BILL NO. R-24-04-12

CONFIRMING RESOLUTION NO. R-________

A CONFIRMING RESOLUTION designating an "Economic Revitalization Area" under I.C. 6-1.1-12.1 for property commonly known as 2707 Lofty Drive Fort Wayne, Indiana 46808 (Premier Hydraulic Augers, Inc.)

WHEREAS, Common Council has previously designated and declared by Declaratory Resolution the following described properties 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 five full-time permanent jobs with a total created annual payroll of $218,400, with the average created annual job salary being $43,680 and retain 39 full-time, permanent jobs with a total retained annual payroll of $2,264,424, with the average retained annual job salary being $50,062; and

WHEREAS, the total estimated project cost is $977,360; and

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

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

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

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

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

SECTION 2. That, the hereinabove described property is hereby declared an "Economic Revitalization Area" pursuant to I.C. 6-1.1-12.1, said designation to begin on the effective date of this Resolution and shall terminate on December 31, 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 a deduction of the assessed value of personal property for new manufacturing equipment improvements to be made between April 15, 2024 and December 31, 2024. 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 the new manufacturing equipment, all contained in Petitioner's Statement of Benefits are reasonable and are benefits that can be reasonably expected to result from the proposed described installation of the new manufacturing equipment.

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

(a) If the proposed new manufacturing equipment is not installed, the approximate current year tax rates for this site would be $2.8425/$100.

(b) If the proposed new manufacturing equipment is installed and no deduction is granted, the approximate current year tax rate for the site would be $2.8425/$100 (the change would be negligible).

(c) If the proposed new manufacturing equipment is installed, and a deduction percentage of eighty percent (80%) is assumed, the approximate current year tax rate for the site would be $2.8425/$100 (the change would be negligible).

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

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

Year of Deduction	Percentage
1	100%
2	90%
3	80%
4	70%
5	60%
6	50%
7	40%
8	30%
9	20%
10	10%
11	0%

SECTION 8. The benefits described in the Petitioner's Statement of Benefits can be reasonably expected to result from the project and are sufficient to justify the applicable deductions.

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

SECTION 10. The performance report must contain the following information

(a) The cost and description of real property improvements and/or new manufacturing equipment acquired.

(b) The number of employees hired through the end of the preceding calendar year as a result of the deduction.

(c) The total salaries of the employees hired through the end of the preceding calendar year as a result of the deduction.

(d) The total number of employees employed at the facility receiving the deduction.

(e) The total assessed value of the real and/or personal property deductions.

(f) The tax savings resulting from the real and/or personal property being abated.

SECTION 11. That, the taxpayer is non-delinquent on any and all property tax due to jurisdictions within Allen County, Indiana.

SECTION 12. That, pursuant to I.C. 6-1.1-12.1-12 et al, any property owner that has received a deduction under section 3 or 4.5 of said chapter may be required to repay the deduction amount as determined by the county auditor in accordance with section 12 of said chapter if the property owner ceases operations at the facility for which the deduction was granted and if the Common Council finds that the property owner obtained the deduction by intentionally providing false information concerning the property owner's plans to continue operation at the facility.

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

____
Member of Council

APPROVED AS TO FORM AND LEGALITY

____
Malak Heiny, City Attorney

Admn. Appr.____________

DIGEST SHEET

TITLE OF ORDINANCE: **Confirming Resolution**

DEPARTMENT REQUESTING ORDINANCE: **Community Development Division**

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

EFFECT OF PASSAGE: **Investment of $977,360, the creation of five new full-time permanent positions with a total annual payroll of $218,400 and the retention of 39 full-time permanent positions with an annual payroll of $2,264,424.**

EFFECT OF NON-PASSAGE: **Potential loss of investment, creation of five new full-time permanent positions with a total annual payroll of $218,400 and the retention of 39 full-time permanent positions with an annual payroll of $2,264,424.**

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

ASSIGNED TO COMMITTEE (CHAIR AND CO-CHAIR): **Sharon Tucker and Marty Bender**

Admn. Appr.____________

DIGEST SHEET

TITLE OF ORDINANCE: **Declaratory Resolution**

DEPARTMENT REQUESTING ORDINANCE: **Community Development Division**

SYNOPSIS OF ORDINANCE: **Premier Hydraulic Augers, Inc. is a wholesale manufacturer of construction and agricultural attachments to include earth augers, trenchers, brush cutters, post drivers, pallet fork and bale spears and is requesting the designation of an Economic Revitalization Area for eligible personal property improvements. Premier Hydraulic Augers, Inc. will purchase and install new manufacturing equipment.**

EFFECT OF PASSAGE: **Investment of $977,360, the creation of five new full-time permanent positions with a total annual payroll of $218,400 and the retention of 39 full-time permanent positions with an annual payroll of $2,264,424.**

EFFECT OF NON-PASSAGE: **Potential loss of investment, creation of five new full-time permanent positions with a total annual payroll of $218,400 and the retention of 39 full-time permanent positions with an annual payroll of $2,264,424.**

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

ASSIGNED TO COMMITTEE (CHAIR AND CO-CHAIR): **Sharon Tucker and Marty Bender**

MEMORANDUM

TO: City Council

FROM: Carman Young, Economic Development Specialist

DATE: April 3, 2024

RE: Request for designation by Premier Hydraulic Augers, Inc. as an ERA for personal property improvements.

BACKGROUND

PROJECT ADDRESS:	**2707 Lofty Drive**	PROJECT LOCATED WITHIN:	**N/A**
PROJECT COST:	**$977,360**	COUNCILMANIC DISTRICT:	**3**

COMPANY PRODUCT OR SERVICE:	**Premier Hydraulic Augers, Inc. is a wholesale manufacturer of construction and agricultural attachments to include earth augers, trenchers, brush cutters, post drivers, pallet fork and bale spears.**
PROJECT DESCRIPTION:	**Premier Hydraulic Augers, Inc. will purchase and install new manufacturing equipment.**

CREATED		RETAINED	
JOBS CREATED (FULL-TIME):	**5**	JOBS RETAINED (FULL-TIME):	**39**
JOBS CREATED (PART-TIME):	**0**	JOBS RETAINED (PART-TIME):	**0**
TOTAL NEW PAYROLL:	**$218,400**	TOTAL RETAINED PAYROLL:	**$2,264,424**
AVERAGE SALARY (FULL-TIME NEW):	**$43,680**	AVERAGE SALARY (FULL-TIME RETAINED):	**$58,062**

COMMUNITY BENEFIT REVIEW

Yes ☐ **No** ☐ **N/A** ☒ Project will encourage vacant or under-utilized land appropriate for commercial or industrial use?

Yes ☒ **No** ☐ **N/A** ☐ Real estate to be designated is consistent with land use policies of the City of Fort Wayne?
Explain: Parcels to be designated are zoned I2 General Industrial. Use of these properties 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: Premier Hydraulic Augers, Inc. will purchase and install new manufacturing equipment.**
Yes ☐ No ☐ N/A ☒	Project will result in significant conversion of solid waste or hazardous waste into energy or other useful products?
Yes ☐ No ☐ N/A ☒	Project encourages preservation of a historically or architecturally significant structure?
Yes ☐ No ☐ N/A ☒	Construction will result in Leadership in Energy and Environmental Design (LEED) certification by the U.S. Green Building Council?
Yes ☐ No ☐ N/A ☒	Construction will use techniques to minimize impact on combined sewer overflows? (i.e. rain gardens, bio swales, etc.)
Yes ☒ No ☐ N/A ☐	ERA designation induces employment opportunities for Fort Wayne area residents? **Explain: Premier Hydraulic Augers, Inc. will create five full-time positions with a total new annual payroll of $218,400 and retain 39 full-time positions with a retained annual payroll of $2,264,424.**
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 personal property improvements is ten years.

Under Fort Wayne Common Council's tax abatement policies and procedures, Premier Hydraulic Augers, Inc. is eligible for a recommended ten year schedule of phase-in on personal property improvements. Attached is a calculation of personal property taxes saved/paid with the deduction.

PREVIOUSLY APPROVED PHASE-INS

Premier Hydraulic Augers, Inc. has not previously applied for or been approved for tax abatement.

Signed: Carmen Y

Economic Development Specialist

POOL #2 FORT WAYNE COMMUNITY DEVELOPMENT DIVISION

TAX ABATEMENT - ESTIMATE OF SAVINGS

*New tax abatement percentages have been changed to reflect change in state law.

Premier Hydraulic Augers, Inc.

PERSONAL PROPERTY TAX ABATEMENT - 10 yr Schedule

Year	True Cash Value	"Pool 2"	True Tax Value	Assessed Value	Abatement %	Tax Paid %	Deduction	Taxable A V	Tax Rate	Tax Paid	Tax Saved
1	$977,360	40%	$390,944	$390,944	100%	0%	$390,944	$0	0.028425	$0	$11,113
2	$977,360	56%	$547,322	$547,322	90%	10%	$492,589	$54,732	0.028425	$1,556	$14,002
3	$977,360	42%	$410,491	$410,491	80%	20%	$328,393	$82,098	0.028425	$2,334	$9,335
4	$977,360	32%	$312,755	$312,755	70%	30%	$218,929	$93,827	0.028425	$2,667	$6,223
5	$977,360	30%	$293,208	$293,208	60%	40%	$175,925	$117,283	0.028425	$3,334	$5,001
6	$977,360	30%	$293,208	$293,208	50%	50%	$146,604	$146,604	0.028425	$4,167	$4,167
7	$977,360	30%	$293,208	$293,208	40%	60%	$117,283	$175,925	0.028425	$5,001	$3,334
8	$977,360	30%	$293,208	$293,208	30%	70%	$87,962	$205,246	0.028425	$5,834	$2,500
9	$977,360	30%	$293,208	$293,208	20%	80%	$58,642	$234,566	0.028425	$6,668	$1,667
10	$977,360	30%	$293,208	$293,208	10%	90%	$29,321	$263,887	0.028425	$7,501	$833
11	$977,360	30%	$293,208	$293,208	0%	100%	$0	$293,208	0.028425	$8,334	$0
							TOTAL TAX SAVED		(10 yr deduction)		<u>$58,174</u>
							TOTAL TAX PAID		(10 yr deduction)		<u>$47,395</u>

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

Personal Property Abatements

Tax Abatement Review System

Premier Hydraulic Augers, 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	6
$0 to $499,999	4	
Investment per employee (both jobs created and retained)		
$35,000 or more	10	
$18,500 to $34,999	8	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	4
$10,000 to $29,999	3	
$5,000 to $9,999	2	
less than $5,000	1	
Estimated local income taxes generated from jobs created (Double points for start-up)		
$30,000 or more	5	
$10,000 to $29,999	4	
$5,000 to $9,999	3	
$3,000 to $4,999	2	2
less than $3,000	1	
ECONOMIC BASE (20 points possible)		
Location Quotient in designated Occupation Code (use majority Occupation Code of all created and retained jobs)		
Greater than 1.0	5	5
Estimated Percent of Business done outside Allen County		
Greater than 75%	15	15
50% to 74%	10	
25% to 49%	5	
JOBS (20 points possible)		
Total number of permanent jobs retained		
Over 250	10	
100 to 249	8	
50 to 99	6	
25 to 49	4	4
10 to 24	2	
1 to 9	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	7
Pension, Tuition Reimbursement, Life Insurance, Dental Insurance, Disability Insurance,	3	3

SUSTAINABILITY

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

Total	76

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%	

CITY OF FT. WAYNE

APR 03 2024 CRY

COMMUNITY DEVELOPMENT

12/2019

ECONOMIC REVITALIZATION AREA APPLICATION
CITY OF FORT WAYNE, INDIANA

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

☐ **Real Estate Improvements**

■ **Personal Property Improvements**

☐ **Vacant Commercial or Industrial Building**

Total cost of real estate improvements: ______
Total cost of manufacturing equipment improvements: 977,360
Total cost of research and development equipment improvements: ______
Total cost of logistical distribution equipment improvements: ______
Total cost of information technology equipment improvements: ______

TOTAL OF ABOVE IMPROVEMENTS: 977,360

GENERAL INFORMATION

Real property taxpayer's name: ______

Personal property taxpayer's name: Premier Hydraulic Augers, Inc.

Telephone number: 260-456-8518

Address listed on tax bill: 2707 Lofty Drive, Fort Wayne IN. 46808

Name of company to be designated, if applicable: Premier Hydraulic Augers, Inc.

Year company was established: 2001

Address of property to be designated: 2707 Lofty Drive, Fort Wayne IN 46808

Real estate property identification number: 02-07-33-480-014.000-073

Contact person name: Greg Seifert

Contact person telephone number: 260-203-3801 Contact email: gseifert@premierattach.com

Contact person address: 2707 Lofty Drive, Fort Wayne IN 46808

List company officer and/or principal operating personnel

NAME	TITLE	ADDRESS	PHONE NUMBER
Gregory L. Seifert	President	2707 Lofty Drive, Fort Wayne IN	260-203-3801
Tonya M. Seifert	Secretary/Treasurer	2707 Lofty Drive, Fort Wayne IN	260-203-3805

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

NAME	PERCENTAGE
Gregory L. Seifert	100

☐Yes ☒No Are any elected officials shareholders or holders of any debt obligation of the applicant or operating business? If yes, who? (name/title) ____

☒Yes ☐No Is the property for which you are requesting ERA designation totally within the corporate limits of the City of Fort Wayne?

☐Yes ☒No Do you plan to request state or local assistance to finance public improvements?

☐Yes ☒No Is the property for which you are requesting ERA designation located in an Economic Development Target Area (EDTA)? (see attached map for current areas)

☐Yes ☒No Does the company's business include a retail component? If yes, answer the following questions:
What percentage of floor space will be utilized for retail activities? ____
What percentage of sales is made to the ultimate customer? ____
What percentage of sales will be from service calls? ____

What is the percentage of clients/customers served that are located outside of Allen County? 99%

What is the company's primary North American Industrial Classification Code (NAICs)? 33312

Describe the nature of the company's business, product, and/or service: Wholesale manufacture of construction and agricultural attachements. Including earth augers, trenchers, brush cutters, post drivers, pallet forks and bale spears.

Dollar amount of annual sales for the last three years:

Year	Annual Sales
2021	13,692,446
2022	15,877,251
2023	15,024,731

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

Customer Name	City/State	Annual Gross Sales
Consolidated Equipment Co	Alexandria, MN	1,895,345
I Dig Texas	Marble Falls, TX	876,254
Blue Diamond Attachments	Knoxville, TN	623,774

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

Supplier Name	City/State	Annual Gross Purchases
Scott Industrial Systems	Dayton, OH	2,884,558
Allen Fabrication Inc.	Fort Wayne, IN	855,909
Ironwood 53 Flighting, LLC	Rock Valley, IA	795,290

List the company's top three competitors:

Competitor Name	City/State
Paladin Attachments	Dexter, MI
Belltec Industries	Belton, TX
Danuser Machine Company	Fulton, MO

Describe the product or service to be produced or offered at the project site: We are a wholesale manufacture of construction and agricultural attachments such as earth augers, trenchers, post drivers, brush cutters, pallet forks and bale spears.

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?
In order to continue to meet current, and better serve future, customers needs, new and specialized equipment is required to produce and finish custom products in house instead of outsourcing the work.

REAL PROPERTY INFORMATION

Complete this section of the application if you are requesting a deduction from assessed value for real property improvements.

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

____

____

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

____

____

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

____

____

____

____

Projected construction start (month/year): ____________________

Projected construction completion (month/year): ____________________

☐Yes ☐No Will construction result in Leadership in Energy and Environmental Design (LEED) certification by the U.S. Green Building Council?

☐Yes ☐No Will construction use techniques to minimize impact on combined sewer overflows? (i.e. rain gardens, bio swales, etc.)

This project will adhere to all applicable federal, state, and municipal statutes, regulations, ordinances and codes, including but not limited to all Indiana and Allen County Building Codes and the Allen County Zoning Ordinance. Adherence to all applicable federal, state, and municipal statutes, regulations, ordinances and codes will be maintained throughout all design, permitting, contractor licensure, and construction phases of the Property owner's project. Said adherence shall be attested to on the initial tax phase-in application and each annual Compliance with Statement of Benefits Form.

PERSONAL PROPERTY INFORMATION

Complete this section of the application if you are requesting a deduction from assessed value of new manufacturing, research and development, logistical distribution or information technology equipment.

List below the equipment for which you are seeking an economic revitalization area designation.

Manufacturing equipment must be used in the direct production, manufacture, fabrication, assembly, extraction, mining, processing, refining, or finishing of other tangible personal property at the site to be designated. Research and development equipment consists of laboratory equipment, research and development equipment, computers and computer software, telecommunications equipment or testing equipment used in research and development activities devoted directly and exclusively to experimental or laboratory research and development for new products, new uses of existing products, or improving or testing existing products at the site to be designated. Logistical distribution equipment consists of racking equipment, scanning or coding equipment, separators, conveyors, fork lifts or lifting equipment, transitional moving equipment, packaging equipment, sorting and picking equipment, software for technology used in logistical distribution, is used for the storage or distribution of goods, services, or information. Information technology equipment consists of equipment, including software used in the fields of information processing, office automation, telecommunication facilities and networks, informatics, network administration, software development and fiber optics: (use additional sheets, if necessary)

We are investing in a specialized steel press for the forming and bending, of the flighting that we currently purchase for the earth augers we manufacture. We are also purchasing a powdercoat finishing system to handle all the products we manufacture. This system will consist of a wash bay, powdercoat application booth, application equipment, curing oven, and conveyor system.

☐ 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): 04/15/2024

Date last piece of equipment will be installed (month/year): 12/31/2024

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

See Attached

ELIGIBLE VACANT BUILDING INFORMATION

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

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

What year was the structure built? ____________________

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

____

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

Projected occupancy date (month/year): ____________________

Describe the efforts of the owner or previous owner in regards to selling, leasing or renting the eligible vacant building during the period the eligible vacant building was unoccupied including how much the building was offered for sale, lease, or rent by the owner or a previous owner during the period the eligible vacant building was unoccupied.

____

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____

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____

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____

This project will adhere to all applicable federal, state, and municipal statutes, regulations, ordinances and codes, including but not limited to all Indiana and Allen County Building Codes and the Allen County Zoning Ordinance. Adherence to all applicable federal, state, and municipal statutes, regulations, ordinances and codes will be maintained throughout all design, permitting, contractor licensure, and construction phases of the Property owner's project. Said adherence shall be attested to on the initial tax phase-in application and each annual Compliance with Statement of Benefits Form.

PUBLIC BENEFIT INFORMATION

EMPLOYMENT INFORMATION FOR FACILITY TO BE DESIGNATED

ESTIMATE OF EMPLOYEES AND PAYROLL FOR FORT WAYNE
FACILITY REQUESTING ECONOMIC REVITALIZATION AREA DESIGNATION

Please be specific on job descriptions. When listing the occupation codes, please avoid using the "Major Occupational Groupings" (i.e. 11-000, 13-000, 15-000, etc.) which are more general in nature. Instead, use specific occupation codes (i.e. 11-1021, 13-1081, 15-2041 etc) for each created and retained job. To fill out information on occupation and occupation code, use data available through Occupation Employment Statistics for Fort Wayne **http:www.bls.gov/oes/current/oes_23060.htm**

Any information concerning the cost of the property and specific salaries paid to individual employees is confidential per Indiana Code (I.C. 6-1.1-12.1-5.1)

Current Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll
See Attached			

Retained Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll

Additional Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll

Premier Hydraulic Augers, Inc.

Current & Retained Employee Employee Wages

Occupation	Occupaition Code	Number of Jobs	Total Payroll
Management	11-1021	3	$ 320,000.00
Outside Sales	41-4011	1	$ 165,000.00
Inside Sales	41-9099	3	$ 151,944.00
AP/AR Clerk	43-3031	1	$ 51,000.00
Production Leads	51-1011	4	$ 250,432.00
Welders	51-4121	15	$ 778,800.00
Machine Assembly	51-2090	9	$ 393,120.00
Machinists	51-4041	3	$ 154,128.00
	Totals	39	$ 2,264,424.00

Aditional New Employee Wages

Occupation	Occupaition Code	Number of Jobs	Total Payroll
Powder Coat Operators	51-9124	3	$ 131,040.00
Press Operators	51-9041	2	$ 87,360.00
	Totals	5	$ 218,400.00

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
- [x] Major Medical Plan
- [ ] Disability Insurance
- [ ] Tuition Reimbursement
- [x] Life Insurance
- [x] Dental Insurance

List any benefits not mentioned above: 401K with match, Eye Care

When will you reach the levels of employment shown above? (month/year): 3/1/2025

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

Gregory L. Seifert President

Printed Name and Title of Applicant

4/1/2024

Date

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

Exhibit A

SHEET No. 1R

Book 33 Page 77 Plat of WEST STATE SUBDIVISION
Section "A" AMENDED

We, the undersigned, John Dehner, Inc., an Indiana Corporation, declare we are the owners of

Part of the Southeast Quarter of Section 33 and the Southwest Quarter of 34, in Township 31 North, Range 12 East, Allen County, Indiana, in particular described as follows, to-wit:

Commencing on the South line of said Quarter Section at a point situated 1639.7 feet East of the South Quarter corner of said Section; thence running North on a property division line extending from the South line of said Quarter Section at a point situated 1639.7 feet East of the South Quarter corner of said Section to the North line of said Quarter Section at a point situated 1674.4 feet East of the center of said Section, a distance of 1713.1 feet; thence East and parallel to the North line of said Quarter Section, 591 feet; thence North and parallel to the aforedescribed property division line, a distance of 305.5 feet; thence East and parallel to the North line of said Quarter Section, a distance of 459 feet to the West line of the right-of-way of the Grand Rapids & Indiana Railroad right-of-way of the Pennsylvania New York Central Transportation Company; thence Southeastward along the said right-of-way line, 890.2 feet; thence Southwesterly on a line normal to the said right-of-way line, 340.9 feet; thence Southeasterly and parallel to the said Railroad right-of-way line, a distance of 377.4 feet to the North line of the Plat of SPRUNGER'S FIRST ADDITION, as recorded in Plat Book 16, page 1; thence West on the aforesaid line, and on the aforesaid line and said line produced Westward, a distance of 988.7 feet to a point situated 40 feet East of the aforementioned property division line; thence South, 700 feet to the South line of said Quarter Section; thence West, 40 feet to the place of beginning; containing 29.90 acres of land; EXCEPT those (5) Parcels hereinafter described.

We, the owners, cause said tracts to be platted as Lots 5, 6, 8, 9, 12, 13, 14, and 15R and do hereby join in the platting of blocks, streets, subject to certain easements and restrictions as hereinafter set forth to be known as

WEST STATE SUBDIVISION, Section "A" AMENDED
An Addition to the City of
Fort Wayne, Indiana

IN WITNESS WHEREOF, we place our hands and seal this 13th day of September 1971.

JOHN DEHNER, INC.

DULY ENTERED FOR TAXATION
OCT - 1 1971
Dorothy E. Rance
AUDITOR OF ALLEN COUNTY

by John Dehner
John Dehner, its President

by Edward L. Dehner
Edward L. Dehner, its Secretary

STATE OF INDIANA)
SS
COUNTY OF ALLEN)

Before me a Notary Public in and for the said County and State, on this 13th of September 1971, appeared in person the aforenamed John Dehner, President and Edward L. Dehner, Secretary, respectively, of John Dehner, Inc. and acknowledged the execution of the aforegoing platting and covenants to be their voluntary act and deed.

Richard E. Emley
Notary Public

My Commission expires
September 8, 1975

Instrument E. 6293 ... 13 Sept 1971

1 8 7 7 8

Book 33 Page 78

Plat of WEST STATE SUBDIVISION
Section "A" AMENDED

We, the undersigned, Robert J. Houser and Mary K. Houser, husband and wife, declare we are the owners of

Part of the Southeast Quarter of Section 33, Township 31 North, Range 12 East, Allen County, Indiana, in particular described as follows to-wit:

To arrive at the point of beginning, commence at a point situated 700.0 feet North of the South line of said Southeast Quarter of Section 33, and on a property division line extending from the South line of said Quarter Section at a point situated 1639.7 feet East of the South Quarter corner of said Section to the North line of said Quarter Section at a point situated 1674.4 feet East of the center of said Section; thence running Northerly on the aforedescribed property division line, a distance of 325.8 feet; thence Easterly and parallel to the North line of said Quarter Section, a distance of 455.85 feet to the aforementioned point of beginning, said point also being the Northwest corner of the tract herein described; thence continuing Easterly and parallel to the North line of said Quarter Section, a distance of 135.15 feet; thence Southerly and parallel to the aforedescribed property division line, a distance of 322.3 feet to a point on the North line of Sprunger's First Addition produced Westward, at a point situated 18.1 feet Westward from the centerline of Lakeview Drive as in said Plat recorded; thence Westerly on the said North line of Sprunger's Addition produced, a distance of 135.15 feet; thence Northerly and parallel to the aforedescribed property division line, a distance of 323.1 feet to the point of beginning; containing 1.00 acres of land;
SUBJECT TO an Easement for roadway purposes upon and over the North 25 feet thereof and upon and over the East 25 feet thereof.

We, the owners, cause said tract to be platted as Lot 7 and do hereby join in the platting of blocks, streets, subject to certain easements and restrictions as hereinafter set forth to be known as

WEST STATE SUBDIVISION, Section "A" AMENDED
An Addition to the City of
Fort Wayne, Indiana.

IN WITNESS WHEREOF, we place our hands and seal this 5th day of MAY 1971.

Robert J. Houser
Robert J. Houser

Mary K. Houser
Mary K. Houser

STATE OF INDIANA)
SS
COUNTY OF ALLEN)

Before me a Notary Public in and for the said County and State, on this 5th day of MAY 1971, appeared in person the aforenamed Robert J. Houser and Mary K. Houser, husband and wife, and acknowledged the execution of the aforegoing platting and covenants to be their voluntary act and deed.

Richard E. [illegible]
Notary Public

My Commission expires
September 8, 1971

1 9 7 7

Reset Form

STATEMENT OF BENEFITS
PERSONAL PROPERTY

State Form 51764 (R5 / 1-21)
Prescribed by the Department of Local Government Finance

CITY OF FT. WAYNE
APR 03 2024 CRY
COMMUNITY DEVELOPMENT

FORM SB-1 / PP

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

INSTRUCTIONS:

1. *This statement must be submitted to the body designating the Economic Revitalization Area prior to the public hearing if the designating body requires information from the applicant in making its decision about whether to designate an Economic Revitalization Area. Otherwise this statement must be submitted to the designating body BEFORE a person installs the new manufacturing equipment and/or research and development equipment, and/or logistical distribution equipment and/or information technology equipment for which the person wishes to claim a deduction.*
2. *The statement of benefits form must be submitted to the designating body and the area designated an economic revitalization area before the installation of qualifying abatable equipment for which the person desires to claim a deduction.*
3. *To obtain a deduction, a person must file a certified deduction schedule with the person's personal property return on a certified deduction schedule (Form 103-ERA) with the township assessor of the township where the property is situated or with the county assessor if there is no township assessor for the township. The 103-ERA must be filed between January 1 and May 15 of the assessment year in which new manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment is installed and fully functional, unless a filing extension has been obtained. A person who obtains a filing extension must file the form between January 1 and the extended due date of that year.*
4. *Property owners whose Statement of Benefits was approved, must submit Form CF-1/PP annually to show compliance with the Statement of Benefits. (IC 6-1.1-12.1-5.6)*
5. *For a Form SB-1/PP that is approved after June 30, 2013, the designating body is required to establish an abatement schedule for each deduction allowed. For a Form SB-1/PP that is approved prior to July 1, 2013, the abatement schedule approved by the designating body remains in effect. (IC 6-1.1-12.1-17)*

SECTION 1 — TAXPAYER INFORMATION

Name of taxpayer: Premier Hydraulic Augers, Inc.	Name of contact person: Greg Seifert
Address of taxpayer *(number and street, city, state, and ZIP code)*: 2707 Lofty Drive, Fort Wayne, IN. 46808	Telephone number: (260) 456-8518

SECTION 2 — LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Name of designating body: Fort Wayne Common Council		Resolution number (s):
Location of property: 2707 Lofty Drive, Fort Wayne IN	County: Allen	DLGF taxing district number: 73

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.)*
Flighting Press used for the forming of steel flighting for the purpose of manufacturing earth augers.
Powdercoat finishing system to include wash system, finishing oven, powder application booth and conveyor system

	ESTIMATED START DATE	ESTIMATED COMPLETION DATE
Manufacturing Equipment	4/15/2024	12/31/2024
R & D Equipment		
Logist Dist Equipment		
IT Equipment		

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

Current Number	Salaries	Number Retained	Salaries	Number Additional	Salaries
39	2,264,424	39	2,264,424	5	218,400

SECTION 4 — ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT

NOTE: Pursuant to IC 6-1.1-12.1-5.1 (d) (2) the COST of the property is confidential.	MANUFACTURING EQUIPMENT		R & D EQUIPMENT		LOGIST DIST EQUIPMENT		IT EQUIPMENT	
	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE
Current values	0							
Plus estimated values of proposed project	977,360							
Less values of any property being replaced	0							
Net estimated values upon completion of project	977,360							

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:	Date signed *(month, day, year)*: 4/1/2024
Printed name of authorized representative: Gregory L. Seifert	Title: President

FOR USE OF THE DESIGNATING BODY

We have reviewed our prior actions relating to the designation of this economic revitalization area and find that the applicant meets the general standards adopted in the resolution previously approved by this body. Said resolution, passed under IC 6-1.1-12.1-2.5, provides for the following limitations as authorized under IC 6-1.1-12.1-2.

A. The designated area has been limited to a period of time not to exceed ——— calendar years * *(see below)*. The date this designation expires is December 31, 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; ☒ Yes ☐ No
2. Installation of new research and development equipment; ☐ Yes ☒ No
3. Installation of new logistical distribution equipment. ☐ Yes ☒ No
4. Installation of new information technology equipment; ☐ Yes ☒ No

☐ Enhanced Abatement per IC 6-1.1-12.1-18 *Check box if an enhanced abatement was approved for one or more of these types.*

C. The amount of deduction applicable to new manufacturing equipment is limited to $ Unlimited cost with an assessed value of $ Unlimited. *(One or both lines may be filled out to establish a limit, if desired.)*

D. The amount of deduction applicable to new research and development equipment is limited to $ N/A cost with an assessed value of $ N/A. *(One or both lines may be filled out to establish a limit, if desired.)*

E. The amount of deduction applicable to new logistical distribution equipment is limited to $ N/A cost with an assessed value of $ N/A. *(One or both lines may be filled out to establish a limit, if desired.)*

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

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

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

☐ Year 1 ☐ Year 2 ☐ Year 3 ☐ Year 4 ☐ Year 5
☐ Year 6 ☐ Year 7 ☐ Year 8 ☐ Year 9 ☒ Year 10

☐ Enhanced Abatement per IC 6-1.1-12.1-18 Number of years approved: ______ *(Enter one to twenty (1-20) years; may not exceed twenty (20) years.)*

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

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

Approved by: *(signature and title of authorized member of designating body)*	Telephone number ( )	Date signed *(month, day, year)*
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.

Premier Hydraulic Augers, Inc
Depreciation Schedule

Year	Dep. Amount
1	$ 139,664.74
2	$ 239,355.46
3	$ 170,940.26
4	$ 122,072.26
5	$ 87,278.25
6	$ 87,180.51
7	$ 87,278.25
8	$ 43,590.26
Total Amount	**$ 977,360.00**

BILL NO. R-24- -

CONFIRMING RESOLUTION NO. R-________

A CONFIRMING RESOLUTION designating an "Economic Revitalization Area" under I.C. 6-1.1-12.1 for property commonly known as 2707 Lofty Drive Fort Wayne, Indiana 46808 (Premier Hydraulic Augers, Inc.)

WHEREAS, Common Council has previously designated and declared by Declaratory Resolution the following described properties 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 five full-time permanent jobs with a total created annual payroll of $218,400, with the average created annual job salary being $43,680 and retain 39 full-time, permanent jobs with a total retained annual payroll of $2,264,424, with the average retained annual job salary being $50,062; and

WHEREAS, the total estimated project cost is $977,360; and

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

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

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

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

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

SECTION 2. That, the hereinabove described property is hereby declared an "Economic Revitalization Area" pursuant to I.C. 6-1.1-12.1, said designation to begin on the effective date of this Resolution and shall terminate on December 31, 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 a deduction of the assessed value of personal property for new manufacturing equipment improvements to be made between April 15, 2024 and December 31, 2024. 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 the new manufacturing equipment, all contained in Petitioner's Statement of Benefits are reasonable and are benefits that can be reasonably expected to result from the proposed described installation of the new manufacturing equipment.

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

(a) If the proposed new manufacturing equipment is not installed, the approximate current year tax rates for this site would be $2.8425/$100.

(b) If the proposed new manufacturing equipment is installed and no deduction is granted, the approximate current year tax rate for the site would be $2.8425/$100 (the change would be negligible).

(c) If the proposed new manufacturing equipment is installed, and a deduction percentage of eighty percent (80%) is assumed, the approximate current year tax rate for the site would be $2.8425/$100 (the change would be negligible).

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

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

Year of Deduction	Percentage
1	100%
2	90%
3	80%
4	70%
5	60%
6	50%
7	40%
8	30%
9	20%
10	10%
11	0%

SECTION 8. The benefits described in the Petitioner's Statement of Benefits can be reasonably expected to result from the project and are sufficient to justify the applicable deductions.

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

SECTION 10. The performance report must contain the following information

(a) The cost and description of real property improvements and/or new manufacturing equipment acquired.

(b) The number of employees hired through the end of the preceding calendar year as a result of the deduction.

(c) The total salaries of the employees hired through the end of the preceding calendar year as a result of the deduction.

(d) The total number of employees employed at the facility receiving the deduction.

(e) The total assessed value of the real and/or personal property deductions.

(f) The tax savings resulting from the real and/or personal property being abated.

SECTION 11. That, the taxpayer is non-delinquent on any and all property tax due to jurisdictions within Allen County, Indiana.

SECTION 12. That, pursuant to I.C. 6-1.1-12.1-12 et al, any property owner that has received a deduction under section 3 or 4.5 of said chapter may be required to repay the deduction amount as determined by the county auditor in accordance with section 12 of said chapter if the property owner ceases operations at the facility for which the deduction was granted and if the Common Council finds that the property owner obtained the deduction by intentionally providing false information concerning the property owner's plans to continue operation at the facility.

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

____

Member of Council

APPROVED AS TO FORM AND LEGALITY

____

Malak Heiny, City Attorney