

3 AN ORDINANCE AMENDING CHAPTER 153 OF THE
4 CITY OF FORT WAYNE, INDIANA CODE OF ORDINANCES:
5 "PLANNING AND DEVELOPMENT"

6 WHEREAS, Indiana Code § 6-1.1-12.1-2 permits a local unit to declare certain
7 areas within its jurisdiction economic revitalization areas; and

8 WHEREAS, Indiana Code § 6-1.1-12.1-2(g) gives local units the authority to
9 establish general standards to be used by the unit in finding an area to be an economic
10 revitalization area, provided the standards have a reasonable relationship to the
11 development objectives of the area within the units jurisdiction; and

12 WHEREAS, if an area is designated as an economic revitalization area, property
13 owners may apply to receive a tax phase-in (deduction) on any increase in assessed
14 value to the property that results in from the rehabilitation or redevelopment of real
15 property or instillation of certain types of personal property equipment; and

16 WHEREAS, the Common Council of the City of Fort Wayne ("Common Council")
17 desires to implement and maintain standards/policies that will encourage economic
18 development and promote job and wage growth within the City; and

19 WHERRAS, those standards/policies have been previously implemented and set
20 forth in Chapter 153 of the City of Fort Wayne, Indiana Code of Ordinances: Planning
21 and Development; and

22 WHEREAS, Common Council must temper its economic development incentives
23 with fiscal responsibility by implementing and maintaining policies that will result in the
24 greatest return on investment; and

25 WHEREAS, in maintaining those standards/policies Common Council will
26 conduct reviews of said standards/policies and, when necessary, recommend and
27 implement necessary changes; and

28 WHEREAS, Common Council believes it is in the best interest of the City to
29 amend its ordinance on tax phase-ins in an effort to accomplish the foregoing objectives.

30 NOW, THEREFORE, BE IT ORDAINED BY THE COMMON COUNCIL OF THE
31 CITY OF FORT WAYNE, INDIANA:

32 Section 1. That Chapter 153 of the Fort Wayne Code of Ordinances titled
33 "PLANNING AND DEVELOPMENT is amended as follows:

34 § 153.14 is deleted and replaced with the following:
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3 **§ 153.14 APPLICATION FEES.**

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

6 (A) Applicants for projects not within a designated economic development
7 target area shall pay a non-refundable filing fee of 0.1% of the total project cost
8 not to exceed \$3,000 for projects involving both real property and personal
9 property improvements.

10 (B) Applicants for projects not within a designated economic development
11 target area shall pay a non-refundable filing fee of 0.01% of the total project cost
12 not to exceed \$2,000 for projects involving real property or personal property
13 improvements.

14 (C) Applicants for projects within a designated economic development target
15 area shall pay a reduced non-refundable filing fee of \$400 as an added
16 inducement to recapitalization by private investors in certain areas of the city.

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

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

24 (F) Applicants for a waiver of non-compliance to correct late-filed phase-in
25 compliance paperwork shall, on the first instance, pay a non-refundable filing fee
26 of \$2,000. On all subsequent instances for a waiver of non-compliance to
27 correct late-filed phase-in compliance paperwork, applicants shall pay a non-
28 refundable filing fee of \$4,000.

29 (G) Indiana State law (I.C. 1.1-12.1-11.3) prohibits any redevelopment or
30 rehabilitation on property prior to submitting an application for a tax phase-in.
31 Any applicant who applies for a phase-in after initiating a project by applying for
32 a Improvement Location Permit or a structural or other permit with the Allen
33 County Building Department will be assessed an non-refundable late-filer fee of
34 \$1,000 and the applicant shall remain subject to waiver and all other application
35 and approval requirements or fees.

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

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

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

9 **Section 2.** That Chapter 153 of the Fort Wayne Code of Ordinances titled
10 "PLANNING AND DEVELOPMENT is amended as follows:

11 § 153.19 is deleted and replaced with the following:

12 **§ 153.19 DEDUCTION PERIODS AND ABATEMENT SCHEDULES FOR REAL
13 PROPERTY.**

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

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

	<i>Points Possible</i>	<i>Points Awarded</i>
INVESTMENT (30 points possible)		
Total New Investment in Real Property (New Structure and/or Rehabilitation)		
Over \$5,000,000	10	
\$2,000,000 to \$4,999,999	8	
\$600,000 to \$1,999,999	6	
\$350,000 to \$599,999	4	
Under \$350,000	2	
Investment per employee (both jobs created and retained)		
\$70,000 or more	10	

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\$36,000 to \$69,999	8	
\$12,500 to \$35,999	6	
\$2,500 to \$12,499	4	
Less than \$2,500	2	
Estimated local income taxes generated from jobs retained		
\$83,000 or more	5	
\$33,000 to \$82,999	4	
\$13,000 to \$32,999	3	
\$8,000 to \$12,999	2	
Less than \$8,000	1	
Estimated local income taxes generated from jobs created (double points for start-up)		
\$51,000 or more	5	
\$31,000 to \$59,999	4	
\$11,000 to \$30,999	3	
\$6,000 to \$10,999	2	
Less than \$6,000	1	
ECONOMIC BASE (25 points possible)		
Location quotient in designated occupation code (use majority occupation code of all created and retained jobs)		
Greater than 1.0	3	
Estimated percent of business done outside Allen County		
Greater than 75%	14	
50% to 74%	10	
25% to 49%	6	
Estimated percent of City of Fort Wayne resident employees		
Greater than 75%	8	
50% to 74%	5	
25% to 49%	2	
JOBS (18 points possible)		
Total number of permanent jobs retained		
Over 250	9	
100 to 249	8	
50 to 99	6	

25 to 49	4	
10 to 24	2	
1 to 9	1	
Total number of permanent jobs created		
Over 100	9	
50 to 99	8	
25 to 49	6	
10 to 24	4	
1 to 9	2	
WAGES (20 points possible)		
Eighty percent of the jobs created and/or retained are within the following salary range		
Over \$65,000	20	
\$61,000 to \$64,999	16	
\$55,000 to \$60,999	12	
\$51,000 to \$54,999	8	
\$47,000 to \$50,999	4	
BENEFITS (5 points possible)		
Major medical plan offered	5	
Pension, tuition reimbursement, life insurance, dental insurance and/or disability insurance offered	2	
TOTALS		
LENGTH OF ABATEMENT		
20 to 39 points - 3 year abatement		
40 to 59 points - 5 year abatement		
60-74 points - 7 year abatement		
75-100 points - 10 year abatement		

TAX ABATEMENT REVIEW SYSTEM—REAL PROPERTY

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

TAX ABATEMENT SCHEDULES—REAL PROPERTY

<i>Year</i>	<i>Percentage</i>
(1) Three Year Abatement Schedule	
1	100%
2	60%
3	19%
(2) Five Year Abatement Schedule	
1	100%
2	76%
3	55%
4	23%
5	5%
(3) Seven Year Abatement Schedule	
1	100%
2	80%
3	65%
4	45%
5	30%
6	15%
7	5%
(4) Ten Year Abatement Schedule	
1	100%
2	80%
3	65%
4	60%
5	45%
6	40%
7	25%
8	15%
9	10%
10	5%

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

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

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

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

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

20 (C) Projects involving the redevelopment or rehabilitation of a speculative
21 building may receive a ten-year phased deduction (abatement) without adhering
22 to the city's review system. For purposes of this division, a **SPECULATIVE**
23 **BUILDING** is any building development, construction, or rehabilitation of at least
24 50,000 square feet that is reasonably likely to create new jobs when the
25 developer has no formal commitment from a buyer or tenant to purchase or
26 lease the end product, whether the end product is a fully completed, move-in
27 ready building or a partially completed shell suitable for build-out improvements
28 by the future owner or tenant. Additional incentives for the final build out and
29 personal property (equipment) may be considered upon the identification of the
30 end user. Any additional incentives will adhere to the city's review system for real
31 and personal property abatement at the time of submittal.

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

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

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14 (Ord. G-05-97, passed 4-8-97; Am. Ord. G-23-00, passed 9-12-00; Am. Ord. G-
15 16-08, passed 12-9-08; Am. Ord. G-1-12, passed 12- 20-11; Am. Ord. G-3-13,
16 passed 2-26-13; Am. Ord. G-22-13, passed 10-8-13; Am. Ord. G-2- 16, passed
17 2-9-16; Am. Ord. G-18-17, passed 7-25-17; Am. Ord. G-8-18, passed 4-24-18;
18 Am. Ord. G-29-22, passed 12-13-22; Am. Ord. G-15-25, passed 8-26-25)

19 **Section 2.** That Chapter 153 of the Fort Wayne Code of Ordinances titled
20 "PLANNING AND DEVELOPMENT is amended as follows:

21 § 153.20 is deleted and replaced with the following:

22 **§ 153.20 DEDUCTION PERIODS AND ABATEMENT SCHEDULES FOR
23 PERSONAL PROPERTY.**

24 In determining whether an applicant is entitled to a deduction for new
25 manufacturing equipment, new research and development equipment, new
26 logistical distribution equipment, or new information technology equipment as
27 defined in IC 6-1.1-12.1-1(3), 6-1.1-12.1-1(12), 6-1.1-12.1-1(13) or 6-1.1-12.1-
28 1(14), the Common Council shall qualify a designation by limiting the number of
29 years of deduction for eligible personal property to three, five, seven or ten years
30 based on the following Review System and corresponding abatement schedules:

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	<i>Points Possible</i>	<i>Points Awarded</i>
INVESTMENT (30 points possible)		
Total new investment in equipment		
Over \$7,000,000	10	
\$3,000,000 to \$6,999,999	8	
\$800,000 to \$2,999,999	6	
\$500,000 to \$799,999	4	
Under \$500,000	2	
Investment per employee (both jobs created and retained)		
\$70,000 or more	10	
\$36,000 to \$69,999	8	
\$12,500 to \$35,999	6	
\$2,500 to \$12,499	4	
Less than \$2,500	2	
Estimated local income taxes generated from jobs retained		
\$83,000 or more	5	
\$31,000 to \$82,999	4	
\$13,000 to \$32,999	3	
\$8,000 to \$12,999	2	
Less than \$8,000	1	
Estimated local income taxes generated from jobs created (double points for start-up)		
\$51,000 or more	5	
\$31,000 to \$59,999	4	
\$11,000 to \$30,999	3	
\$6,000 to \$10,999	2	
Less than \$6,000	1	
ECONOMIC BASE (25 points possible)		
Location quotient in designated occupation code (use majority occupation code of all created and retained jobs)		
Greater than 1.0	3	
Estimated percent of business done outside Allen County		

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Greater than 75%	14	
50% to 74%	10	
25% to 49%	6	
Estimated percent of City of Fort Wayne resident employees		
Greater than 75%	8	
50% to 74%	5	
25% to 49%	2	
JOBS (20 points possible)		
Total number of permanent jobs retained		
Over 250	9	
100 to 249	8	
50 to 99	6	
25 to 49	4	
10 to 24	2	
1 to 9	1	
Total number of permanent jobs created		
Over 100	9	
50 to 99	8	
25 to 49	6	
10 to 24	4	
1 to 9	2	
WAGES (20 points possible)		
Eighty percent of the jobs created and/or retained are within the following salary range		
Over \$65,000	20	
\$61,000 to \$64,999	16	
\$55,000 to \$60,999	12	
\$51,000 to \$54,999	8	
\$47,000 to \$50,999	4	
BENEFITS (7 points possible)		
Major medical plan offered	5	
Pension, tuition reimbursement, life insurance, dental insurance and/or disability insurance offered	2	
TOTALS		
LENGTH OF ABATEMENT		
20 to 39 points - 3 year abatement		

40 to 59 points - 5 year abatement		
60-74 points - 7 year abatement		
75-100 points - 10 year abatement		

TAX ABATEMENT SCHEDULES—PERSONAL PROPERTY

Year	Percentage
(1) Three Year Abatement Schedule	
1	100%
2	60%
3	19%
(2) Five Year Abatement Schedule	
1	100%
2	76%
3	55%
4	23%
5	5%
(3) Seven Year Abatement Schedule	
1	100%
2	77%
3	62%
4	52%
5	35%
6	19%
7	9%
(4) Ten Year Abatement Schedule	
1	100%
2	80%
3	65%
4	60%
5	45%
6	40%
7	25%
8	15%
9	10%
10	5%

1 (Ord. G-05-97, passed 4-8-97; Am. Ord. G-23-00, passed 9-12-00; Am. Ord. G-
2 19-04, passed 9-14- 04; Am. Ord. G-16-08, passed 12-9-08; Am. Ord. G-1-12,
3 passed 12-20-11; Am. Ord. G-3-13, passed 2-26-13; Am. Ord. G-22-13, passed
4 10-8-13; Am. Ord. G-18-17, passed 7-25-17; Am. Ord. G-8-18, passed 4-24-18;
5 Am. Ord. G-15-25, passed 8-26-25)

6 **SECTION 4.** That the City is directed to take all action necessary and proper for
7 the implementation of this Ordinance.

8 **SECTION 5.** That this Ordinance shall be in full force and effect from and after its
9 passage and any and all necessary approval by the Mayor.

10 _____
11 Member of Council

12 APPROVED AS TO FORM AND LEGALITY

13 _____
14 Malak Heiny, City Attorney

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EXHIBIT A

§ 153.14 APPLICATION FEES.

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

(A) Applicants for projects not within a designated economic development target area shall pay a non-refundable filing fee of 0.1% of the total project cost not to exceed ~~\$1,500~~ **\$3,000** for projects involving both real property and personal property improvements.

(B) Applicants for projects not within a designated economic development target area shall pay a non-refundable filing fee of 0.01% of the total project cost not to exceed ~~\$1,000~~ **\$2,000** for projects involving real property or personal property improvements.

(C) Applicants for projects within a designated economic development target area shall pay a reduced non-refundable filing fee of ~~\$200~~ **\$400** as an added inducement to recapitalization by private investors in certain areas of the city.

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

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

(F) Applicants for a waiver of non-compliance to correct late-filed phase-in compliance paperwork shall, on the first instance, pay a non-refundable filing fee of ~~\$1,000~~ **\$2,000**. On all subsequent instances for a waiver of non-compliance to correct late-filed phase-in compliance paperwork, applicants shall pay a non-refundable filing fee of ~~\$2,000~~ **\$4,000**.

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

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

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

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

§ 153.19 DEDUCTION PERIODS AND ABATEMENT SCHEDULES FOR REAL PROPERTY.

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

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

	<i>Points Possible</i>	<i>Points Awarded</i>
INVESTMENT (30 points possible)		
Total New Investment in Real Property (New Structure and/or Rehabilitation)		
Over \$1,000,000 Over \$5,000,000	10	
\$500,000 to \$999,999 \$2,000,000 to \$4,999,999	8	
\$100,000 to \$499,999 \$600,000 to \$1,999,999	6	
Under \$100,000 \$350,000 to \$599,999	4	
Under \$350,000	2	
Investment per employee (both jobs created and retained)		
\$70,000 or more	10	
\$36,000 to \$69,999	8	
\$12,500 to \$35,999	6	
\$2,500 to \$12,499	4	
Less than \$2,500	2	
Estimated local income taxes generated from jobs retained		
\$82,000 or more \$83,000 or more	5	
\$32,000 to \$81,999 \$33,000 to \$82,999	4	
\$12,000 to \$31,999 \$13,000 to \$32,999	3	
\$7,000 to \$11,999 \$8,000 to \$12,999	2	
Less than \$7,000 Less than \$8,000	1	
Estimated local income taxes generated from jobs created (double points for start-up)		
\$50,000 or more \$51,000 or more	5	
\$30,000 to \$49,000 \$31,000 to \$59,999	4	
\$10,000 to \$29,000 \$11,000 to \$30,999	3	

\$5,000 to \$9,000	\$6,000 to \$10,999	2	
Less than \$5,000	Less than \$6,000	1	
ECONOMIC BASE (20 25 points possible)			
Location quotient in designated occupation code (use majority occupation code of all created and retained jobs)			
Greater than 1.0		5 3	
Estimated percent of business done outside Allen County			
Greater than 75%		15 14	
50% to 74%		10 10	
25% to 49%		5 6	
Estimated percent of City of Fort Wayne resident employees			
Greater than 75%		8	
50% to 74%		5	
25% to 49%		2	
JOBS (20 18 points possible)			
Total number of permanent jobs retained			
Over 250		10 9	
100 to 249		8	
50 to 99		6	
25 to 49		4	
10 to 24		2	
1 to 9		1	
Total number of permanent jobs created			
Over 100		10 9	
50 to 99		8	
25 to 49		6	
10 to 24		4	
1 to 9		2	
WAGES (25 20 points possible)			
Median salary of the jobs created and/or retained			

Eighty percent of the jobs created and/or retained are within the following salary range		
Over \$59,999	Over \$65,000	21 20
\$54,000 to \$59,000	\$61,000 to \$64,999	17 16
\$49,000 to \$53,999	\$55,000 to \$60,999	13 12
\$44,000 to \$43,999	\$51,000 to \$54,999	9 8
\$39,000 to \$43,999	\$47,000 to \$50,999	5 4
Under \$39,000		0
BENEFITS (40 5 points possible)		
Major medical plan offered		7 5
Pension, tuition reimbursement, life insurance, dental insurance and/or disability insurance offered		3 2
SUSTAINABILITY		
Construction uses green building techniques (i.e. LEED certification)		5
TOTALS		
LENGTH OF ABATEMENT		
20 to 39 points - 3 year abatement		
40 to 59 points - 5 year abatement		
60 to 69 60-74 points - 7 year abatement		
70 to 100 75-100 points - 10 year abatement		

TAX ABATEMENT REVIEW SYSTEM—REAL PROPERTY

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

TAX ABATEMENT SCHEDULES—REAL PROPERTY

Year	Percentage
(1) Three Year Abatement Schedule	
1	100%
2	66% 60%
3	33% 19%

(2) Five Year Abatement Schedule	
1	100%
2	80% 76%
3	60% 55%
4	40% 23%
5	20% 5%
(3) Seven Year Abatement Schedule	
1	100%
2	85% 80%
3	71% 65%
4	57% 45%
5	43% 30%
6	29% 15%
7	14% 5%
(4) Ten Year Abatement Schedule	
1	100%
2	95% 80%
3	80% 65%
4	65% 60%
5	50% 45%
6	40% 40%
7	30% 25%
8	20% 15%
9	10% 10%
10	5% 5%

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

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

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

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

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

(C) Projects involving the redevelopment or rehabilitation of a speculative building may receive a ten-year phased deduction (abatement) without adhering to the city's review system. For purposes of this division, a **SPECULATIVE BUILDING** is any building development, construction, or rehabilitation of at least 50,000 square feet that is reasonably likely to create new jobs when the developer has no formal commitment from a buyer or tenant to purchase or

lease the end product, whether the end product is a fully completed, move-in ready building or a partially completed shell suitable for build-out improvements by the future owner or tenant. Additional incentives for the final build out and personal property (equipment) may be considered upon the identification of the end user. Any additional incentives will adhere to the city's review system for real and personal property abatement at the time of submittal.

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

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

(Ord. G-05-97, passed 4-8-97; Am. Ord. G-23-00, passed 9-12-00; Am. Ord. G-16-08, passed 12-9-08; Am. Ord. G-1-12, passed 12-20-11; Am. Ord. G-3-13, passed 2-26-13; Am. Ord. G-22-13, passed 10-8-13; Am. Ord. G-2-16, passed 2-9-16; Am. Ord. G-18-17, passed 7-25-17; Am. Ord. G-8-18, passed 4-24-18; Am. Ord. G-29-22, passed 12-13-22; Am. Ord. G-15-25, passed 8-26-25)

§ 153.20 DEDUCTION PERIODS AND ABATEMENT SCHEDULES FOR PERSONAL PROPERTY.

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

	<i>Points Possible</i>	<i>Points Awarded</i>
INVESTMENT (30 points possible)		
Total new investment in equipment		
Over \$5,000,000 Over \$7,000,000	10	
\$1,000,000 to \$4,999,999 \$3,000,000 to \$6,999,999	8	
\$500,000 to \$999,999 \$800,000 to \$2,999,999	6	
	4	
\$0 to \$499,999 Under \$500,000	4 2	
Investment per employee (both jobs created and retained)		
\$70,000 or more	10	
\$36,000 to \$69,999	8	
\$12,500 to \$35,999	6	
\$2,500 to \$12,499	4	
Less than \$2,500	2	
Estimated local income taxes generated from jobs retained		
\$82,000 or more \$83,000 or more	5	
\$32,000 to \$81,999 \$31,000 to \$82,999	4	
\$12,000 to \$31,999 \$13,000 to \$32,999	3	

\$7,000 to \$11,999	\$8,000 to \$12,999	2	
Less than \$7,000	Less than \$8,000	1	
Estimated local income taxes generated from jobs created (double points for start-up)			
\$50,000 or more	\$51,000 or more	5	
\$30,000 to \$49,000	\$31,000 to \$59,999	4	
\$10,000 to \$29,000	\$11,000 to \$30,999	3	
\$5,000 to \$9,000	\$6,000 to \$10,999	2	
Less than \$5,000	Less than \$6,000	1	
ECONOMIC BASE (20 25 points possible)			
Location quotient in designated occupation code (use majority occupation code of all created and retained jobs)			
Greater than 1.0		5 3	
Estimated percent of business done outside Allen County			
Greater than 75%		45 14	
50% to 74%		40 10	
25% to 49%		5 6	
Estimated percent of City of Fort Wayne resident employees			
Greater than 75%		8	
50% to 74%		5	
25% to 49%		2	
JOBS (20 points possible)			
Total number of permanent jobs retained			
Over 250		40 9	
100 to 249		8	
50 to 99		6	
25 to 49		4	
10 to 24		2	
1 to 9		1	
Total number of permanent jobs created			
Over 100		40 9	

50 to 99	8	
25 to 49	6	
10 to 24	4	
1 to 9	2	
WAGES (25 20 points possible)		
Median salary of the jobs created and/or retained Eighty percent of the jobs created and/or retained are within the following salary range		
Over \$59,999	Over \$65,000	21 20
\$54,000 to \$59,000	\$61,000 to \$64,999	17 16
\$49,000 to \$53,999	\$55,000 to \$60,999	13 12
\$44,000 to \$43,999	\$51,000 to \$54,999	9 8
\$39,000 to \$43,999	\$47,000 to \$50,999	5 4
Under \$39,000		0
BENEFITS (10 5 points possible)		
Major medical plan offered		7 5
Pension, tuition reimbursement, life insurance, dental insurance and/or disability insurance offered		3 2
SUSTAINABILITY		
Construction uses green building techniques (i.e. LEED certification)		5
TOTALS		
LENGTH OF ABATEMENT		
20 to 39 points - 3 year abatement		
40 to 59 points - 5 year abatement		
60 to 69 60-74 points - 7 year abatement		
70 to 100 75-100 points - 10 year abatement		

TAX ABATEMENT SCHEDULES—PERSONAL PROPERTY

Year	Percentage
(1) Three Year Abatement Schedule	
1	100%
2	66% 60%

3	33% 19%
(2) Five Year Abatement Schedule	
1	100%
2	80% 76%
3	60% 55%
4	40% 23%
5	20% 5%
(3) Seven Year Abatement Schedule	
1	100%
2	85% 77%
3	71% 62%
4	57% 52%
5	43% 35%
6	29% 19%
7	14% 9%
(4) Ten Year Abatement Schedule	
1	100%
2	95% 80%
3	80% 65%
4	65% 60%
5	50% 45%
6	40%
7	30% 25%
8	20% 15%
9	10%
10	5%

(Ord. G-05-97, passed 4-8-97; Am. Ord. G-23-00, passed 9-12-00; Am. Ord. G-19-04, passed 9-14-04; Am. Ord. G-16-08, passed 12-9-08; Am. Ord. G-1-12, passed 12-20-11; Am. Ord. G-3-13, passed 2-26-13; Am. Ord. G-22-13, passed 10-8-13; Am. Ord. G-18-17, passed 7-25-17; Am. Ord. G-8-18, passed 4-24-18; Am. Ord. G-15-25, passed 8-26-25)