director

Community Development

Paul Spoelhof

Deputy Director

Planning and Policy

October, 2023

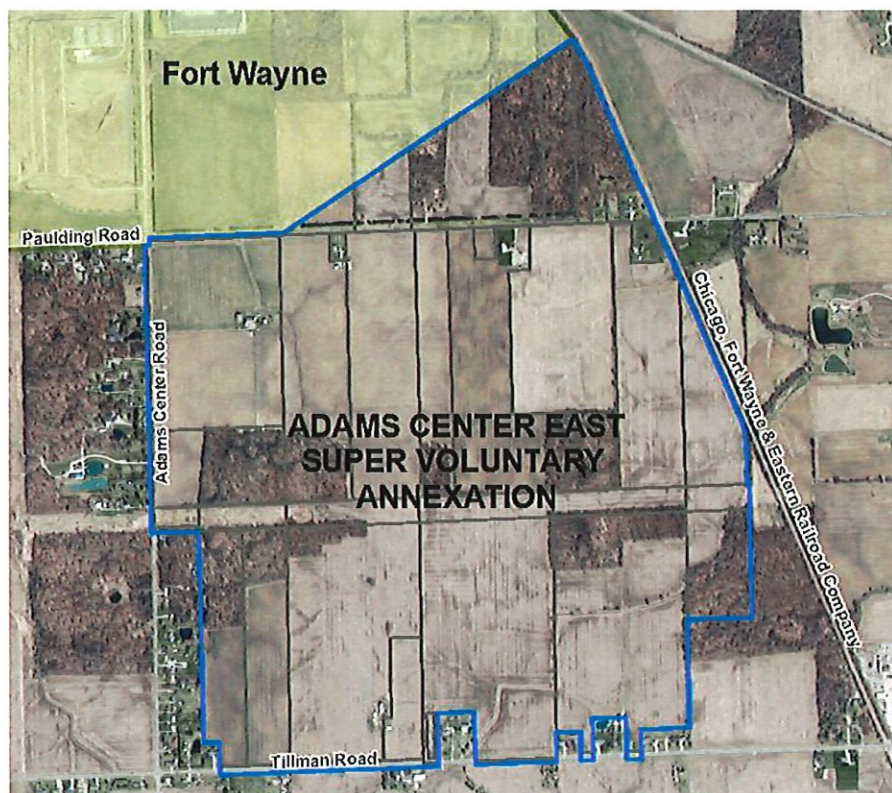
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SECTION ONE: Basic Information and Data

A. LOCATION AND LAND USE

The Adams Center East Voluntary Annexation area is located in Adams Township of Allen County; south and east of the City of Fort Wayne municipal boundary near the intersection of Adams Center and Paulding roads. The proposed annexation territory contains approximately 728 acres. The boundaries for the area generally follow the City of Fort Wayne on the north; Adams Center road to the west; Tillman road to the south; and the railroad corridor owned by Chicago, Fort Wayne & Eastern Railroad Company to the east. The legal description of the annexation boundary can be found in the appendix to this Fiscal Plan. The predominant land use is agricultural crop production with undeveloped land representing the second greatest use. The existing structures align with the land use patterns; there are few buildings and they are principally related to agriculture. The area also has a few residential homes and accessory buildings. The population is estimated to be fewer than 15 persons.



LAND USE	ACRES	PERCENT	STRUCTURES
Agriculture	424	59	21
Undeveloped/Vacant	259	36	
Single-Family Residential	9	1	9
Right-of-Way	2	<1	
Public Utility	34	5	
Total	728	100%	30

Table 1. Land Use and Structures

B. ZONING

The Adams Center East Voluntary Annexation area currently contains one zoning classification – A-1: Agricultural. Upon annexation, the Allen County zoning classifications will convert to City of Fort Wayne zoning classifications as follows, A-1: Agricultural would convert to AR: Low Intensity Residential.

C. ASSESSMENT

The net assessed value of real estate in the proposed annexation territory is \$1,521,660. This figure was derived from Allen County Assessor's Office property information available through the Allen County I-Map System as of August 2023.

D. COUNCIL DISTRICT

The Adams Center East Voluntary Annexation area will be assigned to City Council District 6, subject to any later statutorily required reapportionment.

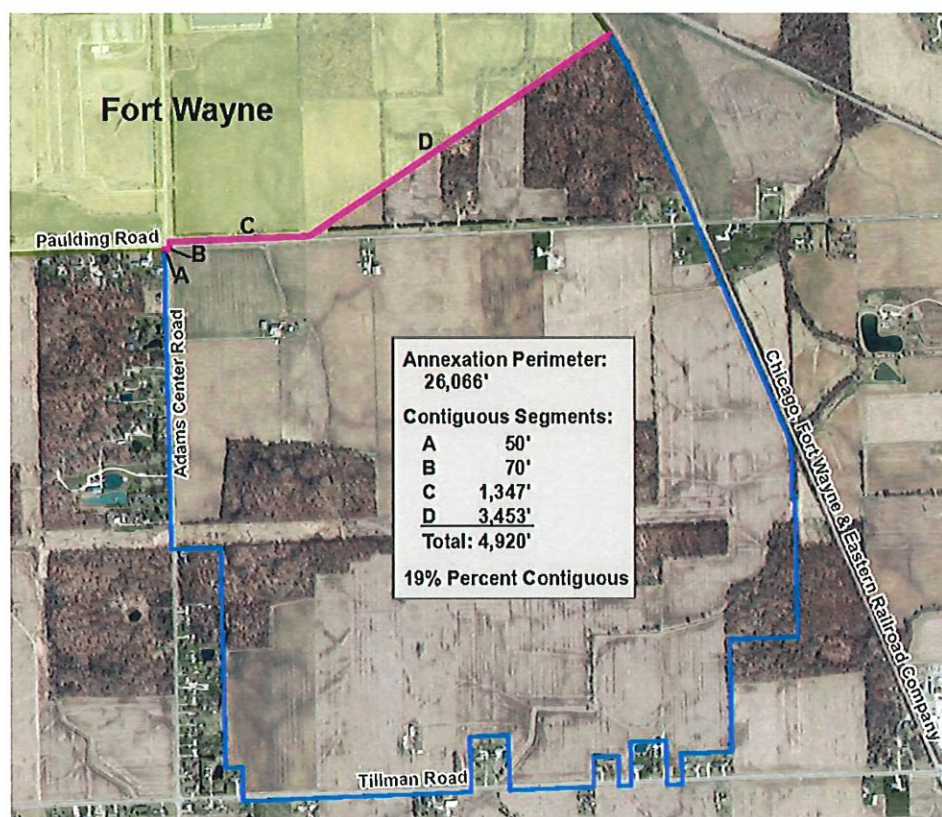
SECTION TWO: State Law Requirements

Voluntary Annexation:

Municipal annexation in the State of Indiana is guided by statutory requirements in IC 36-4-3. Within that statute, sections 5 and 5.1 provide owners of unincorporated land adjacent to a municipality with two methods to petition for annexation. When all property owners in such a proposed annexation area petition the municipality, the process is governed by section 5.1 and often referred to as a "Super-Voluntary Annexation." The Adams Center East Annexation Area meets the IC 36-4-3-5.1 standard for 100% of property owners petitioning the City of Fort Wayne for annexation.

Contiguity with Municipal Boundary:

Indiana state law further prescribes that a proposed annexation area shall meet contiguity requirements according to the nature of land-use, development patterns, and zoning. The contiguity threshold is a minimum of 12.5% of the total perimeter of the area. The proposed Adams Center East Voluntary Annexation is approximately 19% contiguous with the Fort Wayne municipal boundary and thereby exceeds the minimum threshold established in the annexation statute.



Fiscal Plan:

Preparing a fiscal plan for a proposed annexation area is another statutory requirement of any Indiana municipality considering annexation. The following sections of this document will examine the costs to provide services to the proposed annexation territory, the sources for financing those services, the

property tax impacts on property owners within the territory and local tax implications for the taxing units that serve the area.

Based on the sufficiency of the property owner petition, the contiguity to Fort Wayne, and the fiscal plan that follows, the City of Fort Wayne may annex the proposed Adams Center East Voluntary Annexation area.

SECTION THREE: Municipal Services

This section of the Adams Center East Annexation Fiscal Plan forecasts the costs and methods of financing services for the annexation area. The plan also describes how and when the City plans to extend services that are non-capital and capital in nature. The following section demonstrates how the City will satisfy the requirements of the Indiana State law in provision and financing of services, in an equitable manner.

The municipal services described in this section are analyzed according to the needs of the Adams Center East Annexation area, the costs of providing services, and funding sources. It should be noted that the costs of providing municipal services have been rounded off to the nearest dollar and are calculated at the current dollar value. In addition, costs to provide municipal services to the annexation area will be inflated for the standard cost of living based on present value in Section Four: Fiscal Impact and Financial Summary.

Indiana Code (36-4-3-13) states that planned services of a non-capital nature, including police protection, fire protection, street and road maintenance, and other non-capital services normally provided within the corporate boundaries, shall be provided to the annexed territory within one (1) year after the effective date of annexation and that they shall be provided in a manner equivalent in standard and scope to those non-capital services provided to areas within the corporate boundaries regardless of similar topography, patterns of land use, and population density. Services of a capital improvement nature, including street construction, street lighting, sewer facilities, water facilities, and stormwater drainage facilities, are to be provided to the annexed territory within three (3) years after the effective date of the annexation in the same manner as those services that are provided to areas within the corporate boundaries, regardless of similar topography, patterns of land use, and population density, and in a manner consistent with federal, state, and local laws, procedures, and planning criteria.

The City of Fort Wayne has adopted uniform service standards within its corporate limits to guarantee that the annexation area will receive non-capital and capital services within the time limitations as set in state law in a manner equivalent in standard and scope to other areas within the corporate boundaries of the City. For the Adams Center East Annexation, all non-capital services will be provided immediately upon annexation, and all capital improvements will be made within the first three years after the annexation effective date.

A. POLICE DEPARTMENT

The services provided by the Fort Wayne Police Department include the preservation of life and property, prevention of crime, the detection and apprehension of criminal offenders, assistance for those who cannot care for themselves or who are in danger of physical harm, resolution of day to day conflicts among family, friends, and neighbors, and the creation and maintenance of a feeling of security within the community. The Police Department is involved in legal work and the protection of constitutional rights. The Police Department also performs traffic control, promotes civil order, and provides educational and technical assistance in the area of crime prevention and neighborhood services.

The Police Department will provide service to the Adams Center East Voluntary Annexation area immediately upon the effective date of the annexation. The proposed annexation area will be incorporated into O District in the Southeast Police Division, Southeast Quadrant. No additional staff or equipment is needed upon annexation of the Adams Center East Voluntary annexation area. Due to the minimal number of calls in this area, law enforcement services can be provided by absorbing calls into the existing workload. No new police facility will be required for this annexation. Funding for police services in the annexation will be derived primarily from local property taxes through the general fund.

Capital Cost:	\$ 0
Estimated Annual Cost	\$ 0

B. FIRE DEPARTMENT

The Fort Wayne Fire Department will be responsible for providing fire protection services to the Adams Center East Voluntary Annexation area immediately upon annexation. The services provided include fire protection and suppression, emergency rescue, fire prevention and inspection, arson investigation, hazardous material and scuba response, support to Emergency Medical Service response on life hazards, hydrant maintenance, and public education.

Existing development and traffic patterns in the area suggest fewer than ten per year. No additional personnel, equipment, or fire station construction is needed to service this annexation. Once annexed, Station 12 will provide primary response calls to the annexation area. This station is located at 6901 S. Anthony Blvd. and is approximately 4 miles from the area. Response time from Station 12 is projected at approximately 6-7 minutes. Station 12 currently has one Class A Pumper/Engine and on 95' mid-mount platform ladder truck. Secondary response would be provided by Station 9 located at 2530 Pontiac St. This station would respond in the event the primary responding engine is out of service or as an addition to the primary station in the event of a full response.

Capital Cost:	\$ 0
Estimated Annual Cost	\$ 0

C. EMERGENCY MEDICAL SERVICE

The Three Rivers Ambulance Authority provides ambulance service for the City of Fort Wayne. Properties in the Adams Center East voluntary annexation area will receive full advanced life support ambulance service immediately following annexation. Emergency medical services are financed directly by user fees.

Ambulances are stationed throughout the City, twenty-four hours a day. Upon receiving a request for service from the annexation area, the ambulance closest to the area would be dispatched to the annexation area. For some emergencies, Station 12 of the Fort Wayne Fire Department will assist.

Capital Cost:	\$ 0
Estimated Annual Cost	\$ 0

D. STREETS AND ROADS

The Fort Wayne Street Department will be responsible for the general maintenance of all of the *public* streets designated in the City's right of way in the annexation area immediately after the effective date of the annexation. General maintenance includes snow and ice removal, street sweeping, minor ditch maintenance, right-of-way mowing, leaf pick-up, guardrail repair, and surface maintenance. The Street Department will also provide engineering services and construction supervision for all *public* streets, alleys, and sidewalks within the City's right of way that will be constructed within the proposed annexation area.

Immediately upon annexation, Transportation Engineering Services will provide engineering support and design services to improve roadway infrastructure, as the need for improvement is determined in detail. Transportation Engineering Services will also provide a survey of the pavement condition as well as other infrastructure information. Approximately two miles of public roadway will be added to the City, with sections of Paulding, Adams Center, and Tillman roads included in the annexation. Annual costs associated with maintaining these sections of roadway are estimated to be \$4,700. Tillman and Adams Center roads are in good condition and as a result, neither will require resurfacing or other significant capital improvement within five years following the annexation effective date.

Based on the small amount of roadway and the current condition of the infrastructure, the need for additional personnel or equipment is not anticipated to serve this annexation area. The source of funding for street maintenance is the Street Department's budget, which is comprised of funds from the Motor Vehicle Highway (MVH) program. A portion of the Transportation Engineering Department funds come from MVH and Local Roads and Streets (LR&S) funds.

Capital Cost:	\$ 0
Estimated Annual Cost	\$ 4,200

E. WATER

There are currently no public water mains or water customers located within this area. City Utilities has a preliminary plan that includes water main sizing and locations that would provide the base distribution network for this region that includes this specific area. Implementation of the plan of parts of the plan would likely be triggered by need/demand that would be generated by development. Extension of water infrastructure and service into the area requires the following process: petition to City Utilities, development plan/site routing, water main construction contract.

Capital Cost:	\$ 0
Estimated Annual Cost	\$ 0

F. SANITARY SEWERS

There are currently no public sanitary sewer mains or sanitary sewer customers within this area. City Utilities has a preliminary plan that includes sanitary sewer sizing and locations that would provide the base collection system for this region that includes this specific area. Implementation of the plan or parts of the plan would likely be triggered by need/demand that would be generated by development.

Extension of sewer into the area could happen through petition, development plan / site plan routing and approval and a sanitary sewer main construction contract.

Capital Cost:	\$ 0
Estimated Annual Cost	\$ 0

G. STORMWATER SEWERS

By ordinance, the City's stormwater Utility has jurisdiction and authority within the municipal limits of Fort Wayne; therefore, the stormwater Utility would assume ownership and jurisdiction of public stormwater facilities, if any, within this area upon annexation. No facilities have been identified.

Stormwater management can and does occur "naturally" based on topography, the existence of planned or unplanned ditches, swales, etc. This "natural system" will continue to exist after annexation.

City Utilities does not have a stormwater master plan for this area and does not have any stormwater improvements planned. Installation of a planned, public stormwater management system will be required for development in this area. Property owners can request stormwater management improvements – inquiries should be initiated via 311.

Regulatory requirements of the Utility's Stormwater NPDES permit would extend to this area. This includes responsibility for requiring erosion and sediment control for land disturbing activities; public outreach and awareness efforts; mapping and field data collection among other requirements. City Utilities will also locate, identify, evaluate and collect certain data for existing stormwater conveyance systems as well as provide administrative oversight in identifying new stormwater customers, assigning a billing calculation and establishing billing accounts.

The current stormwater utility fee is \$5.90 per equivalent residential unit (ERU) of impervious (hard) surface. An ERU equals 2,500 square feet of pavement, rooftop, etc. Residential customers (single family to 4-plex) are charged a flat monthly rate based on 1 ERU. Non-residential properties are assigned an ERU multiple based on the property's individually measured impervious area. No customers have been identified in the area at this time.

Any jurisdiction or authority the Allen County Surveyor's office holds over the storm drainage system in the area prior to annexation may remain in place after annexation; consequently, the Surveyor's office will remain responsible for maintaining and operating those components of the drainage system.

Capital Cost:	\$ 0
Estimated Annual Cost	\$ 0

H. ADMINISTRATIVE SERVICES

All administrative functions of the City will be available to the annexation area immediately upon the date of annexation. These services include, but are not limited to the Mayor's Office, the Law

Department, City Plan Commission, Board of Zoning Appeals, Board of Works, Metropolitan Human Relations Department, and many others. General administration includes all of the regulatory and program functions of the various City departments. When the area is annexed, City departments will be notified and will expand their jurisdictional areas accordingly.

The costs of such services cannot be directly related to the size, population, or land use patterns of an area. Therefore, this plan does not include cost estimates. Expansion of administrative functions occurs as necessary to support the entire City's needs. Funding comes from a variety of sources including the General Fund and State and Federal Governments.

Capital Cost:	\$ 0
Estimated Annual Cost	\$ 0

I. LIABILITY FOR TOWNSHIP DEBT

As required by Indiana Code 36-4-3-10, the City will assume and pay any unpaid bonds or other obligations of Adams Township existing at the effective date of the annexation in the same ratio as the assessed valuation of the property in the Annexation Area bears to the assessed valuation of all property in Adams Township, as shown by the most recent assessment for taxation before the annexation, unless the assessed property within the City is already liable for the indebtedness. According to the Indiana Gateway, Adams Township has no debt to account for.

Capital Cost:	\$ 0
Estimated	\$ 0

SECTION FOUR: Fiscal Impact and Financial Summary

Revenue:

As a result of this annexation, based on estimated assessed values as of January 1, 2024, net of municipal tax-exempt property due to its agricultural assessment, the net assessed value for the City is anticipated to increase by \$1,169,160, or approximately 0.0081%. The net impact of increasing the City's net assessed value will result in additional property tax revenues to the City, which may be used to offset the cost of providing services to the Annexation Area.

It is assumed that the effective date of this annexation will be as soon as practically possible, but no later than December 31, 2023. Based on the assumed effective date, Annexation Area property owners will not pay property taxes to the City until 2024 payable 2025, or until the parcel is no longer tax-exempt. However, the City will begin providing non-capital municipal services to the property owners within one (1) year after the effective date of the annexation, and it will begin providing capital municipal services to the property owners within three (3) years after the effective date of the annexation.

Expenditures:

It is anticipated that there will be minimal additional costs to the City as a result of the annexation. The additional costs are related to the Street Department. The causes of the anticipated increased costs are discussed on the prior pages, and a summary of the costs is demonstrated on page 13.

Levy and Circuit Breaker:

It is anticipated that the City will realize an increase in its levy of approximately \$14,097 (\$11,945 net of circuit breaker) as a result of the annexation. However, the percentage increase in the levy will not exceed the percentage increase in the City's assessed value; therefore, there is not anticipated to be a tax rate increase as a direct result of this annexation. Based on the assumed annual growth factors noted on page 14, the additional levy will be approximately \$14,788 (\$12,636 net of circuit breaker) in 2026, \$15,498 (\$13,346 net of circuit breaker) in 2027 and \$16,164 (\$14,012 net of circuit breaker) in 2028. If there is a shortfall in revenue from the annexation, the services described in this plan can be provided using funds on hand.

Estimated circuit breaker losses in each of the first four years following annexation for taxing units other than the City are as follows: \$707 for Allen County, \$56 for Adams Township, \$1,266 for East Allen County School Corp., \$213 for Allen County Public Library, \$279 for New Haven Parks, \$89 for Fort Wayne Public Transportation and \$57 for Fort Wayne-Allen County Airport Authority.

Recommendation:

This fiscal plan, which meets the State Law requirements that a fiscal plan be prepared, shows that the Adams Center East Annexation is in accordance with the applicable state statutes. Therefore, it is recommended that after passage of the annexation ordinance and its approval by the Mayor, this area should be annexed by the City of Fort Wayne on or before December 12, 2023.

CITY OF FORT WAYNE, INDIANA

Adams Center East Super-Voluntary Annexation

SUMMARY OF ADDITIONAL COSTS DUE TO ANNEXATION
(Non-Capital Services)

<u>Department</u>	<u>Description of Costs</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>Ref.</u>
Street	Materials, supplies and repairs	<u>\$4,200</u>	<u>\$4,326</u>	<u>\$4,456</u>	<u>\$4,590</u>	(1)

(1) Assumes a 3% inflationary adjustment for years 2025 - 2027.

		<u>Summary of Net Impact</u>				
		<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	
Estimated levy increase (net of circuit breaker)	\$ -	\$11,945	\$12,636	\$13,346		
Estimated CCD levy increase	-	519	519	519		(2)
Estimated additional costs	<u>(4,200)</u>	<u>(4,326)</u>	<u>(4,456)</u>	<u>(4,590)</u>		
Net Impact	<u>(\$4,200)</u>	<u>\$8,138</u>	<u>\$8,699</u>	<u>\$9,275</u>		

(2) Based only on assumed NAV growth from the Annexation Area.

CITY OF FORT WAYNE, INDIANA

Adams Center East Super-Voluntary Annexation

ESTIMATED ASSESSED VALUE AND TAX RATE IMPACT

(Assumes first year of tax collections from Annexation Area is 2024 pay 2025)

<u>Assessment Year</u>	<u>Estimated Net Assessed Value of Annex. Area</u>	<u>Estimated Net Assessed Value of City</u>	<u>Total Est. Net Assessed Value of City</u>	<u>Est. Property Tax Levy of City</u>	<u>Total Est. Property Tax Rate</u>
	(1)	(2)	(3)	(4),(5)	(6)
2022 Pay 2023	N/A	\$12,501,663,403	\$12,501,663,403	\$166,350,443	\$1.3306
2023 Pay 2024	N/A	13,607,672,824	13,607,672,824	173,273,692	1.2734
2024 Pay 2025	\$1,169,160	14,424,133,193	14,425,302,353	180,340,057	1.2502
2025 Pay 2026	1,169,160	15,289,581,185	15,290,750,345	189,246,875	1.2377
2026 Pay 2027	1,169,160	16,206,956,056	16,208,125,216	198,412,853	1.2242
2027 Pay 2028	1,169,160	17,179,373,419	17,180,542,579	207,067,134	1.2052

- (1) Based on the net assessed value of the real property, net of municipal tax-exempt property due to its agricultural assessment, in the Annexation Area per the Allen County Assessor's office.
- (2) Assumes the assessed value for the City of Fort Wayne, excluding the Annexation Area, grows at a rate of 6%.
- (3) Represents the net assessed value for the City, including the Annexation Area, used to calculate the tax rate.
- (4) Assumes controlled property tax levies increase at an annual growth factor of 4.0% for 2024, 4.0% for 2025, 4.9% for 2026, 4.8% for 2027, and 4.3% for 2028. Assumes the CCD rate remains constant, which results in additional levy due to NAV growth.
- (5) Assumes the City receives an automatic increase in its levy equal to its percentage increase in net assessed value as a result of the annexation.
- (6) Based on the Est. Property Tax Levy of City divided by the Total Est. Net Assessed Value of City.

CITY OF FORT WAYNE, INDIANA

*Adams Center East Super-Voluntary Annexation*PARCEL LIST AND ESTIMATED TAX IMPACT

Parcel ID	Owner	'22 Pay '23 Net Assessed Value	Estimated Tax Impact	Remonstrance Walver
02-13-27-351-015.000-039	Bulmahn Ronald A & Janet K	\$22,800	\$0	No
02-13-27-351-016.000-039	Bulmahn Ronald A & Janet K	29,100	-	No
02-13-27-100-002.000-039	Bulmahn Ronald A & Janet K	16,800	-	No
02-13-27-100-001.000-039	Bulmahn Ronald A & Janet K	207,000	822.06	No
02-13-22-300-006.001-041	Fort Wayne City Of Department Of Redevel	-	-	No
02-13-22-300-008.000-041	Fort Wayne City of Department of Redevel	-	-	No
02-13-22-400-003.000-041	Fort Wayne City Of Department Of Redevel	-	-	No
02-13-22-300-009.000-041	Fort Wayne City of Department of Redevel	-	-	No
02-13-22-400-004.000-041	Fort Wayne City Of Department Of Redevel	-	-	No
02-13-27-376-001.000-039	Fox Victor G & Carol S	116,900	465.32	No
02-13-27-376-002.000-039	Fox Victor G & Carol S	130,800	329.94	No
02-13-26-100-003.000-039	Gerardot Gary M	25,000	-	No
02-13-27-451-001.000-039	Gerardot Gary M	90,600	-	No
02-13-27-451-001.002-039	Gerardot Gary M	500	-	No
02-13-27-476-001.000-039	Gerardot Gary M	70,400	-	No
02-13-27-451-001.001-039	Gerardot Gary M	1,200	-	No
02-13-27-200-006.000-039	Gerardot Gary M	71,100	274.06	No
02-13-27-200-006.001-039	Hallgren Kenneth W & Casey A	-	-	No
02-13-22-400-008.000-041	Herring Cindy M	140,155	5.10	No
02-13-22-400-007.000-041	Herring Cindy M	4,700	5.32	No
02-13-26-300-002.000-039	Hieber Christian & Gerardot Gary M	9,700	-	No
02-13-27-301-010.000-039	Indiana Michigan Power Company	-	-	No
02-13-27-426-001.000-039	Indiana Michigan Power Company	-	-	No
02-13-26-300-001.000-039	Indiana Michigan Power Company	-	-	No
02-13-27-301-001.000-039	Indiana Michigan Power Company	-	-	No
02-13-27-326-001.000-039	Indiana Michigan Power Company	-	-	No
02-13-27-401-001.000-039	Indiana Michigan Power Company	-	-	No
02-13-22-400-006.000-041	McBride Richard S & Andrea M	57,800	65.43	No
02-13-22-400-005.000-041	Spencerville Farms LLC	28,600	32.37	No
02-13-27-200-004.000-039	Widenhoefer Duane & Nila J	196,900	677.93	No
02-13-27-200-003.000-039	Widenhoefer Duane & Nila J	1,900	-	No
02-13-27-200-005.000-039	Widenhoefer Gary L & Sue A	59,400	-	No
02-13-27-100-003.000-039	Zelt Ira E & Carol Jane	61,300	243.71	No
02-13-27-100-005.000-039	Zelt Ira E & Carol Jane	59,600	159.84	No
02-13-27-200-001.000-039	Zelt Ira E & Carol Jane	25,100	-	No
02-13-27-100-004.000-039	Zelt Milton Dale & Wightman Michelle	94,305	424.67	No
Total		<u>\$1,521,660</u>		

Note: Those parcels with no estimated tax impact are either tax-exempt, or they will be considered municipal tax-exempt upon annexation due to their 100% agricultural assessment.

Adams Center East Super-Voluntary Annexation

Part of the Southeast Quarter of Section 21, Township 30 North, Range 13 East of the Second Principal Meridian, also part of the Southwest Quarter and Southeast Quarter of Section 22, Township 30 North, Range 13 East of the Second Principal Meridian, also part of the Northwest Quarter and Southwest Quarter of Section 26, Township 30 North, Range 13 East of the Second Principal Meridian, also part of the Northwest Quarter, Northeast Quarter, Southwest Quarter and Southeast Quarter of Section 27, Township 30 North, Range 13 East of the Second Principal Meridian and also part of the Northeast Quarter and Southeast Quarter of Section 28, Township 30 North, Range 13 East of the Second Principal Meridian, also part of the Northwest Quarter and Northeast Quarter of Section 34, Township 30 North, Range 13 East of the Second Principal Meridian, all being in Adams Township in Allen County, Indiana, and being more particularly described as follows:

Commencing at the Southwest corner of said Section 22, Township 30 North, Range 13 East; thence Northerly along the West line of said Southwest Quarter to a point on the North right-of-way line of Paulding Road, said point being the POINT OF BEGINNING of the herein described tract; thence Easterly a distance of 1317.3 feet (deed) along the North right-of-way line of Paulding Road, also being the South line of the current City of Fort Wayne city limits; thence Northeasterly along the City of Fort Wayne city limits to the Southwesterly right-of-way line of the Chicago, Ft. Wayne & Eastern Railroad Company; thence Southeasterly along said Southwesterly railroad right-of-way line to the East line of the West of the Southwest Quarter of the Northwest Quarter of Section 26, Township 30 North, Range 13 East; thence Southerly along said East line to the South line of the Northwest Quarter of said Section 26; thence Southerly along the East line of the West Half of the Northwest Quarter of the Southwest Quarter of Section 26, Township 30 North, Range 13 East to the South line of the Northwest Quarter of the Southwest Quarter of said Section 26; thence Westerly along said South line to the East line of the Southeast Quarter of Section 27, Township 30 North, Range 13 East; thence Southerly along said East line to a point being 250.00 feet North of the Southeast corner of the Southeast Quarter of said Section 27, also being on the North line of an existing tract described in Document Number 2018000386 in the Office of the Recorder of Allen County, Indiana; thence Westerly, a distance of 480.0 feet parallel with the South line of said Southeast Quarter to the West line of an existing tract described in Document Number 960023219 in the Office of the Recorder of Allen County, Indiana; thence Southerly, a distance of 250.00 feet along said West line to the South line of said Southeast Quarter; thence continuing Southerly, a distance of 40.00 feet to the South right-of-way line of Tillman Road; thence Westerly along said right-of-way line to the Southerly extension of the East line of an existing tract described in Document Number 2017054405 in the Office of the Recorder of Allen County, Indiana; thence Northerly along said extension and said East line to the North line of said Document Number 2017054405; thence Westerly, a distance of 337.0 feet along said North line to the West line of said Document Number 2017054405; thence Southerly along said West line and along the West line of an existing tract described in Document Number 2018035384 in the Office of the Recorder of Allen County, Indiana and its Southerly extension thereof to the South right-of-way line of Tillman Road; thence Westerly along said right-of-way line to the Southerly extension of the East line of an existing tract described in Document Number 980015911 in the Office of the

Recorder of Allen County, Indiana; thence Northerly, a distance of 290.0 feet along said extension and said East line to the North line of said Document Number 980015911; thence Westerly, a distance of 240.0 feet along said North line to the West line of the Southeast Quarter of the Southeast Quarter of said Section 27; thence Southerly, a distance of 250.0 feet along said West line to the South line of said Southeast Quarter; thence Southerly, a distance of 40.0 feet along the East line of the Northwest Quarter of the Northeast Quarter of said Section 34, Township 30 North, Range 13 East to the South right-of-way line of Tillman Road; thence Westerly along said right-of-way line to the Southerly extension of the East line of an existing tract described in Document Number 2017064722 in the Office of the Recorder of Allen County, Indiana; thence Northerly, a distance of 530.0 feet along said extension and said East line to the North line of said Document Number 2017064722; thence Westerly along said North line and along the North line of an existing tract described in Document Number 2017041433 in the Office of the Recorder of Allen County, Indiana to the West line of said Document Number 2017041433; thence Southerly along said West line to the North right-of-way line of Tillman Road; thence Southerly a distance of 40.0 feet being perpendicular to the South line of the Southeast Quarter of said Section 27 to a point on the South line of said Southeast Quarter, said point being 150.77 feet (deed) East of the Southwest corner of the Southwest Quarter of said Section 27; thence continuing Southerly, a distance of 40.0 feet to the South right-of-way line of Tillman Road; thence Westerly along said right-of-way line to the Southerly extension of the East line of an existing 0.083 acre tract described in Document Number 2014049925 in the Office of the Recorder of Allen County, Indiana; thence Northerly along said extension and said East line to the North line of said 0.083 acre tract; thence Westerly along said North line to the West line of the East Half of the West 55 ½ acres of the West Half of the Southwest Quarter of said Section 27; thence Northerly along said West line to a point being 250 feet South of the North line of the Southwest Quarter of said Section 27; thence Westerly parallel with said North line and its Westerly extension thereof to a point on the West right-of-way line of Adams Center Road, said point being 25 feet West of the East line of the Southeast Quarter of said Section 28, Township 30 North, Range 13 East; thence Northerly along said West right-of-way line to the South line of the Southeast Quarter of said Section 21, Township 30 North, Range 13 East; thence Westerly along said South line a distance of 25.0 feet to the Southerly extension of the West right-of-way line of Adams Center Road; thence Northerly, a distance of 30.0 feet along said extension to the North right-of-way line of Paulding Road; thence Easterly to the Point of Beginning. Containing 728 acres, more or less. Subject to the right-of-way of Paulding Road, Tillman Road, Adams Center Road, the Marhenke Legal Drain, the Adams Legal Drain and subject to easements of record.