

A CONFIRMING RESOLUTION designating an "Economic Revitalization Area" under I.C. 6-1.1-12.1 for property commonly known as 6255 Topsfield Lane Fort Wayne, Indiana 46835 (Lira Properties LLC/Eleos Hospice Care)

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, the total estimated project cost is \$2,000,000; and

WHEREAS, a recommendation has been received from the Committee on Finance; 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 a deduction of the assessed value of real estate improvements to be made between April 1, 2025 and December 31, 2025. Should there be any project delays an updated timeline will be provided to the Allen County Auditor's Office in writing by Community Development Staff.

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, 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.

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 \$2.8472/\$100.

(b) If the proposed development occurs and no deduction is granted, the approximate current year tax rate for the site would be \$2.8472/\$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 \$2.8472/\$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 real property shall be for a period of ten years.

SECTION 7. 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	95%
3	80%
4	65%
5	50%
6	40%
7	30%
8	20%
9	10%
10	5%
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 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 with the deduction application. For 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 10. The performance report must contain the following information

- A. The cost and description of real property improvements.
- 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.

1 D. The total number of employees employed at the facility receiving the deduction.

2 E. The total assessed value of the real property deductions.

3 F. The tax savings resulting from the real property being abated.

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

5 **SECTION 12.** That, pursuant to I.C. 6-1.1-12.1-12 et al, any property owner that has
6 received a deduction under section 3 or 4.5 of this chapter may be required to repay the deduction
7 amount as determined by the county auditor in accordance with section 12 of said chapter if the
8 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.

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

11
12 _____
Member of Council

13 APPROVED AS TO FORM A LEGALITY

14
15 _____
Malak Heiny, City Attorney

Admn. Appr. _____

DIGEST SHEET

TITLE OF ORDINANCE: **Confirming Resolution**

DEPARTMENT REQUESTING ORDINANCE: **Community Development Division**

SYNOPSIS OF ORDINANCE: **A resolution to confirm the designation of an Economic Revitalization Area for eligible real property improvements. Lira Properties LLC/Eleos Hospice Care will construct a new 7,000 square foot office space. Parcel to be designated is currently vacant and undeveloped.**

EFFECT OF PASSAGE: **Investment of \$2,000,000, the creation of seven new full-time permanent jobs with a new annual payroll of \$560,000 and an average annual salary of \$80,000 and the retention of 31 full-time permanent jobs, four part-time jobs with an annual payroll of \$2,480,000 and an average full-time annual salary of \$79,032.**

EFFECT OF NON-PASSAGE: **Potential loss of investment, the creation of seven new full-time permanent jobs with a new annual payroll of \$560,000 and an average annual salary of \$80,000 and the retention of 31 full-time permanent jobs, four part-time jobs with an annual payroll of \$2,480,000 and an average full-time annual salary of \$79,032.**

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

ASSIGNED TO COMMITTEE (CO-CHAIRS): **Geoff Paddock and Nathan Hartman**

DIGEST SHEET

TITLE OF ORDINANCE: Declaratory Resolution

DEPARTMENT REQUESTING ORDINANCE: Community Development Division

SYNOPSIS OF ORDINANCE: Lira Properties LLC/Eleos Hospice Care is requesting the designation of an Economic Revitalization Area for eligible real property improvements. Lira Properties LLC/Eleos Hospice Care will construct a new 7,000 square foot office space. Parcel to be designated is currently vacant and undeveloped.

EFFECT OF PASSAGE: Investment of \$2,000,000, the creation of seven new full-time permanent jobs with a new annual payroll of \$560,000 and an average annual salary of \$80,000 and the retention of 31 full-time permanent jobs, four part-time jobs with an annual payroll of \$2,480,000 and an average full-time annual salary of \$79,032.

EFFECT OF NON-PASSAGE: Potential loss of investment, the creation of seven new full-time permanent jobs with a new annual payroll of \$560,000 and an average annual salary of \$80,000 and the retention of 31 full-time permanent jobs, four part-time jobs with an annual payroll of \$2,480,000 and an average full-time annual salary of \$79,032.

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

ASSIGNED TO COMMITTEE (CO-CHAIRS): Geoff Paddock and Nathan Hartman

MEMORANDUM



TO: City Council

FROM: Carman Young, Economic Development Specialist

DATE: March 20, 2025

RE: Request for designation by Lira Properties LLC/Eleos Hospice Care as an ERA for real property improvements.

BACKGROUND

PROJECT ADDRESS:	6255 Topsfield Lane	PROJECT LOCATED WITHIN:	N/A
PROJECT COST:	\$2,000,000	COUNCILMANIC DISTRICT:	2

COMPANY PRODUCT OR SERVICE:	Lira Properties LLC/Eleos Hospice Care is a provider of hospice care in Fort Wayne and Northeast Indiana.
PROJECT DESCRIPTION:	Lira Properties LLC/Eleos Hospice Care will construct a new 7,000 square foot office space.

CREATED

RETAINED

JOBS CREATED (FULL-TIME):	7	JOBS RETAINED (FULL-TIME):	31
JOBS CREATED (PART-TIME):	0	JOBS RETAINED (PART-TIME):	4
TOTAL NEW PAYROLL:	\$560,000	TOTAL RETAINED PAYROLL:	\$2,480,000
AVERAGE SALARY (FULL-TIME NEW):	\$80,000	AVERAGE SALARY (FULL-TIME RETAINED):	\$79,032

COMMUNITY BENEFIT REVIEW

Yes ☒ No ☐ N/A ☐

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

Explain: The property to be designated is currently vacant and undeveloped.

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 C2, Limited Commercial. 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?

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: Creation of seven new full-time permanent jobs with a new annual payroll of \$560,000 and an average annual salary of \$80,000 and the retention of 31 full-time permanent jobs, four part-time jobs with an annual payroll of \$2,480,000 and an average full-time annual salary of \$79,032.

Yes ☒ No ☐ N/A ☐

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

POLICY

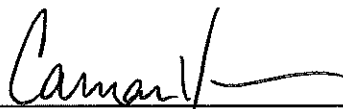
Per the policy of the City of Fort Wayne, the following guidelines apply to this project:

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

PREVIOUSLY APPROVED PHASE-INS

Lira Properties LLC/Elcos Hospice Care has not previously applied, or been approved, for a tax phase-in.

Signed:



Economic Development Specialist

COMMUNITY DEVELOPMENT DIVISION

FORT WAYNE COMMUNITY DEVELOPMENT DIVISION TAX ABATEMENT - ESTIMATE OF SAVINGS

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

Lira Properties LLC/Eleos Hospice Care

REAL PROPERTY TAX ABATEMENT - 10 yr Schedule

Year	Cash Value	True Tax Value	Assessed Value	Abatement %	Tax Tax Paid %	Deduction	Taxable AV	Tax Rate	Tax Paid	Tax Saved
1	\$2,000,000	\$2,000,000	\$2,000,000	100%	0%	\$2,000,000	\$0	0.028472	\$0	\$56,944
2	\$2,000,000	\$2,000,000	\$2,000,000	95%	5%	\$1,900,000	\$100,000	0.028472	\$2,847	\$54,097
3	\$2,000,000	\$2,000,000	\$2,000,000	80%	20%	\$1,600,000	\$400,000	0.028472	\$11,389	\$45,555
4	\$2,000,000	\$2,000,000	\$2,000,000	65%	35%	\$1,300,000	\$700,000	0.028472	\$19,930	\$37,014
5	\$2,000,000	\$2,000,000	\$2,000,000	50%	50%	\$1,000,000	\$1,000,000	0.028472	\$28,472	\$28,472
6	\$2,000,000	\$2,000,000	\$2,000,000	40%	60%	\$800,000	\$1,200,000	0.028472	\$34,166	\$22,778
7	\$2,000,000	\$2,000,000	\$2,000,000	30%	70%	\$600,000	\$1,400,000	0.028472	\$39,861	\$17,083
8	\$2,000,000	\$2,000,000	\$2,000,000	20%	80%	\$400,000	\$1,600,000	0.028472	\$45,555	\$11,389
9	\$2,000,000	\$2,000,000	\$2,000,000	10%	90%	\$200,000	\$1,800,000	0.028472	\$51,250	\$5,694
10	\$2,000,000	\$2,000,000	\$2,000,000	5%	95%	\$100,000	\$1,900,000	0.028472	\$54,097	\$2,847
11	\$2,000,000	\$2,000,000	\$2,000,000	0%	100%	\$0	\$2,000,000	0.028472	\$56,944	\$0
TOTAL TAX SAVED REAL PROPERTY (10 yrs on 10 yr deduction)										\$281,873
TOTAL TAX PAID REAL PROPERTY (10yrs on 10 yr deduction)										<u>\$344,511</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

Lira Properties LLC/Eleos Hospice Care

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	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
\$3,000 to \$4,999	2	
less than \$3,000	1	

ECONOMIC BASE (20 points possible)

Location Quotient in designated Occupation Code

(use majority Occupation Code of all created and retained jobs)

Greater than 1.0	5	5
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Estimated Percent of Business done outside

Allen County

Greater than 75%	15	
50% to 74%	10	
25% to 49%	5	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	73
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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	Alternative Deduction Real Property Schedules
10 year	10 Year
Year 1: 100%	Year 1: 100%
Year 2: 95%	Year 2: 100%
Year 3: 80%	Year 3: 100%
Year 4: 65%	Year 4: 100%
Year 5: 50%	Year 5: 100%
Year 6: 40%	Year 6: 90%
Year 7: 30%	Year 7: 80%
Year 8: 20%	Year 8: 65%
Year 9: 10%	Year 9: 50%
Year 10: 5%	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

MAR 14 2025
C21

12/2019

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:

\$2,000,000

Total cost of manufacturing equipment improvements:

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:

\$2,000,000

GENERAL INFORMATIONReal property taxpayer's name: Lira Properties LLC

Personal property taxpayer's name: _____

Telephone number: 317-698-4452Address listed on tax bill: 6255 Topsfield Lane, Fort Wayne IN, 46835Name of company to be designated, if applicable: Lira Properties LLCYear company was established: 2025Address of property to be designated: 6255 Topsfield LaneReal estate property identification number: 02-08-09-480-001.001-072Contact person name: Khalid KhanContact person telephone number: 317-698-4452 Contact email: kkhan@eleoshospice.comContact person address: 13750 Retreat Trl, Fort Wayne, IN, 46845

List company officer and/or principal operating personnel

NAME	TITLE	ADDRESS	PHONE NUMBER
Khalid Khan	Officer	13750 Retreat Trl, Fort Wayne, IN, 46845	317-698-4452

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

NAME	PERCENTAGE
Khalid Khan	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? 40%

What is the company's primary North American Industrial Classification Code (NAICs)? 621610

Describe the nature of the company's business, product, and/or service: _____

Eleos Hospice Care seeks to provide progressive and innovative hospice care to those in Fort Wayne and Northeast Indiana.

Dollar amount of annual sales for the last three years:

Year	Annual Sales
2024	\$6,000,000
2023	\$5,500,000
2022	\$5,000,000

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

Customer Name	City/State	Annual Gross Sales
Lutheran Life Villages	Fort Wayne/IN	\$1,200,000
StoryPoint	Fort Wayne/IN	\$1,000,000
River Terrace	Bluffton/IN	\$700,000

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

Supplier Name	City/State	Annual Gross Purchases
At Home Health Equipment	Indianapolis/IN	\$300,000
Medline	National Company	\$120,000
Enclara Pharmacy	National Company	\$160,000

List the company's top three competitors:

Competitor Name	City/State
Gentiva Hospice	National Company (local Fort Wayne Office)
Heart to Heart Hospice	National Company (local Fort Wayne Office)
Elara Caring Hospice	National Company (local Fort Wayne Office)

Describe the product or service to be produced or offered at the project site: _____

This is office space for the administration of hospice care in Fort Wayne and the surrounding counties.

Eleos Hospice Care seeks to provide progressive and innovative hospice care to those in Fort Wayne and Northeast Indiana.

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?

Property to be designated is vacant and undeveloped

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: _____

Lot 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: _____

A new 7,000 sqft building will be constructed.

Projected construction start (month/year): 04/2025

Projected construction completion (month/year): 12/2025

☐ 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)

☐ 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): _____

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

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

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.

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

Retained Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll

Additional Full-Time Employment

Occupation	Occupation Code	Number of Jobs	Total Payroll
Registered Nurses	29-1141	3	285,000
Office and Administrative Support Occupations	43-0000	1	██████
Healthcare Social Workers	21-1022	1	██████
Licensed Practical/Vocational Nurse	29-2061	1	██████
HR Manager	11-3121	1	██████

PUBLIC BENEFIT INFORMATION

Current Part-Time or Temporary Jobs

Occupation	Occupation Code	Number of Jobs	Total Payroll
Home Health Aide	31-1120	2	\$20,000
Registered Nurses	29-1141	2	\$10,000

Retained Part-Time or Temporary Jobs

Occupation	Occupation Code	Number of Jobs	Total Payroll
Home Health Aide	31-1120	2	\$20,000
Registered Nurses	29-1141	2	\$10,000

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: Company matching IRA

When will you reach the levels of employment shown above? (month/year): Jan 2029

PUBLIC BENEFIT INFORMATION

Lira Properties LLC/Eleos Hospice Care

Current/Retained Full-Time Employment

Occupation	Occupation Code	Number of Job	Total Payroll
Healthcare Social Workers	21-1022	2	\$125,000.00
Office and Administrative Support Occupations	43-0000	2	\$130,000.00
Registered Nurses	29-1141	10	\$930,000.00
Nurse Practitioners	29-1171	1	██████████
Physicians, All Other	29-1229	1	██████████
CEO	11-1011	1	██████████
HR Manager	11-3121	1	██████████
Licensed Practical/Vocational Nurse	29-2061	2	\$140,000.00
Home Health Aide	31-1120	6	\$260,000.00
Health Care Support	31-9009	5	\$355,000.00
			31 \$2,450,000.00

Retained Part-Time

Home Health Aide	31-1120	2	\$20,000.00
Registered Nurses	29-1141	2	\$10,000.00
			4 \$30,000.00

Additional Full-Time Employment

Occupation	Occupation Code	Number of Job	Total Payroll
Healthcare Social Workers	21-1022	1	██████████
Office and Administrative Support Occupations	43-0000	1	██████████
Registered Nurses	29-1141	3	\$285,000.00
HR Manager	11-3121	1	██████████
Licensed Practical/Vocational Nurse	29-2061	1	██████████
			7 \$560,000.00

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.

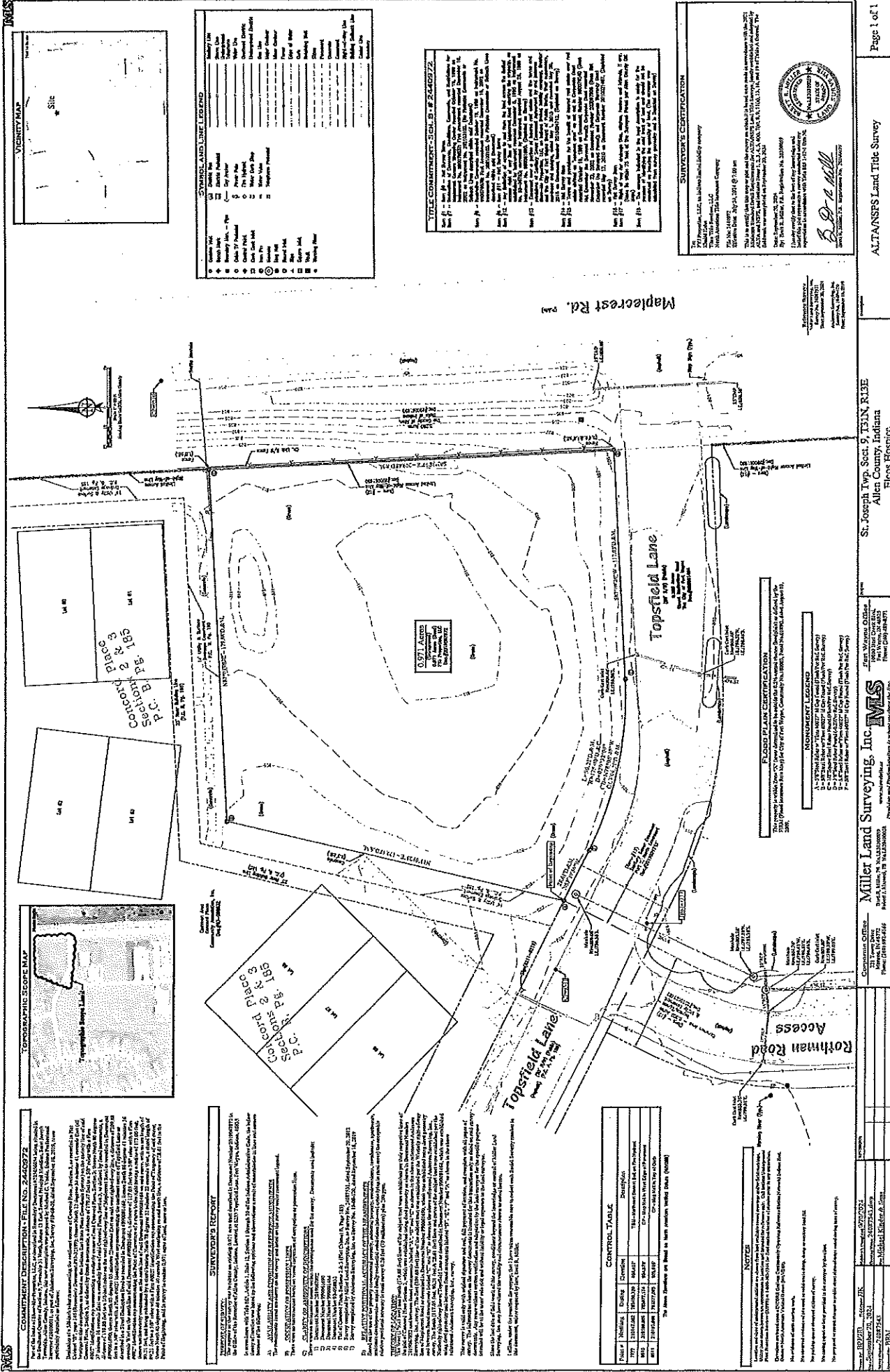
I understand that I must file a correctly completed Compliance with Statement of Benefits Form (CF-1/Real Property for real property improvements, CF-1/PP for personal property improvements, and CF-1/VBD for vacant building deduction) and the Public Benefit Annual Update with the City of Fort Wayne Community 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

Khalid Khan President
Printed Name and Title of Applicant

3/12/25
Date

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

March 14, 2025
March 14, 2025 CE-1

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. The 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 6-1.1-12.1-17

COMMUNITY DEVELOPMENT

SECTION 1 TAXPAYER INFORMATION					
Name of taxpayer Lira Properties, LLC					
Address of taxpayer (number and street, city, state, and ZIP code) 13750 Retreat Trl, Fort Wayne, IN, 46845					
Name of contact person Khalid Khan		Telephone number (317) 698-4452		E-mail address kkhan@eleoshospice.com	
SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT					
Name of designating body Fort Wayne Common Council				Resolution number	
Location of property 6255 Topsfield Lane, Fort Wayne IN, 46835		County Allen		DLGF taxing district number 072	
Description of real property improvements, redevelopment, or rehabilitation (use additional sheets if necessary) New construction of a 7,000 sqft office building				Estimated start date (month, day, year) 04/01/2025	
				Estimated completion date (month, day, year) 12/31/2025	
SECTION 3 ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT					
Current Number 35.00	Salaries \$2,480,000.00	Number Retained 35.00	Salaries \$2,480,000.00	Number Additional 7.00	Salaries \$560,000.00
SECTION 4 ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT					
		REAL ESTATE IMPROVEMENTS			
		COST		ASSESSED VALUE	
Current values		201,000.00			
Plus estimated values of proposed project		1,875,000.00			
Less values of any property being replaced		0.00			
Net estimated values upon completion of project		2,076,000.00			
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 				Date signed (month, day, year) 3/12/25	
Printed name of authorized representative Khalid Khan				Title President	

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, 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. 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.

**A CONFIRMING RESOLUTION designating an
"Economic Revitalization Area" under I.C. 6-1.1-12.1 for
property commonly known as 6255 Topsfield Lane Fort
Wayne, Indiana 46835 (Lira Properties LLC/Eleos
Hospice Care)**

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, the total estimated project cost is \$2,000,000; and

WHEREAS, a recommendation has been received from the Committee on Finance;
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 a deduction of the assessed value of real estate improvements to be made between April 1, 2025 and December 31, 2025. Should there be any project delays an updated timeline will be provided to the Allen County Auditor's Office in writing by Community Development Staff.

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, 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.

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 \$2.8472/\$100.
- (b) If the proposed development occurs and no deduction is granted, the approximate current year tax rate for the site would be \$2.8472/\$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 \$2.8472/\$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 real property shall be for a period of ten years.

SECTION 7. 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	95%
3	80%
4	65%
5	50%
6	40%
7	30%
8	20%
9	10%
10	5%
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 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 with the deduction application. For 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 10. The performance report must contain the following information

- A. The cost and description of real property improvements.
- 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 property deductions.
- F. The tax savings resulting from the real 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 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 A LEGALITY

Malak Heiny, City Attorney