

TEMPORARY RESOLUTION NO. 76-24

PERMANENT RESOLUTION NO. _____

A RESOLUTION TO ACCEPT THE RECOMMENDATION OF THE TAX INCENTIVE REVIEW COUNCIL FOR THE CONTINUANCE OF THE 2006 ETY ROAD TAX INCREMENT FINANCING AGREEMENT, THE 2023 TIMBERTOP TAX INCREMENT FINANCING AGREEMENT, AND LANCASTER'S COMMUNITY REINVESTMENT AREAS PURSUANT TO OHIO REVISED CODE 5709.85(C)(I) AND (E)

WHEREAS, Ohio Revised Code § 5709.85(C)(1) and (E) require the Lancaster's Tax Incentive Review Council ("TIRC") to annually review the City's tax incentive agreements and make a recommendation to City Council regarding the continuance or discontinuance thereof by September 1st; and

WHEREAS, the City's TIRC met on Tuesday, June 25, 2024, and received a staff report recommending the continuance of the 2006 Ety Road Tax Increment Financing ("TIF") agreement and the tax incentives authorized therein for Flagstar, successor in interest to Island Capital Investment Group, LLC, Menards, Inc., RLG Lancaster Ltd., GCG Lancaster Ltd., Anchor Lancaster, LLC, and Wal-Mart Stores East, LP, and voted to approve the same; and

WHEREAS, the City's TIRC also received a staff report recommending the continuance of Lancaster's Community Reinvestment Area ("CRA") agreements and the tax incentives authorized therein, and voted to approve the same; and

WHEREAS, the City's TIRC also received a staff report recommending the continuance of the 2023 Timbertop TIF agreement and the tax incentives authorized therein for Lancaster Development Company, LLC, contingent upon the Developer's responsiveness to the City Auditor's requests for information, and voted to approve the same; and

WHEREAS, the City TIRC's meeting minutes, attached hereto as Exhibit A, contain its written recommendation to City Council, and City Council is required, within 60 days after the TIRC's annual meeting, to vote to accept, reject, or modify all or any portion of the TIRC's recommendation; now, therefore,

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF LANCASTER, STATE OF OHIO:

SECTION 1. That the recommendation of the TIRC to continue the 2006 Ety Road Tax Increment Financing Agreement and the tax incentives contained therein is hereby accepted for the following companies:

- A. Flagstar, successor in interest to Island Capital Group, LLC
- B. Menards, Inc.
- C. RLG Lancaster Ltd.
- D. GCG Lancaster Ltd.,
- E. Anchor Lancaster, LLC
- F. Wal-Mart Stores East, LP

SECTION 2. That the recommendation of the TIRC to continue the City's current CRA agreements and the incentives contained therein is hereby accepted.

SECTION 3. That the recommendation of the TIRC to continue the 2023 Timbertop Tax Increment Financing Agreement and the tax incentives contained therein is hereby accepted for the following companies:

A. Lancaster Development Company, LLC

SECTION 4. That this resolution shall take effect and be in force from and after the earliest period allowed by law.

Passed: _____ after _____ reading. Vote: Yeas _____ Nays _____

Date Approved: _____

Clerk: _____

President of Council

Offered by: _____

Mayor

Second by: _____

Requested by Finance Committee



AGENDA

OFFICE OF COUNTY AUDITOR

County Auditor
Carri L. Brown, PhD, MBA, CGFM
carri.brown@fairfieldcountyohio.gov

City of Lancaster Tax Incentive Review Council Meeting

Minutes

1897 Room; 2nd Floor, City Hall

104 E. Main Street

Lancaster, Ohio

Wednesday, June 26, 2024, 9:00 a.m.

TIRC 1 – Lancaster Members

- Dr. Carri L. Brown , County Auditor, TIRC Chair
- Mayor Don McDaniel, City of Lancaster
- Perla Uhl, minority representative, for the City of Lancaster, appointed by the Mayor and affirmed by Council
- Bill Nash, for the City of Lancaster, appointed by the Mayor and affirmed by Council (not present)
- Larry Ailes, Councilman, City of Lancaster City Council President Appointee (not present)
- Tricia Nettles, City Auditor, City of Lancaster
- Julie Taylor, Treasurer, Lancaster City Schools

Also attending:

- Stephanie Hall, Law Director
- Anitra Scott, Deputy City Auditor, alternate for Tricia Nettles, City Auditor
- Stephanie Bosco, Economic Development Director & Port Authority Director
- Amy Hamilton, Tax Commissioner, City of Lancaster
- Pete Vail, Zoning Administrator, City of Lancaster
- Chasilyn Carter, City Planner, City of Lancaster
- Dr. Timothy Edwards, Superintendent, Amanda Clearcreek Schools (*alternate for Lana Fairchild*) via phone

A. Welcome and Introductions

All TIRC Members

Dr. Brown welcome welcomed everyone and called the meeting to order at 9:00 a.m. The group introduced themselves to one another.

B. Role of Tax Incentive Review Councils

Dr. Carri L. Brown

Dr. Brown asked if she needed to go over the role again for the Tax Incentive Review Council, which the group agreed that we did not need to go over the role again. She commented that the main purpose was to review tax incentives and agreements, to accept reports about the incentives, and to make recommendations to the municipality about continuing the agreements.

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C. Information Posted on the County Website/Documentation Dr. Carri L. Brown

Dr. Brown stated that all of the documentation as well as the minutes of the meeting would be available on the Fairfield County Auditor website. She also stated that the Fairfield County Auditor website would also have all of the information on the Tax Incentive Review Council, such as membership appointments.

D. Affirmation/Election of Vice-Chairperson All TIRC Members

Motion to affirm Larry Ailes as the Vice-Chair of the City of Lancaster Tax Incentive Review Council

Discussion: No discussion on the floor.

Motioned by: Julie Taylor

Seconded by: Don McDaniel

The motion carried unanimously.

E. Approval of Minutes from June 21, 2023 All TIRC Members

Thank you, Dr. Carri Brown, for taking the minutes from the June 21, 2023, meeting. The minutes were distributed on paper for review to all in attendance.

Motion to approve the minutes from the June 21, 2023, meeting

Discussion: No discussion on the floor.

Motioned by: Julie Taylor

Seconded by: Perla Uhl

The motion carried unanimously.

F. Lancaster Tax Increment Financing Review

(Tricia Nettles and Anitra Scott of the City of Lancaster)

- *Update for the following six named companies:*
Island Capital Investment Group, LLC (purchased by Flag Star)
Menards, Inc.
Wal-Mart
RLG Lancaster Ltd., GCG Lancaster Ltd., Anchor Lancaster, LLC

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- Update regarding Community Reinvestment Act agreements
- Update for the Timbertop agreement
- Update on potential TIF bonding for Timbertop

Tricia Nettles, City of Lancaster Auditor, stated that all of the developers for the Ety Rd TIF were current in their TIF payments and all was going well.

Anitra Scott, Assistant City Auditor, agreed that everyone with the Ety Rd TIF were compliant with all their financial requirements. She stated that the Lancaster Development Company, LLC / Timbertop Owners Association Inc. / District at Lancaster, LLC has not responded to the City of Lancaster's request for information on where to send the service payments for the Timbertop TIF.

Stephanie Bosco, Economic Development Director & Port Authority Director, stated that the Timbertop developers are wanting to bond out their debt which will probably happen at the end of their development. The Lancaster Port Authority will be completing the resolution for the bonding process through their board.

Stephanie Hall, City of Lancaster Law Director, stated that the City of Lancaster is not financially a part of the Timbertop TIF bonding process, and that no legislation will run through the city. The City of Lancaster will not be obligated for any of the bond debt.

Action: Stephanie Hall, City of Lancaster Law Director, will reach out to the developer's attorney's office to get the information that is needed for the service payments to be sent.

G. Review of Compliance with Non-Discriminatory Policies

Anitra Scott, Assistant City Auditor, stated that all of the Ety Rd TIF Developers were compliant with the non-discriminatory policies but that the Timbertop TIF Developer has not responded to her request for their non-discriminatory policy request.

Action: Stephanie Hall, City of Lancaster Law Director, will reach out to the developer's attorney's office to get the information that is needed.

H. Recommendations of TIRC

All TIRC Members

Motion to accept the reports and recommend continuance of the 2006 TIF agreement and incentives contained therein for the six named entities

Motioned by: Don McDaniel

Seconded by: Julie Taylor

Discussion: None

The motion carried unanimously.

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Motion to accept the reports and recommend continuance of the CRA agreements and incentives contained therein

Motioned by: Don McDaniel
Seconded by: Julie Taylor

Discussion: None

The motion carried unanimously.

Motion to accept the reports and recommend continuance of the Timbertop agreement and incentives contained therein with Timbertop, contingent to the developers being responsive to the City Auditor's questions

Motioned by: Perla Uhl
Seconded by: Don McDaniel

Discussion: Dr. Carri Brown, Fairfield County Auditor, suggested that it was appropriate to add the condition to the motion to accept that Timbertop be responsive to the City Auditor's Office on their unanswered questions.

The motion carried unanimously.

I. Other Business/Agreements in Progress

All TIRC Members

There was no other business to discuss.



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TIRC 2 – Lancaster Members

- Dr. Carri L. Brown , County Auditor, TIRC Chair
- Mayor Don McDaniel, City of Lancaster
- Perla Uhl, minority representative, for the City of Lancaster, appointed by the Mayor and affirmed by Council
- Bill Nash, for the City of Lancaster, appointed by the Mayor and affirmed by Council (not present)
- Larry Ailes, Councilman, City of Lancaster City Council President Appointee (not present)
- Tricia Nettles, City Auditor, City of Lancaster
- Julie Taylor, Treasurer, Lancaster City Schools
- Attending by phone: Dr. Edwards, Superintendent, Amanda Clearcreek Schools, alternate for Lana Fairchild, Treasurer

Also attending:

- Stephanie Hall, City Law Director
- Anitra Scott, Deputy City Auditor, alternate for Tricia Nettles, City Auditor
- Stephanie Bosco, Economic Development Director & Port Authority Director
- Amy Hamilton, Tax Commissioner, City of Lancaster
- Pete Vail, Zoning Administrator, City of Lancaster
- Chasilyn Carter, City Planner, City of Lancaster
- Dr. Timothy Edwards, Superintendent, Amanda Clearcreek Schools (*alternate for Lana Fairchild*) via phone

J. Community Reinvestment Act Review

Dr. Carri Brown, Fairfield County Auditor, asked how the CRA for Google is progressing.

Stephanie Hall, City of Lancaster Law Director, responded that Google filed their CRA in December 2023, and she is in the process of discussion with Google's attorneys for the tax incentives. Once finalized, she will give an update.

Pete Vail, Zoning Administrator, City of Lancaster, stated that Google's phase 1 is completed and phase 2 is underway. Mr. Vail also provided an Annual Report of Tax Abated Properties in the City of Lancaster for 2023.



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Memo item of discussion:

Amy Hamilton, Tax Commissioner, City of Lancaster, spoke about the City of Lancaster Income Tax annual incentive payments on payroll city tax withholdings for Magna, Blue Label, and South-Central Power. These payroll tax incentives are not based on property taxes but on payroll benchmarks that the companies that were approved must meet. Benchmarks are job creation and annual payroll goals which will give them up to 50% abatement of payroll withholdings and 10-year abatement.

Mrs. Hamilton asked the TIRC members if the income tax incentive payments should be presented at the TIRC meetings. The TIRC members did not believe that the income tax incentive program should not be a part of the annual TIRC meetings. Dr. Brown stated that other TIRC meetings focus on property tax incentives. She went on to state that the information provided for this TIRC meeting for the income tax incentives be noted as a memo item, since it is not required for the TIRC meeting.

Dr. Carri Brown, Fairfield County Auditor, also did a quick recap of the CRA discussions for Dr. Timothy Edwards, Superintendent, Amanda Clearcreek Schools (participating by phone), and asked if he had any questions. He stated that he did not have any questions.

K. Review of Compliance with Non-Discriminatory Policies

In the future, a summary of compliance with non-discriminatory policies should be included with the reports. There were no problems noted with compliance.

L. Recommendations of TIRC

All TIRC Members

Motion to accept the reports and recommend continuance of the Google CRA Investment agreement and incentives contained therein

Motioned by: Don McDaniel

Seconded by: Perla Uhl

Discussion: Dr. Carri Brown, Fairfield County Auditor, appreciated the words of "Google CRA Investment" as part of the motion. She asked Dr. Timothy Edwards, Superintendent, Amanda Clearcreek Schools, if he had any discussion points for the motion. He had none. There was no other discussion.

The motion carried unanimously.



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M. Other Business/Agreements in Progress

All TIRC Members

Dr. Timothy Edwards, Superintendent, Amanda Clearcreek Schools, thanked everyone for allowing him to be a part of this meeting.

N. 2025 TIRC Meeting Date & Location

All TIRC Members

Dr. Carri Brown, Fairfield County Auditor, announced the 2025 TIRC meeting which will be June 25, 9:00 a.m. at Lancaster City Hall.

O. Adjourn

Meeting adjourned at 9:26 a.m.

Motioned by: Julie Taylor

Seconded by: Don McDaniel

The motion carried unanimously.

City of Lancaster Tax Incentive Review Council Report

2023 Tax Increment Financing (TIF) Information

Total Number of Tax Increment Financing (TIF) Abated Projects: **6**

Total Number of Tax Increment Financing (TIF) Abated Project Value: **\$45,580,760**

- A. Island Capital Investment Group, LLC
- B. Menard, Inc
- C. Wal-Mart Stores East
- D. RLG Lancaster Ltd, GCG Lancaster Ltd, Anchor Lancaster, LLC
- E. Lancaster Development Company, LLC / Timbertop Owners Association Inc
- F. District at Lancaster, LLC

PARCEL #	ABATED PARCEL #	OWNER'S NAME	TERMS	ABT TYPE	TOTAL APPRAISED VALUE	TOTAL ABATED VALUE	ANNUAL TAX PAID	TAX STATUS	EFF TAX YEARS	Square Feet
063-00010-00	063-70010-00	Anchor Lancaster LLC ET AL	100%/ 30 yrs	C	\$ 495,250.00	\$ 130,560.00	\$ 10,486.76	2nd Half Due	2007-2036	123,275
063-00011-00	063-70011-00	Dustaway LLC	100%/ 30 yrs	C	\$ 1,141,060.00	\$ 888,470.00	\$ 24,161.06	2nd Half Due	2007-2036	85,378
063-00012-00	063-70012-00	2665 North Memorial Drive LLC	100%/ 30 yrs	C	\$ 1,050,490.00	\$ 846,870.00	\$ 22,243.90	2nd Half Due	2007-2036	68,825
063-00013-00	063-70013-00	Spires Motors	100%/ 30 yrs	C	\$ 133,260.00	\$ 43,050.00	\$ 2,821.02	2nd Half Due	2007-2036	27,094
053-13729-00	053-71372-90	Stevenson Family Realty LLC	100%/ 30 yrs	C	\$ 1,061,280.00	\$ 1,056,920.00	\$ 18,891.70	2nd Half Due	2007-2036	42,253
053-10047-10	053-71004-71	Spires Motors	100%/ 30 yrs	C	\$ 102,000.00	\$ 97,420.00	\$ 1,815.70	2nd Half Due	2007-2036	44,431
053-13720-00	053-71372-00	Blanckenship Investment Properties LLC	100%/ 30 yrs	C	\$ 770,050.00	\$ 764,840.00	\$ 13,707.66	2nd Half Due	2007-2036	50,530
053-13722-00	053-71372-20	Kohls Illinois Inc	100%/ 30 yrs	C	\$ 3,800,000.00	\$ 3,764,370.00	\$ 67,642.92	2nd Half Due	2007-2036	345,867
053-13724-00	053-71372-40	ICIG-V LLC	100%/ 30 yrs	C	\$ 905,570.00	\$ 899,960.00	\$ 16,119.88	2nd Half Due	2007-2036	54,450
053-13725-00	053-71372-50	Marias Mexican Restaurant LLC	100%/ 30 yrs	C	\$ 114,000.00	\$ 108,880.00	\$ 2,029.32	Current	2007-2036	49,658
053-13726-00	053-71372-60	ETY Investments LLC	100%/ 30 yrs	C	\$ 316,400.00	\$ 288,600.00	\$ 5,632.16	2nd Half Due	2007-2036	269,636
053-13727-00	053-71372-70	Atomic Credit Union Inc	100%/ 30 yrs	C	\$ 897,870.00	\$ 889,390.00	\$ 15,982.52	Current	2007-2036	81,893
053-13727-20	053-71372-72	Aaron Rents Inc	100%/ 30 yrs	C	\$ 671,710.00	\$ 667,220.00	\$ 11,957.06	Current	2007-2036	43,560
053-13727-30	053-71372-73	Zanesville Welfare Organization and Goodwill Industries Inc	100%/ 30 yrs	C	\$ 277,000.00	\$ 264,560.00	\$ 4,930.84	Current	2007-2036	120,661
053-13727-10	053-71372-71	SRI Real Estate Properties LLC	100%/ 30 yrs	C	\$ 489,030.00	\$ 484,090.00	\$ 8,705.10	2nd Half Due	2007-2036	47,916
053-13721-00	053-71372-10	Menard Inc	100%/ 30 yrs	C	\$ 9,600,000.00	\$ 9,523,160.00	\$ 170,887.36	2nd Half Due	2007-2036	745,312
053-13728-00	053-71372-80	Wal-Mart Real Estate Business Trust	100%/ 30 yrs	C	\$ 3,646,000.00	\$ 3,598,900.00	\$ 64,902.14	2nd Half Due	2007-2036	456,945
063-00014-00	063-70014-00	Wal-Mart Real Estate Business Trust	100%/ 30 yrs	C	\$ 5,354,100.00	\$ 3,972,620.00	\$ 113,369.16	2nd Half Due	2007-2036	466,963
053-23271-00	Pending	Lancaster Development Company LLC	100%/ 30 yrs	R	\$ 545,000.00	\$ -	\$ 7,086.88	2nd Half Due	2021-2051	1,695,225
053-23277-00	Pending	Lancaster Development Company LLC	100%/ 30 yrs	C	\$ 377,850.00	\$ -	\$ 6,726.14	2nd Half Due	2021-2051	506,429
053-23278-00	053-72327-80	District at Lancaster LLC	100%/ 30 yrs	C	\$ 17,743,250.00	\$ 17,290,880.00	\$ 315,843.52	2nd Half Due	2021-2051	606,312
053-23279-00	Pending	Timbertop Owners Association Inc	100%/ 30 yrs	R	\$ 590.00	\$ -	\$ 7.80	2nd Half Due	2021-2051	127,805
					\$ 49,491,760.00	\$ 45,580,760.00	\$ 905,950.60			

RLC/GCG/Anchor Street TIF

Name of TIRC City of Lancaster	Tax Year 2023
Company Name RLC/GCG/Anchor Street TIF	Community Reinvestment Area Type Percent Abated
First Year 2007 Last Year 2037	Number of Years 30
Total Appraised Value \$3,881,340.00	Total Value Abated \$2,965,870.00

Annual Tax Paid \$78,604.44	Foregone Tax
Delinquent Tax \$0.00	Do you believe this abatement is in compliance? Yes
Building Description/Use E - OTHER TAX ABATEMENT - TIF	

Parcel Number(s) 053-71372.90, 063-70010.00, 063-70011.00, 063-70012.00, 063-70013.00

Tenants

Vacancies

Agreement Amount of Note
Note Steet Improvement TIF Note, Series 2023
Noteholder RLG Lancaster Ltd., GCG Lancaster Ltd. And Anchor Lancaster, LLC
Note Rate 4.00%
Principal Amount \$83,896.94

Project Details/History

Neighborhood Shopping Center, Commercial Vacant
Land, Full Service Bank, Restaurant, Cafeteria, and/or
Bar
Totaling 346,825 square feet



WAL-MART

Name of TIRC City of Lancaster	Tax Year 2023
TIF Ordinance No. 39-06	
Company Name Wal-Mart Street TIF	Community Reinvestment Area Type Percent Abated
First Year 2007 Last Year 2037	Number of Years 30
Total Appraised Value \$9,000,100.00	Total Value Abated \$7,571,520.00
Annual Tax Paid \$178,271.30	Foregone Tax
Delinquent Tax \$0	Do you believe this abatement is in compliance? Yes
Building Description/Use Discount Department Store	
Parcel Number(s) 053-13728.00, 053-71372.80, 063-00014.00, 063-70014.00	
Tenants Wal-Mart	Vacancies

Agreement Amount of Note

Note Steet Improvement TIF Note, Series 2023
Noteholder Wal-Mart Stores East, LP
Note Rate 4.00%
Principal Amount \$287,788.87
Other Agreement Benchmarks
Notes

Project Details/History

Commercial Discount Department Store
Totaling 923,908 square feet



MENARDS

Name of TIRC City of Lancaster	Tax Year 2023
TIF Ordinance No. 39-06	
Company Name Menards Street TIF	Community Reinvestment Area Type Percent Abated
First Year 2007 Last Year 2037	Number of Years 30
Total Appraised Value \$9,600,000.00	Total Value Abated \$9,523,160.00
Annual Tax Paid \$170,887.36	Foregone Tax
Delinquent Tax \$0	Do you believe this abatement is in compliance? Yes
Building Description/Use Discount Department Store	
Parcel Number(s) 053-13721.00, 053-71372.10	
Tenants Menard Inc	Vacancies

Agreement Amount of Note

Note Steet Improvement TIF Note, Series 2023
Noteholder Menard, Inc.
Note Rate 4.00%
Principal Amount \$201,418.43

Commercial Discount Department Store
Totaling 745,312 square feet

Project Details/History



ISLAND CAPITAL/FLAGSTAR

Name of TIRC City of Lancaster

Tax Year 2023

TIF Ordinance No. 39-06

Company Name Menards Street TIF

Community Reinvestment Area Type Percent Abated

First Year 2007 **Last Year** 2037

Number of Years 30

Total Appraised Value \$8,343,630.00

Total Value Abated \$8,229,330.00

Annual Tax Paid \$148,523.16

Foregone Tax

Delinquent Tax \$0

Do you believe this abatement is in compliance? Yes

Building Description/Use Discount Department Store

Parcel Number(s) 053-71004.71, 053-71372.00, 053-71372.20, 053-71372.40, 053-71372.50, 053-71372.60, 053-71372.70, 053-71372.72

Tenants Spires Motors, Blankenship Investment properties, Kohls Illinois Inc, ICIG-V LLX, Maria Mexican Restaurant LLC, Ety Pointe LLC, Standing Stone National Bank, Aaron Rents Inc

Vacancies

Agreement Amount of Note

Note Steet Improvement TIF Note, Series 2023

Noteholder Flagstar Bank, FSB

Note Rate 4.00%

Principal Amount \$247,023.28

Note Island Capital TIF Note, Series 2023

Noteholder Flagstar Bank, FSB

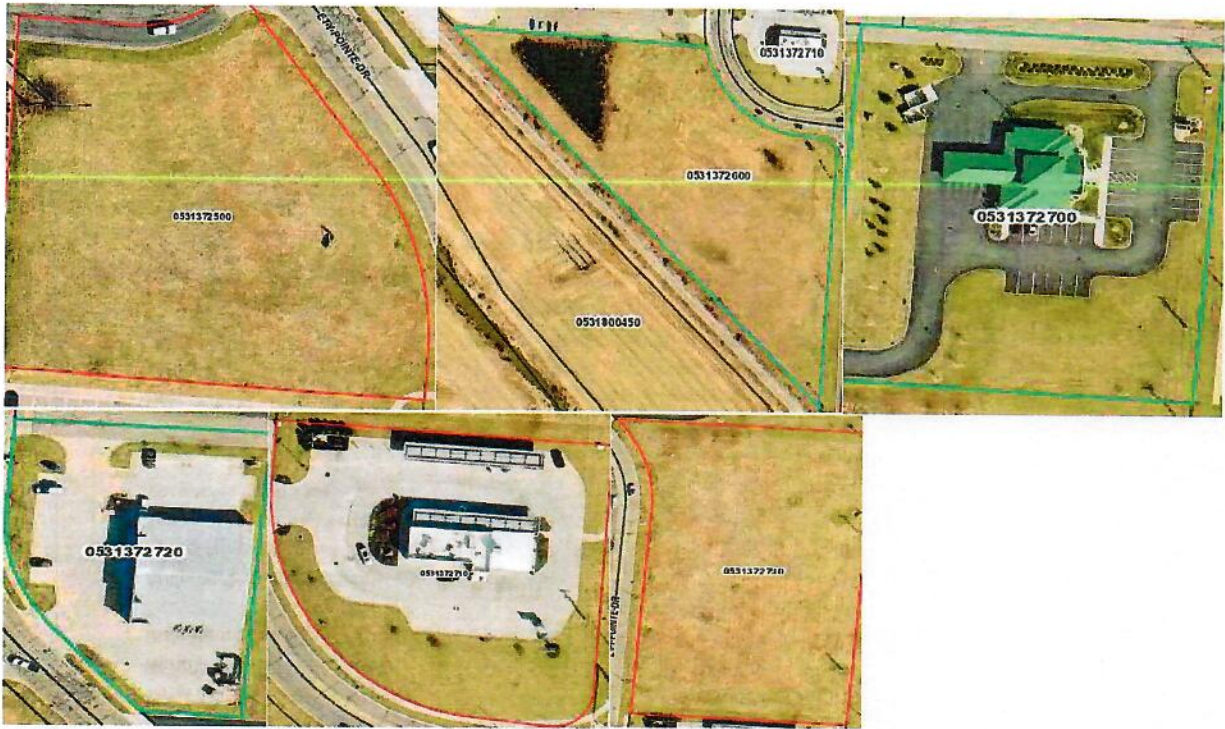
Note Rate 4.00%

Principal Amount \$254,392.13

Project Details/History

Commercial Vacant Land, Restaurant, Cafeteria,
and/or Bar, Discount Department Store,
Neighborhood Shopping Center
Totaling 940,025 square feet





Lancaster Development Company LLC

Name of TIRC City of Lancaster	Tax Year 2023
TIF Ordinance No. 19-21 / 24-21	
Company Name Lancaster Development Company LLC	Community Reinvestment Area Type Percent Abated
First Year 2021 Last Year 2051	Number of Years 30
Total Appraised Value \$545,000.00	Total Value Abated - PENDING TIF APPROVALS
Annual Tax Paid \$13,820.82	Foregone Tax
Delinquent Tax \$0	Do you believe this abatement is in compliance?

Building Description/Use
Parcel Number(s) 053-23271-00, 053-23277-00, 053-23279-00
Tenants Residential Rental Apartments
Vacancies Vacant Land

Agreement Amount of Bond

Bond Columbus-Franklin County finance Authority
Developer Lemon Development
Note Rate - Unknown
Principal Amount - Unknown

Timbertop St. Single Family Residential,
Residential/Commercial Vacant Land, Lot
Totaling 2,329,459 square feet

Project Details/History



District at Lancaster, LLC

Name of TIRC City of Lancaster

Tax Year 2023

TIF Ordinance No. 19-21 / 24-21

Company Name District at Lancaster, LLC

Community Reinvestment Area Type Percent Abated

First Year 2021 Last Year 2051

Number of Years 30

Total Appraised Value \$17,743,250.00

Total Value Abated - \$17,290,880.00

Annual Tax Paid \$315,843.52

Foregone Tax

Delinquent Tax \$0

Do you believe this abatement is in compliance? Unknown

Building Description/Use

Parcel Number(s) 053-23278-00

Tenants Apartment rentals 40 or more

Vacancies

Agreement Amount of Note

Note Columbus-Franklin County Finance Authority

Developer Lemon Development

Bond Rate - Unknown

Principal Amount - Unknown

Project Details / History

Timbertop St. Commercial Apartments
40 or more rentals units
Totaling 606,312.00 square feet



2023 CRA Abatement Information

Total CRA Abated Parcels prior 2023:

Residential 2

Commercial 13

Industrial 9

Total CRA Investment Subject to Exemption prior 2023:

Residential \$575,405

Commercial \$9,427,618

Industrial \$40,704,669

Total number of Jobs created prior 2023: 210

Total CRA Abated Parcels in 2023:

Residential 0

Commercial 4

Industrial 2

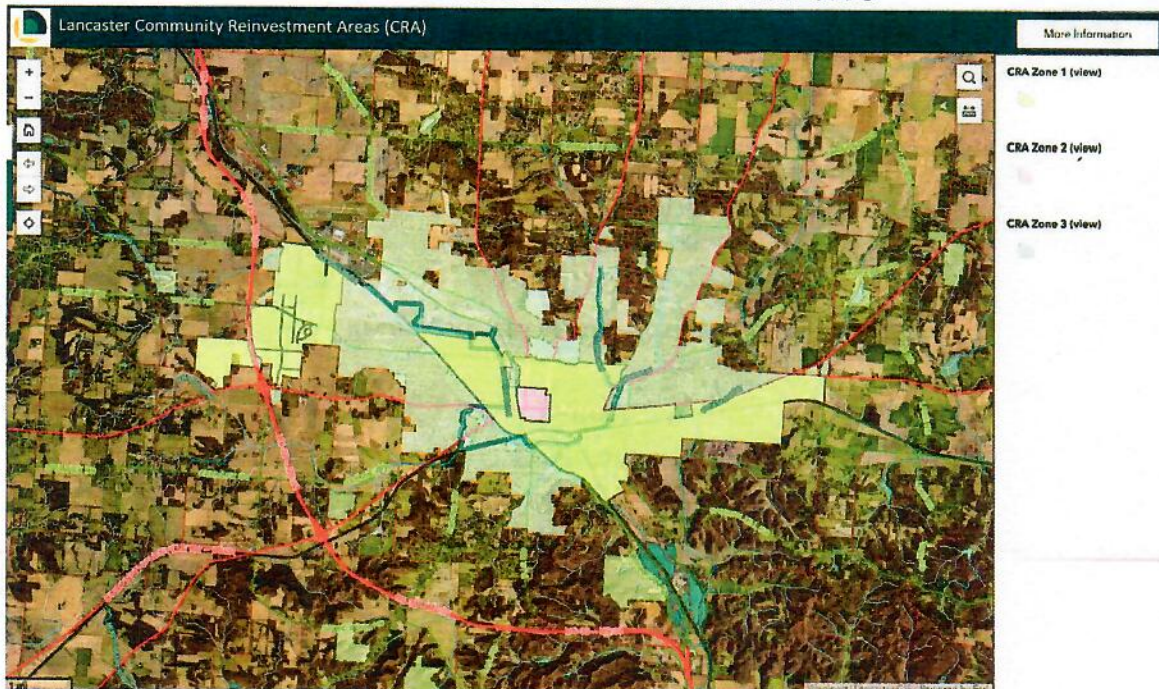
Total CRA Investment Subject to Exemption in 2023:

Residential \$0

Commercial \$3,966,687

Industrial \$779,863,318

Total number of Jobs created in 2023: 76



MEMO
2023 Income Tax Incentive Factor

The City offers annual incentive payments based upon a percentage (Incentive Factor) of employee annual city income tax withholdings from payroll.

Total Income Tax Receipts 2023 - **\$37,858,328**
Withholdings of total receipts - **75.95%** at **\$28,752,961**
Corporate of total receipts - **12.30%** at **\$4,657,500**
Individuals of total receipts - **11.75%** at **\$4,447,867**

Tax Incentive Factor 2023
Reported Payroll - **\$55,041,985.26**
Rebated Withholdings - **\$582,696.55**
W2's Reported - **1517**



CITY OF LANCASTER

Housing Officer

104 E. Main St.

Lancaster, Ohio 43130-3825

(740) 681-5017

Web site: www.ci.lancaster.oh.us/dept/building

January 23, 2024

To: Housing Council and City Officials

Annual Report of Tax Abated Properties in The City of Lancaster for 2023

This report will reflect the Community Reinvestment Area projects with the City of Lancaster, Ohio, that are in good standing and that comply with the standards adopted by the City of Lancaster, Ohio.

The 2022 annual inspection did not expose any project that warranted discontinuing their term of abatement. Below is the list of projects currently receiving tax exemptions for improvements to real property as described in Section 3735.67 of the Ohio Revised Code. Included is their date of approval, zoning, term, and expiration date. New properties are in bold. At the end, is a list of those projects that expired in 2023.

<u>DATE OF APPROVAL</u>	<u>ADDRESS</u>	<u>ZONED</u>	<u>TERM</u>	<u>EXPIRATION DATE</u>
Five New Abatements for 2023				
3/5/2009	1290 Campground Rd.	Industrial	15	2025
8/20/2012	1061 Mill Park Dr.	Industrial	13	2026
11/14/2012	3473 Ruble Park Ave.	Industrial	15	2028
10/07/2013	200 S. Columbus St.	Commercial	12	2026
2/29/2016	200 S. Columbus St.	Commercial	12	2029
12/24/2013	890 Mill Park Dr.	Industrial	15	2029
10/26/2018	333 E. Wheeling St.	Residential	10	2029
2/7/2017	342 Lincoln Ave.	Commercial	12	2030
7/24/2017	515 N. High St.	Commercial	12	2030
12/5/2017	209 S. Broad St.	Commercial	12	2030
10/26/18	431 S. Columbus St.	Commercial	12	2031
4/26/2018	156/158 W. Chestnut St.	Commercial	12	2031
12/24/2015	866 Mill Park Dr.	Industrial	15	2031
11/19/2021	405 S. Columbus St.	Residential	10	2032
11/29/2021	121 N. High St.	Residential	10	2032
12/5/2016	619 Mill Park Dr.	Industrial	15	2032
10/16/2019	162-168 W. Main St.	Commercial	12	2032
11/25/2019	430 W. Fair Ave.	Commercial	12	2032
10/11/2017	1337 Carbon Court	Industrial	15	2033
1/9/2020	1248 E. Main St.	Commercial	12	2033
5/20/2020	154 E. Main St.	Commercial	12	2033
5/20/2020	450 W. Fair Ave.	Commercial	12	2033
9/9/2021	321 S. Columbus St.	Commercial	12	2034
12/1/2022	356 S. Columbus St.	Commercial	12	2034
12/10/2021	135 W. Main St.	Commercial	10	2034
1/30/2019	501-541 S. Maple St.	Industrial	15	2035
2/8/2023	123 N. Broad St.	Commercial	11	2035
7/13/2023	416 N. Columbus St.	Commercial	12	2036
9/22/2023	520 S. Broad St.	Commercial	12	2036
9/22/2036	211-219 S. Broad St.	Commercial	12	2036
1/8/2021	747 Mill Park Dr.	Industrial	15	2037
10/19/2021	619 Mill Park Dr.	Industrial	15	2037
1/28/2022	755 thru 805 E. Wheeling St.	Residential	15	2037
12/22/2023	35 Whitley Rd.	Industrial	15	2039
Expiring In 2024				
	564/566 Mill Park Dr.	Industrial	15	2024
	130 E. Chestnut St.	Commercial	11	2024

Respectfully submitted,



Peter Vail
Housing Officer

Cc: Don McDaniel, Mayor
Carrie Woody, SSD
Stephanie Bosco, Economic Development Director
Stephanie Hall, Law Director



OHIO COMMUNITY REINVESTMENT AREA (CRA) PROGRAM
2023 CRA STATUS REPORT FOR CRA'S CREATED BEFORE JULY 1, 1994**

**Attach a separate status report for each CRA within this jurisdiction.

Please read Pre-1994 CRA Annual Report Letter prior to completing this form. All questions MUST be answered for report to be complete.

1. Name of Jurisdiction:	City of Lancaster	5. Housing Officer Name:	Peter Vail
2. Name/Identification of CRA:	CRA 1, Page 1	6. Housing Officer Title:	Zoning Administrator
3. Dated Created:	Nov-79	7. Housing Officer Address:	104 E. Main St., Lancaster, OH 43130
4. Expiration Date (if any):		8. Housing Officer Phone:	740-681-5017
**Send Completed Reports to localincentives@development.ohio.gov		9. Housing Officer Email:	pvail@ci.lancaster.oh.us

10. List ALL activities and projects for which an exemption has been granted in the CRA area and current status*:
*Attach additional pages if necessary to fully describe project status.

Name/Property Identification	Date Project Certified	Type of Project: R=Residential C=Commercial I=Industrial	Percent of Exemption	Term of Exemption	Total Project Investment	Total Real Property Investment Subject to Exemption	# of Jobs Created	Other Exemptions Involved	Date of Most Recent Housing Council Review	Current Status
1290 Campground Rd.	07/12/83	I	100%	15	12,154,114	12,154,114		N/A	03/15/24	continued
1061 Mill Park Dr.	07/15/24	I	100%	13	1,369,424	1,369,424		N/A	03/15/24	continued
3473 Ruble Park Ave.	11/14/12	I	100%	15	950,000	950,000		N/A	03/15/24	continued
890 Mill Park Dr.	12/24/13	I	100%	15	1,632,901	1,632,901		N/A	03/15/24	continued
333 E. Wheeling St.,	10/26/18	R	100%	10	98,385	98,385		N/A	03/15/24	continued
342 Lincoln Ave.	02/17/17	C	100%	12	199,748	199,748		N/A	03/15/24	continued
515 N. High St.	07/24/17	C	100%	12	127,741	127,741		N/A	03/15/24	continued
431 S. Columbus St.	10/28/18	C	100%	12	1,995,147	1,995,147	25	N/A	03/15/24	continued
866 Mill Park Dr.	12/24/15	I	100%	15	1,415,000	1,415,000		N/A	03/15/24	continued
619 Mill Park Dr.	12/05/16	I	100%	15	2,307,022	2,307,022		N/A	03/15/24	Continued
430 W. Fair Ave.	11/15/19	C	100%	12	951,863	951,863	7	N/A	03/15/24	continued
1337 Carbon Court	10/11/17	I	100%	15	189,707	189,707		N/A	03/15/24	continued
1248 E. Main St.	01/09/20	C	100%	12	881,498	881,498	35	N/A	03/15/24	continued
450 W. Fair Ave.	05/20/20	C	100%	12	831,763	831,763	4	N/A	03/15/24	continued
356 S. Columbus St.	12/01/22	C	100%	12	218,598	218,598	12	N/A	03/15/24	continued
501-541 S. Maple St.	01/30/19	I	100%	15	620,808	620,808	12	N/A	03/15/24	continued
321 S. Columbus St.	09/09/21	C	100%	12	320,228	320,228	12	N/A	03/15/24	continued
747 Mill Park Dr.	01/08/21	I	100%	15	12,842,870	12,842,870	15	N/A	03/15/24	Continued

Peter Vail
Signature of Housing Officer or Political Subdivision Executive

Zoning Administrator
Title

3/25/2024
Date

Send Completed Reports To:
77 S. High Street
PO Box 1001
Columbus, Ohio 43216-1001

Questions? Contact:
Daniel Strasser
Tax Incentives Analyst
daniel.strasser@development.ohio.gov

OHIO COMMUNITY REINVESTMENT AREA (CRA) PROGRAM
2023 CRA STATUS REPORT FOR CRA'S CREATED BEFORE JULY 1, 1994**



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10. List ALL activities and projects for which an exemption has been granted in the CRA area and current status*:
 *Attach additional pages if necessary to fully describe project status.

Signature of Housing Officer or Political Subdivision Executive Title Date

Questions? Contact:
Daniel Strasser
Tax Incentives Analyst
daniel.strasser@development.ohio.gov

OHIO COMMUNITY REINVESTMENT AREA (CRA) PROGRAM
2023 CRA STATUS REPORT FOR CRA'S CREATED BEFORE JULY 1, 1994**

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