

**A DECLARATORY RESOLUTION designating an
“Economic Revitalization Area” under I.C. 6-1.1-12.1
for property commonly known as 5510 Flaugh Road
Fort Wayne, Indiana 46818 (Amazon.com Services
LLC)**

WHEREAS, Petitioner has duly filed its petition dated June 16, 2021 to have the following described property designated and declared an “Economic Revitalization Area” under Sections 153.13-153.24 of the Municipal Code of the City of Fort Wayne, Indiana, and I.C. 6-1.1-12.1, to wit:

Attached hereto as “Exhibit A” as if a part herein;

and

WHEREAS, said project will create 1,000 full-time, permanent jobs for a total additional annual payroll of \$30,000,000, with the average additional, annual job salary being \$30,000; and

WHEREAS, the total estimated project cost is \$100,000,000.00; and

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

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

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

SECTION 2. That, upon adoption of the Resolution:

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

SECTION 3. That, said designation of the hereinabove described property as an “Economic Revitalization Area” shall apply to a deduction of the assessed value of personal property for new logistical distribution and information technology equipment improvements to be made between February 1, 2021 and March 31, 2023.

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

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

- 9 (a) If the proposed new logistical distribution and information technology equipment is not
10 installed, the approximate current year tax rates for this site would be \$3.1453/\$100.
11 (b) If the proposed new logistical distribution and information technology equipment is
12 installed and no deduction is granted, the approximate current year tax rate for the site
13 would be 3.1453/\$100 (the change would be negligible).
14 (c) If the proposed new logistical distribution and information technology equipment is
15 installed and a deduction percentage of eighty percent (80%) is assumed, the
16 approximate current year tax rate for the site would be 3.1453/\$100 (the change would
17 be negligible).

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

21 **SECTION 7.** That, pursuant to I.C. 6-1.1-12.1, it is hereby determined that the
22 deduction from the assessed value of the new manufacturing equipment shall be for a period of
23 seven years.

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

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

26 **SECTION 9.** That, the benefits described in the Petitioner's Statement of Benefits can
27 be reasonably expected to result from the project and are sufficient to justify the applicable
28 deductions.
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SECTION 10. That, the taxpayer is non-delinquent on any and all property tax due to jurisdictions within Allen County, Indiana.

SECTION 11. 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 12. 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

Carol Helton, City Attorney

DIGEST SHEET

TITLE OF ORDINANCE: **Declaratory Resolution**

DEPARTMENT REQUESTING ORDINANCE: **Community Development Division**

SYNOPSIS OF ORDINANCE: **Amazon.com Services LLC is requesting the designation of an Economic Revitalization Area for eligible personal property improvements. Amazon.com Services LLC will purchase and install new personal property.**

EFFECT OF PASSAGE: **Investment of \$100,000,000 and the creation of 1,000 new full-time permanent jobs with a total annual payroll of \$30,000,000.**

EFFECT OF NON-PASSAGE: **Potential loss of investment and the creation of 1,000 new full-time permanent jobs with a total annual payroll of \$30,000,000.**

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

ASSIGNED TO COMMITTEE (PRESIDENT): **Jason Arp and Glynn Hines**

MEMORANDUM



TO: City Council
FROM: Carman Young, Economic Development Specialist
DATE: July 8, 2021
RE: Request for designation by Amazon.com Services LLC as an ERA for personal property improvements.

BACKGROUND

PROJECT ADDRESS:	5510 Flaugh Road	PROJECT LOCATED WITHIN:	N/A
PROJECT COST:	\$111,500,000	COUNCILMANIC DISTRICT:	3

COMPANY PRODUCT OR SERVICE:	Amazon.com Services LLC is an electronic shopping and mail order business. This industry comprises of establishments primarily engaged in retailing all types of merchandise using nonstore means.
PROJECT DESCRIPTION:	Amazon.com Services LLC will purchase and install new personal property equipment.

	CREATED	RETAINED
JOBS CREATED (FULL-TIME):	1,000	JOBS RETAINED (FULL-TIME): 0
JOBS CREATED (PART-TIME):	0	JOBS RETAINED (PART-TIME): 0
TOTAL NEW PAYROLL:	\$30,000,000	TOTAL RETAINED PAYROLL: 0
AVERAGE SALARY (FULL-TIME NEW):	\$30,000	AVERAGE SALARY (FULL-TIME RETAINED): 0

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: Property to be designated is zoned I1/Limited Industrial and BTI/Business, Technology and Industrial. Use of this property is consistent with the land use policies of the City of Fort Wayne.

Yes No N/A

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

Yes No N/A

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

Explain: Amazon.com Services LLC will purchase and install new logistical distribution and information technology 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: 1,000 new full-time positions will be created with a total annual payroll of \$30,000,000.

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, Amazon.com Services LLC is eligible for a recommended ten year deduction on personal property improvements. Attached is a calculation of property taxes saved/paid with the deduction.

PREVIOUSLY APPROVED PHASE-INS

Amazon.com Services LLC has not previously applied for or been approved for a tax phase-in.

Signed:



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

Amazon.com Services LLC

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	\$111,500,000	40%	\$44,600,000	\$44,600,000	100%	0%	\$44,600,000	\$0	0.031453	\$0	\$1,402,804
2	\$111,500,000	56%	\$62,440,000	\$62,440,000	90%	10%	\$56,196,000	\$6,244,000	0.031453	\$196,393	\$1,767,533
3	\$111,500,000	42%	\$46,830,000	\$46,830,000	80%	20%	\$37,464,000	\$9,366,000	0.031453	\$294,589	\$1,178,355
4	\$111,500,000	32%	\$35,680,000	\$35,680,000	70%	30%	\$24,976,000	\$10,704,000	0.031453	\$336,673	\$785,570
5	\$111,500,000	30%	\$33,450,000	\$33,450,000	60%	40%	\$20,070,000	\$13,380,000	0.031453	\$420,841	\$631,262
6	\$111,500,000	30%	\$33,450,000	\$33,450,000	50%	50%	\$16,725,000	\$16,725,000	0.031453	\$526,051	\$526,051
7	\$111,500,000	30%	\$33,450,000	\$33,450,000	40%	60%	\$13,380,000	\$20,070,000	0.031453	\$631,262	\$420,841
8	\$111,500,000	30%	\$33,450,000	\$33,450,000	30%	70%	\$10,035,000	\$23,415,000	0.031453	\$736,472	\$315,631
9	\$111,500,000	30%	\$33,450,000	\$33,450,000	20%	80%	\$6,690,000	\$26,760,000	0.031453	\$841,682	\$210,421
10	\$111,500,000	30%	\$33,450,000	\$33,450,000	10%	90%	\$3,345,000	\$30,105,000	0.031453	\$946,893	\$105,210
11	\$111,500,000	30%	\$33,450,000	\$33,450,000	0%	100%	\$0	\$33,450,000	0.031453	\$1,052,103	\$0
									TOTAL TAX SAVED	(10 yr deduction)	<u>\$7,343,678</u>
									TOTAL TAX PAID	(10 yr deduction)	<u>\$5,982,958</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

Amazon.com Services LLC

	Points Possible	Points Awarded
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INVESTMENT (30 points possible)

Total new investment in equipment

Over \$5,000,000	10	10
\$1,000,000 to \$4,999,999	8	
\$500,000 to \$999,999	6	
\$0 to \$499,999	4	

Investment per employee (both jobs created and retained)

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

Estimated local income taxes generated from jobs retained

\$80,000 or more	5	
\$30,000 to \$79,999	4	
\$10,000 to \$29,999	3	
\$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	5
\$10,000 to \$29,999	4	
\$5,000 to \$9,999	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

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	
10 to 24	2	
1 to 9	1	

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

Over 100	10	20
50-99	8	
25-49	6	
10-24	4	
1 to 9	2	

WAGES (20 points possible)

Median salary of the jobs created and/or retained

Over \$47,999	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	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	74
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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.

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%	



**ECONOMIC REVITALIZATION COMMUNITY DEVELOPMENT
CITY OF FORT WAYNE, INDIANA**

JUN 16 2021
CRH

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:	_____
Total cost of research and development equipment improvements:	_____
Total cost of logistical distribution equipment improvements:	\$105,000,000.00
Total cost of information technology equipment improvements:	\$6,500,000.00
TOTAL OF ABOVE IMPROVEMENTS:	\$111,500,000.00

GENERAL INFORMATION

Real property taxpayer's name: does not apply for this application

Personal property taxpayer's name: Amazon.com Services LLC

Telephone number: _____

Address listed on tax bill: Washington Center Road, Fort Wayne, Indiana 46818

Name of company to be designated, if applicable: NA

Year company was established: 2021

Address of property to be designated: 5510 Flaugh Road

Real estate property identification number: 02-07-19-100-001.000-073

Contact person name: Kyle DeGiulio

Contact person telephone number: 313-737-3540 Contact email: kyledeg@amazon.com

Contact person address: 410 Terry Avenue N, Seattle, WA 98109

List company officer and/or principal operating personnel

NAME	TITLE	ADDRESS	PHONE NUMBER
Amazon is a publicly	traded company (AMZN)	and details of officers can be found on	Amazon's IR website



12/2019

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

NAME	PERCENTAGE
Amazon is a publicly traded company (Symbol - AMZN)	
Amazon's Form 10-K is attached	

- 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? More than 75%

What is the company's primary North American Industrial Classification Code (NAICs)? 454110

Describe the nature of the company's business, product, and/or service: _____
 Electronic Shopping and Mail-Order Houses This industry comprises establishments primarily engaged in retailing all types of merchandise using nonstore means, such as catalogs, toll free telephone numbers, or electronic media, such as interactive television or the Internet.

Dollar amount of annual sales for the last three years:

Year	Annual Sales
2020	\$386.1 billion
2019	\$280.5 billion
2018	\$232.9 billion



12/2019

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

Customer Name	City/State	Annual Gross Sales
Direct to Customer Sales		
Enterprise		
Other Parties		

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

Supplier Name	City/State	Annual Gross Purchases
NA		

List the company's top three competitors:

Competitor Name	City/State
Amazon's Form 10-K is attached	

Describe the product or service to be produced or offered at the project site: 634,000 SF order fulfillment facility

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?

The site is unimproved , and the City of Fort Wayne Department of Redevelopment targeted the site for industrial development years ago, but no development has occurred to date. The applicant is planning to lease the real estate which will revive the property from its current state of lack of development, cessation of growth and general deterioration.



12/2019

REAL PROPERTY INFORMATION

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

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

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.



12/2019

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)

Inventory storage, racking, package transport, and packaging systems. This facility will also utilize Amazon Robotics technology/equipment to support associates with picking, packaging, and stowing items in the fulfillment center.

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): February 2022
Date last piece of equipment will be installed (month/year): March 2023

Please provide the depreciation schedule term for equipment under consideration for personal property tax phase-in:
Pool #2 -- 5-8 year life



12/2019

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.



12/2019

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
Please refer to	attached table	1000	~ \$30,000,000



12/2019

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
		TBD	\$15.00/hr min.

Check the boxes below if the existing jobs and the jobs to be created will provide the listed benefits:

- | | | |
|---|--|--|
| <input type="checkbox"/> Pension Plan | <input checked="" type="checkbox"/> Major Medical Plan | <input checked="" type="checkbox"/> Disability Insurance |
| <input checked="" type="checkbox"/> Tuition Reimbursement | <input checked="" type="checkbox"/> Life Insurance | <input checked="" type="checkbox"/> Dental Insurance |

List any benefits not mentioned above: 401k

When will you reach the levels of employment shown above? (month/year): December 2024



Job Title	Number of Jobs	Average Wages per hour for Full Time	2,080 Hours Per Year	Average FT Annualized Rate per Employee
TOTAL Roles	947	\$15.00	2080	\$31,200.00
Associates				
TOTAL Roles	53	\$27.77	2080	\$57,761.00
Administrative Support	10			
Learning Trainers	3			
Finance	5			
HR	5			
<i>Loss Prevention Specialist</i>	2			
<i>Operations Managers</i>	8			
Medical Representative	3			
Non-Inventory Receiver	2			
<i>Purchasing Assistants</i>	2			
Safety Specialists	3			
<i>Facilities Managers</i>	3			
<i>Loss Prevention Managers</i>	2			
<i>Technical Services Managers</i>	2			
<i>Procurement</i>	2			
<i>General Managers</i>	1			

12/2019

REQUIRED ATTACHMENTS

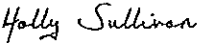
The following must be attached to the application.

- 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.

DocuSigned by:

 G040593F2FA7404...
 Signature of Taxpayer/Owner
 Holly Sullivan
 Printed Name and Title of Applicant
 June 15, 2021
 Date

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



Legal Description

The North $\frac{1}{2}$ of the fractional Northwest $\frac{1}{4}$ of Section 19, Township 31 North, Range 12 East, in Allen County, Indiana; ALSO the Northwest $\frac{1}{4}$ of the Northeast $\frac{1}{4}$, except the North 315 feet of the East 100 feet of Section 19, Township 31 North, Range 12 East, in Allen County, Indiana; ALSO the South $\frac{1}{2}$ of the fractional North $\frac{1}{2}$ of Section 19, Township 31 North, Range 12 East, except therefrom that part lying South of the North right of way line of highway, and except therefrom the Southeast $\frac{1}{4}$ of the Northeast $\frac{1}{4}$, in Allen County, Indiana.

EXCEPTING THEREFROM: (Doc. No. 990000445)

Part of the Northwest Quarter of the Northeast Quarter of Section 19, Township 31 North, Range 12 East, in Allen County, Indiana, described as follows:

Commencing at the Northeast corner of the Northeast Quarter of said Section 19; thence North 89 degrees 07 minutes 00 seconds West, on the North line of said Northeast Quarter 1326.80 feet to the Northeast corner of real estate described in Document 88-41390 as found in the Office of the Recorder of Allen County, Indiana, said corner also being the Northwest corner of Kruse Homestead Addition as recorded in Plat Record 25, page 144; thence South 00 degrees 00 minutes 00 seconds West (assumed bearing), on the West line of said Kruse Homestead Addition and on the East line of said real estate described in Document 88-41390, a distance of 315.00 feet to the Southeast corner thereof and the POINT OF BEGINNING; thence continuing South 00 degrees 00 minutes 00 seconds West, 85.00 feet; thence North 89 degrees 07 minutes 00 seconds West, parallel with the North line of said Northeast Quarter, 514.41 feet; thence North 00 degrees 00 minutes 00 seconds East, parallel with the West line of said Kruse Homestead Addition, 400.00 feet to the North line of said Northeast Quarter; thence South 89 degrees 07 minutes 00 seconds East, on said North line, 414.41 feet to the Northwest corner of said real estate described in Document 88-41390; thence South 00 degrees 00 minutes 00 seconds West, on the West line thereof, 315.00 feet to the Southwest corner thereof; thence South 89 degrees 07 minutes 00 seconds East, on the South line thereof, to the POINT OF BEGINNING, containing 4.00 acres, more or less.

REDESCRIBED AS FOLLOWS:

Part of the North half of, fractional Section 19, Township 31 North, Range 12 East, Allen County, Indiana, in particularly described as follows, to-wit:

Commence at a stone found at the Northwest corner of fractional Section 19; thence South 89 degrees 19 minutes 16 seconds East (bearings based upon autonomous gps position) along the North line of the fractional Section 19, a distance of 776.39 feet to the South 50 foot right of way of a public road known as the Washington Center Road, as situated 50 feet radially distant South of the centerline thereof as established in accordance with construction plans for U.S. Highway No. 30 District 7 FA Project No. 66 dated 1935; thence Southeasterly along a circular curve to the left having a radius of 2341.83 feet, a distance of 498.38 feet, the chord of which bears South 83 degrees 18 minutes 23 seconds East to a point of tangent at plan station 1821+93.5; thence South 89 degrees 24 minutes 12 seconds East and continuing along said right of way, a distance of 970.40 feet to the West line of a 4.00 Acre sale off as recorded in Document Number 990000445; thence South 00 degrees 19 minutes 32 seconds East along the line aforesaid, a distance of 348.32 feet to the Southwest corner of said 4.00 Acres; thence South 89 degrees 21 minutes 50 seconds East along the South line of said 4.00 Acres, a distance of 514.41 feet to the West line of the plot of Kruse Homestead Addition as recorded in Plat Book 25, Page 144, said West line being also the East line of the West one half of the Northeast Quarter of said Section 19; thence South 00 degrees 19 minutes 32 seconds East along the lines aforesaid, a distance of 2047.16 feet to the North right of way of U.S Highway No. 30 a situated 100 feet normally distant North of the centerline as established by INDOT plans for Project 870 (13) 1959; thence North 89 degrees 09 minutes 37 seconds West along said right of way, parallel with and 100 feet normally distant North of said centerline, a distance of 784.55 feet to plan station 946+00; thence South 88 degrees 21 minutes 30 seconds West and continuing along said right of way, a distance of 300.28 feet to plan station 943+00 as situated 87 feet normally distant North of said centerline; thence North 89 degrees 09 minutes 37 seconds West and continuing along said right of way, parallel with and 87 feet normally distant North of said centerline; a distance of 1609.00 feet to plan station 926+91; thence North 36 degrees 04 minutes 47 seconds West and continuing along said right of way, a distance of 116.50 feet to a point situated 30 feet East of the West line of the fractional Northwest Quarter of said Section 19; thence North 00 degrees 34 minutes 02 seconds East and parallel with the West line of the fractional Northwest Quarter, a distance of 35.00 feet; thence North 89 degrees 25 minutes 58 seconds West, a distance of 30.00 feet to the West line of the fractional Northwest Quarter of said Section 19; thence North 00 degrees 34 minutes 02 seconds East along said West line as coincident with the centerline of a public road known as the Flaugh Road, a distance of 2322.62 feet to the POINT OF BEGINNING, containing 149.6253 Acres of land, more or less.



**STATEMENT OF BENEFITS
PERSONAL PROPERTY**

State Form 51764 (R4 / 11-15)
Prescribed by the Department of Local Government Finance

CITY OF FT. WAYNE
JUN 16 2021
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

- 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.
- 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.
- 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.
- 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)
- 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 Amazon.com Services LLC	Name of contact person Kyle DeGiulio
Address of taxpayer (number and street, city, state, and ZIP code) 410 Terry Ave North, Seattle, WA 98109	Telephone number (313) 737-3540

SECTION 2 LOCATION AND DESCRIPTION OF PROPOSED PROJECT

Name of designating body Fort Wayne Common Council	Resolution number (s)	
Location of property 5510 Flaugh Road, Fort Wayne, IN	County Allen	
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.) Inventory storage, racking, package transport, and packaging systems. This facility will also utilize Amazon Robotics technology/equipment to support associates with picking, packaging, and stowing items in the fulfillment center.	DLGF taxing district number 073	
	ESTIMATED	
	START DATE	COMPLETION DATE
	Manufacturing Equipment	
	R & D Equipment	
Logist Dist Equipment	02/14/2022 03/31/2023	
IT Equipment	02/14/2022 03/31/2023	

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

Current number 0	Salaries 0	Number retained 0	Salaries 0	Number additional 1,000	Salaries \$30,000,000
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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	0	0	0	105,000,000	42,000,000	6,500,000	2,600,000
Plus estimated values of proposed project								
Less values of any property being replaced								
Net estimated values upon completion of project								

SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER

Estimated solid waste converted (pounds) <u>NA</u>	Estimated hazardous waste converted (pounds) <u>NA</u>
Other benefits: NA	

SECTION 6 TAXPAYER CERTIFICATION

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

Signature of authorized representative <i>Holly Sullivan</i>	Date signed (month, day, year) June 15, 2021
Printed name of authorized representative Holly Sullivan	Title Vice 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, 2021. 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 Enhanced Abatement per IC 6-1.1-12.1-18
- 2. Installation of new research and development equipment; Yes No Check box if an enhanced abatement was approved for one or more of these types.
- 3. Installation of new logistical distribution equipment. Yes No
- 4. Installation of new information technology equipment; Yes No

C. The amount of deduction applicable to new manufacturing 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.)

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

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

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

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

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

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

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

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

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

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

IC 6-1.1-12.1-17
Abatement schedules

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

- (1) The total amount of the taxpayer's investment in real and personal property.
 - (2) The number of new full-time equivalent jobs created.
 - (3) The average wage of the new employees compared to the state minimum wage.
 - (4) The infrastructure requirements for the taxpayer's investment.
- (b) This subsection applies to a statement of benefits approved after June 30, 2013. A designating body shall establish an abatement schedule for each deduction allowed under this chapter. An abatement schedule must specify the percentage amount of the deduction for each year of the deduction. 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 5510
Flaugh Road Fort Wayne, Indiana 46818
(Amazon.com Services LLC)**

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

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

WHEREAS, said project will create 1,000 full-time, permanent jobs for a total additional annual payroll of \$30,000,000, with the average additional, annual job salary being \$30,000; and

WHEREAS, the total estimated project cost is \$100,000,00,000; 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, 2021, 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 February 1, 2022 and March 31, 2023.

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 logistical distribution and information technology equipment, all contained in Petitioner's Statement of Benefits are reasonable and are benefits that can be reasonably expected to result from the proposed described 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 logistical distribution and information technology equipment is not installed, the approximate current year tax rates for this site would be \$3.1453/\$100.

(b) If the proposed new logistical distribution and information technology equipment is installed and no deduction is granted, the approximate current year tax rate for the site would be \$3.1453/\$100 (the change would be negligible).

- (c) If the proposed new logistical distribution and information technology equipment is installed, and a deduction percentage of eighty percent (80%) is assumed, the approximate current year tax rate for the site would be \$3.1453/\$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 seven years.

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

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

Carol Helton, City Attorney