

**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 \$100,000,000.00; 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

1 reasonably expected to result from the proposed described installation of the new manufacturing  
2 equipment.

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

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

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

16 **SECTION 7.** The deduction schedule from the assessed value of new logistical distribution  
17 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%         |

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

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

27 **SECTION 10.** The performance report must contain the following information

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

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

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

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

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

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

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

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

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

19 \_\_\_\_\_  
20 Member of Council

21 APPROVED AS TO FORM AND LEGALITY

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23 Carol Helton, City Attorney  
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Admn. Appr. \_\_\_\_\_

DIGEST SHEET

TITLE OF ORDINANCE: **Confirming Resolution**

DEPARTMENT REQUESTING ORDINANCE: **Community Development Division**

SYNOPSIS OF ORDINANCE: **This is to confirm the designation of an Economic Revitalization Area for eligible personal property improvements. 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 (CO-CHAIRS): **Jason Arp and Glynn Hines**