

TEMPORARY ORDINANCE NO. 13-25

PERMANENT ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE AUTHORIZING THE EXECUTION AND DELIVERY OF A PETITION TO ESTABLISH THE LANCASTER NEW COMMUNITY AUTHORITY DISTRICT UNDER OHIO REVISED CODE CHAPTER 349

WHEREAS, the City of Lancaster, Ohio (the "City"), as owner of certain real property located in the territory of the City and thereby a "developer" with respect to said property within the meaning of Ohio Revised Code Section 349.01(E), plans to establish a new community development program for the purposes of encouraging and supporting well-balanced and diversified land use patterns within the territory of the City, including facilities for the conduct of industrial, commercial, residential, cultural, educational, and recreational activities, all as described in Ohio Revised Code Chapter 349; and

WHEREAS, in support of such efforts, City staff and legal counsel have prepared a Petition for Establishment of the Lancaster New Community Authority under Chapter 349 of the Ohio Revised Code (the "Petition"), attached hereto as EXHIBIT A, and a copy of which is on file with the Clerk of Council, and which Petition proposes the establishment of a new community district and new community authority as authorized by Ohio Revised Code Chapter 349; and

WHEREAS, the District, as described in the Petition, is located entirely within the municipal corporate boundaries of the City, a municipal corporation, and this Council, as the legislative authority of the City, is therefore the organizational board of commissioners for purposes of this Petition; and

WHEREAS, this Council has reviewed the Petition as prepared by City staff and legal counsel, and by this Ordinance desires to legislatively authorize the execution of the Petition by the Mayor and the Director of Law and the delivery of the same to this Council in its capacity as "organizational board of commissioners" as defined in Ohio Revised Code Section 349.01(F); now, therefore,

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

SECTION 1. Mayor to Represent Developer. This Council hereby authorizes the Mayor to serve as the representative of the City in its capacity as a "developer" for the purposes of filing the Petition with this Council.

SECTION 2. Execution and Delivery of Petition. This Council hereby authorizes and directs the Mayor and the Director of Law to execute and deliver the Petition to establish the Lancaster New Community Authority under Ohio Revised Code Chapter 349. Upon such execution and delivery, the Mayor and the Director of Law, or such other City staff as they may determine, shall file the Petition with this Council, in its capacity as "organizational board of commissioners" as defined in Ohio Revised Code Section 349.01(F).

SECTION 3. Open Meetings. This Council finds and determines that all formal actions of this Council and any of its committees concerning and relating to the passage of this

Ordinance were taken in an open meeting of this Council, and that all deliberations of this Council and any of its committees that resulted in those formal actions were in meetings open to the public, all in compliance with the law including Ohio Revised Code Section 121.22.

SECTION 4. This Ordinance shall be in full force and effect immediately upon its passage and approval by the Mayor.

Passed: \_\_\_\_\_ after \_\_\_\_\_ reading. Vote: Yeas \_\_\_\_\_ Nays \_\_\_\_\_

Approved: \_\_\_\_\_

\_\_\_\_\_  
President of Council

Clerk: \_\_\_\_\_

\_\_\_\_\_  
Mayor

Offered by: \_\_\_\_\_

Second by: \_\_\_\_\_

Requested by Law Committee

I, Anitra Scott, Clerk of Council do hereby certify that on \_\_\_\_\_, 2025 the Lancaster Eagle Gazette published the summary of this ordinance in accordance with Ohio Revised Code 731.24.

\_\_\_\_\_  
Clerk of Council



BEFORE THE CITY COUNCIL OF THE CITY OF LANCASTER, OHIO

PETITION FOR ESTABLISHMENT OF THE  
LANCASTER NEW COMMUNITY  
AUTHORITY AS A NEW COMMUNITY  
AUTHORITY UNDER OHIO REVISED CODE  
CHAPTER 349

Submitted by:

CITY OF LANCASTER, OHIO

As the developer pursuant to  
Ohio Revised Code Section 349.01(E)

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**BEFORE THE CITY COUNCIL OF THE CITY OF LANCASTER, OHIO**

**PETITION FOR ESTABLISHMENT OF  
THE LANCASTER NEW COMMUNITY AUTHORITY  
AS A NEW COMMUNITY AUTHORITY UNDER  
OHIO REVISED CODE CHAPTER 349**

Pursuant to Ohio Revised Code Chapter 349 (the “Act”), the City of Lancaster, Ohio (the “City”), in its capacity as a “developer” as defined in Section 349.01(E) of the Ohio Revised Code, hereby makes and files this petition (the “Petition”) with the City Council (the “City Council”) of the City of Lancaster, Ohio (the “City”), as the organizational board of commissioners under Section 349.01(F) of the Ohio Revised Code, in order to initiate proceedings for the establishment of a new community authority (the “Authority”) and for the new community district described in Section 3 below (the “District”).

The City further states as follows:

Section 1. Name of the Proposed Authority

The Authority shall be named the “Lancaster New Community Authority.”

Section 2. Principal Office of the Proposed Authority

The principal office of the Authority shall be located at 104 E Main Street, Lancaster, Ohio 43130 until such time as the board of trustees of the Authority determines another location for the principal office of the Authority.

Section 3. Map; Full and Accurate Description of the Proposed District

A full and accurate description of the initial boundaries of the District is attached hereto in the form of a map as Exhibit A (the “Initial Property”), and the descriptions for the parcel comprising the District are attached hereto as Exhibit B. As indicated in the map, all of the real property comprising the Initial Property is developable as one functionally interrelated community or may serve as future parkland or community open space within the District. All of the real property comprising the Initial Property is owned by the City. The territory of the District is wholly located within the municipal boundaries of the City.

This Petition seeks the establishment of the Authority and the District with respect to the Initial Property. Pursuant to Ohio Revised Code Section 349.03(B), the City intends that the District will from time to time add additional territory (collectively, the “Additional Properties”) to further the purposes of the Authority as set forth in this Petition.

Section 4. Zoning for the Proposed District

The current plans for the development of the proposed District comply with the applicable zoning regulations, including the zoning map of the City, a copy of which is attached hereto as Exhibit C. The District is currently zoned Residential Medium Density (R-MD) pursuant to the City's codified Planning and Zoning Code, as adopted by City Ordinance 15-23 on August 14, 2023, and as the same may be amended from time to time. The City may pursue from time to time to the addition of Additional Properties to the District, subject to Council approval, so long as such Additional Properties are consistent with the development standards and other requirements established by the City with respect to the District, including the terms hereof.

Section 5. Current Plans for the Development of the Proposed District

The current plans for the development of the proposed District, indicating the proposed "new community development program," as defined in the Act, are provided below and in certain Exhibits attached to this Petition (collectively, the "Development Program").

The Development Program outlines the general program for the development of the District, and includes (a) the land acquisition and land development activities to be undertaken within the area including the District, (b) the acquisition, construction, operation, and maintenance of community facilities and other public infrastructure improvements for the District (the "Community Facilities"), (c) the provision of District services to be undertaken by, or on behalf of, the Authority, which services may be provided in cooperation with one or more other governmental entities or agencies, (d) the proposed method of financing such Community Facilities and District services, (e) the projected total employment within the District, and (f) the projected total population of the District.

Projected development of the District, including the Additional Properties, is set forth in Exhibit E attached hereto. Development will be required to complement the City's signature characteristics, including its historic downtown, abundant natural features, and walkable, interconnected neighborhoods. Additionally, projected development within the District will be utilized to enhance the quality of roadways, infrastructure, and other City-provided amenities for the benefit of all residents and users of real property within the District.

- a. Development Program, Including Land Acquisition and Land Development. The Development Program contemplates that the Authority may undertake plans for the acquisition of real property and interests in real property and the direct development of the District in accordance with the Development Program, including, without limitation (i) the acquisition of fee interests, easements, rights-of-way, licenses, leases and similar property interests necessary to complete the Community Facilities, including such interests which may be provided to the City or other governmental entities or agencies in support of the Development Program; and (ii) the acquisition of real property and interests in real property to be provided to the City or other governmental entities or agencies in support of the Development Program.

- b. Plan for Community Facilities. The Community Development Charge, as defined in this Petition and as may be further defined in subsequent amendments to this Petition, will be used to pay costs of acquiring, constructing, and improving Community Facilities, pay costs of land acquisition, and pay costs of land development, all in order to support the anticipated rapid growth of the District, including the Additional Properties. The Community Facilities shall include all real property, buildings, structures, or other facilities, including related fixtures, equipment, and furnishings, to be owned, operated, financed, constructed, and maintained under the Act. As provided in the Act, the Community Facilities consist generally of (i) any real property, buildings, structures, or other facilities, including related fixtures, equipment, and furnishings, to be owned, operated, financed, constructed, and maintained, including public, community, City, neighborhood, or town buildings, centers and plazas, auditoriums, day care centers, recreation halls, educational facilities, health care facilities including hospital facilities as defined in the Act, telecommunications facilities, including all facilities necessary to provide telecommunications service as defined in the Act, recreational facilities, natural resource facilities, including parks and other open space land, lakes and streams, cultural facilities, community streets and off-street parking facilities, pathway and bikeway systems, pedestrian underpasses and overpasses, lighting facilities, design amenities, or other community facilities, and buildings needed in connection with water supply or sewage disposal installations, or energy facilities including those for renewable or sustainable energy sources, and steam, gas, or electric lines or installation; and (ii) any community facilities that are owned, operated, financed, constructed, or maintained for, relating to, or in furtherance of community activities.

Specifically, it is presently anticipated that the Community Facilities will include the facilities described in Exhibit D attached hereto. The City anticipates that all Community Facilities will be owned by the City, the Authority, or another governmental entity.

- c. Provision of District Services. Pursuant to the Act, the Authority and the City are authorized to provide services within the District, including, but not limited to, landscaping, street and sidewalk cleaning and maintenance, maintenance of parking facilities, and any other community improvement services. The Authority may determine from time to time to allocate a portion of its budget to the costs of such services. The Authority may cooperate with other governmental entities and agencies as provided in the Act for the provision of District services or otherwise. It is anticipated, however, that all such services will be provided by the City.
- d. Method of Financing. The City proposes to finance the construction of certain of the Community Facilities, the costs of land acquisition, and the costs of land development through the issuance of one or more series of bonds, notes issued in anticipation of the issuance of bonds, or bonds issued to refund such bonds or notes (the "Bonds"), either by the Authority, by the City, by an Ohio port authority, or by one or more governmental entities or agencies in cooperation with the Authority,

the City or an Ohio port authority. The Bonds will be secured through the levy and collection by the Authority of a “community development charge,” as defined in the Act (the “Community Development Charge”), that the Authority expects to levy on certain parcel within the District or expects to collect with respect to certain properties or certain activities within the District. The Community Development Charge may be used by the Authority as a source of security for the payment of the annual debt service charges on the Bonds including, but not limited to, administrative expenses and required reserves (“Bond Debt Service”). Notwithstanding the foregoing, the City reserves the right, to the extent feasible from time to time, to cause the Authority to pay costs of Community Facilities, land acquisition, land development or District services on a current expense or operating expense basis with user fees, governmental contributions, or other revenue available to the Authority.

- e. Projected Total Employment within the District. The Initial Property does not currently include any employers.
- f. Projected Total Population of the District. The Initial Property is not expected to include any residents, however, the development plan specifically intends to cause residential development of all types to be developed within the City.

The 2020 U.S. Bureau of the Census Report estimated a City population of 40,552. The City intends to seek the addition of new developments within the City to the District.

#### Section 6. Board of Trustees of the Proposed Authority

The City recommends that the members of the board of trustees of the Authority (the “Board”) be comprised of seven members selected as provided in Section 349.04 of the Ohio Revised Code and as described below:

- a. Appointment of Members of the Board. Initially, the City will appoint all Members of the Board, as follows.
  - i. The City Council, as the organizational board of commissioners under Section 349.01(F) of the Ohio Revised Code, shall appoint three citizen members of the Board to represent the interests of present and future residents and employers within the District.
  - ii. The City Council, as the organizational board of commissioners under Section 349.01(F) of the Ohio Revised Code, shall appoint one member of the Board to serve as a representative of local government.
  - iii. The City Manager, in his or her capacity as representative of the City as developer of the District within the meaning of Section 349.01(E) of the Ohio Revised Code, shall appoint three members to serve on the Board to represent the City, in its capacity as developer.

- b. Replacement of Members of the Board. The City in its capacity as developer recommends that the City Council establish an alternative Board replacement process, pursuant to Ohio Revised Code Section 349.04, to continue the selection by appointment of Board members, as described in Section 6(a) hereof, until such time as City Council shall determine that the development of the District, including any Additional Properties, is substantially complete.

Section 7. Preliminary Economic Feasibility Analysis for the Proposed Authority

The preliminary economic feasibility analysis is provided below and in certain Exhibits attached to this Petition. The preliminary economic feasibility analysis examines (a) development patterns and demand factors of the area including the District, (b) the location and size for the proposed District, (c) the present and future socio-economic conditions of the area including the District, (d) a description of the public services to be provided with respect to the area including the District, (e) a financial plan with respect to the area including the District, and (f) a description of the City's management capability.

- a. Development Patterns and Demand Factors of District. The current land use of the area within the District is exempt property owned by the City. At this time, the City anticipates development of the Initial Property and/or Additional Properties to be added to the Initial Property as opportunities to combine City-owned property with additional development sites occur. In addition, the City expects rapid development of the Additional Properties during the next decade, including for residential, commercial, and mixed-use purposes.
- b. Location and Size of Proposed District. The District is located in the City as more fully shown in Exhibit A and described in Exhibit B. The size of the proposed District is approximately 58.35 acres.
- c. Public Services Provision. With respect to the Initial Property: (i) all law enforcement services within the District shall be provided by the Lancaster Police Department; (ii) all fire and emergency medical services shall be provided by the Lancaster Fire Department; (iii) roadways and utilities will be provided by the applicable public or utility entities; and (iv) public education services shall be provided by the Lancaster City School District or the Eastland-Fairfield Career & Technical Schools.
- d. Preliminary Economic Feasibility Analysis. A preliminary economic feasibility analysis for development of the District, including the area development pattern and demand, and present and future socio-economic conditions of the area including the District is attached hereto as Exhibit E.
- e. Financial Plan. A preliminary financial plan for the development and the District is attached hereto as Exhibit F.

- f. Developer's Management Capability. A description of the management capability of the City, in the form of the most recent audit of the City, is attached hereto as Exhibit G.

Section 8. Environmental Statement

The Authority and the City shall comply with all applicable environmental laws and regulations with respect to the District. To the knowledge of the City, the District does not include any conditions qualifying as a recognized environmental condition and no evidence of actual or potential releases of hazardous substances or petroleum products in conjunction with the District.

Section 9. Provisions Regarding This Petition

For the purposes of the establishment of the Authority, the City is the only municipal corporation that can be defined as a "proximate city" with respect to the Authority as that term is defined in Section 349.01(M) of the Ohio Revised Code.

Exhibits A, B, C, D, E, F, G, and H attached hereto, are hereby incorporated as part of this Petition.

Words and terms not defined herein shall have the meanings given in Section 349.01 of the Ohio Revised Code unless the context requires a different meaning.

The City, as statutory developer under Section 349.01(E) of the Ohio Revised Code, hereby requests the City Council, as the organizational board of commissioners under Section 349.01(F) of the Ohio Revised Code, to determine that this Petition complies as to form and substance with the requirements of Section 349.03 of the Ohio Revised Code and further requests that the members of the City Council fix the time and place of a hearing on this Petition for the establishment of the Authority. Pursuant to Section 349.03(A) of the Ohio Revised Code, and because the Petition has been executed by the sole "proximate city" within the meaning of that section, such hearing must be held not less than thirty nor more than forty-five days after the filing of this Petition with the Clerk of the City Council.

[Signature Page Follows on Next Page]

This Petition is filed with the Clerk of the City Council of the City of Lancaster, Ohio on this \_\_\_\_ day of \_\_\_\_\_, 2025.

Respectfully submitted,

**CITY OF LANCASTER, OHIO**

By: \_\_\_\_\_

Name: Don McDaniel

Title: Mayor

Approved as to form and correctness:

\_\_\_\_\_  
Stephanie L. Hall, Law Director

**EXHIBIT A**

**PARCELS AND MAP OF DISTRICT**

The District appears as the parcel in the City of Lancaster outlined in the map below in **blue**, identified by the Fairfield County Auditor as parcel number 0532003601 for tax year 2023, including as the parcel may be split or combined from time to time:



**EXHIBIT B**

**DESCRIPTION OF REAL PROPERTY COMPRISING DISTRICT**

The District shall include the following parcel in the City of Lancaster identified by the Fairfield County Auditor for tax year 2023, including as the parcel may be split or combined from time to time:

0532003601

Total Acreage: 12 acres

**EXHIBIT C**  
**ZONING FOR DISTRICT**

I hereby certify that the following presents the applicable zoning regulations with respect to the Initial Property, as set forth in the City of Lancaster Planning and Zoning Code, adopted as Ordinance 15-23 on August 14, 2023.

(See attached).

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Clerk of Council  
City of Lancaster, Ohio

## EXHIBIT D

### PROPOSED COMMUNITY FACILITIES

The proposed Community Facilities, as defined in Ohio Revised Code Section 349.01(I), may include the following improvements and costs:

- Roadway construction and improvements necessary to support the District (including associated bike paths and pedestrian paths);
- Pedestrian underpasses and overpasses;
- Park and recreational improvement costs;
- Construction of sanitary sewer, storm sewer, and water improvements;
- Water, storm water, and sewer improvement costs;
- Biking and hiking trails and sidewalks designed to make the entire City easily accessible by foot or bike;
- Excavation and grading;
- Landscaping of public or community property;
- Streetscaping of public or community streets;
- Street lighting;
- Common area gathering park benches;
- Design amenities and public art installations;
- Public, community, village, neighborhood, or town buildings, centers and plazas, auditoriums, amphitheaters, stadiums, arenas, sports facilities, child care centers;
- Municipal facilities;
- Educational facilities;
- Cultural facilities;
- Recreation halls;
- Recreational facilities, natural resource facilities, including parks and other open space land, lakes and streams;
- Health care facilities;
- Parking-related assets and off-street parking facilities, including structured parking facilities;
- Telecommunications facilities;
- Energy facilities including those for renewable or sustainable energy sources, and steam, gas, or electric lines or installation;
- Land acquisition within the meaning of Ohio Revised Code Section 349.01(G);
- Land development within the meaning of Ohio Revised Code Section 349.01(H);
- Expenses of applicable public or private entities in connection with the management of implementing any master plan for development created by the City;
- Other costs of the new community development program within the meaning of Ohio Revised Code Section 349.01(J), , as the same may be amended, from time to time, including inspection costs, testing, water, storm water, and waste water connection fees, contractor fees, general contractor fees, legal fees, property taxes, appraisals and market studies, civil engineering and staking fees, development fee, environmental engineering, geotechnical engineering, and permitting; and costs of issuance of, debt service reserve

funding of, and capitalized interest relating to any bonds, notes or other obligations issued pursuant to Ohio Revised Code Section 349.08, and any necessary contingency amounts; and

- Costs of permanent improvements within the meaning of Ohio Revised Code Section 133.15(B) related to the Community Facilities.

## EXHIBIT E

### PRELIMINARY ECONOMIC FEASIBILITY ANALYSIS

#### **A. Area Development Pattern and Demand**

The primary uses of land in and near the District are industrial, residential and commercial. Currently announced housing projects are projected to add [\_\_\_\_\_] new residents to the City over the next [five to seven] years.

#### **B. Location and Proposed District Size**

The new community district of the Lancaster New Community Authority (the “District”) is located entirely within the City of Lancaster (the “City”) and Fairfield County, Ohio, as shown on the map attached as Exhibit A. The District is approximately 58.35 acres in size.

#### **C. Present and Future Socio-Economic Conditions**

- (a) Employers. Major employers in the City include nationally known companies such as Diamond Power Specialty Company, Anchor Hocking Glass, and Cyril-Scott Company.
- (b) Workforce. The City pulls from a regional workforce of nearly one million, including a student base of approximately 80,000 from the main campuses of The Ohio State University and Ohio University.
- (c) Education. The school district provides complete educational services to over 6,300 students in preschool through 12th grade. While the district’s high school is nationally recognized, schools at all levels in the district have been recognized by state agencies. The City has multiple avenues for high school students to pursue vocational training, including the Eastland-Fairfield Career & Technical Schools and Career & Technical Education offered at Lancaster High School. At the level of higher education, Ohio University offers traditional and non-traditional educational opportunities through its Lancaster Campus to more than 1,700 students, tailoring course offerings to meet the changing needs of local employers.
- (d) Economic Patterns. [INSERT SUMMARY OF A PLAN OR DEVELOPMENT OVERVIEW OR AN ECONOMIC DEVELOPMENT OVERVIEW (SHOULD ADDRESS BOTH HOUSING AND JOBS).]

#### **D. Public Services Provision**

The City will provide the District with fire and EMS, police, refuse, water, sanitary sewer and storm sewer services. The Authority is not expected to directly provide any public services or utilities. The District is served by the Lancaster City School District.

#### **E. Financial Plan**

The City intends to utilize debt and equity to fund the construction of the District. The Authority will not provide financing for the private improvements within the District. The City expects that revenues from the operations of the District will be sufficient to repay any debt borrowed to fund its developments and provide an adequate return to attract equity investment for its development.

**F. Developer's Management Capability**

The City, the Authority, an Ohio port authority, or a private developer might construct District improvements. The management capability of the City is described on Exhibit G hereto.

**EXHIBIT F**  
**FINANCIAL PLAN**

The City seeks to create the Authority to promote and coordinate the financing and construction of Community Facilities that are necessary from time to time to support development in the District. Initial plans for these Community Facilities are detailed in Exhibit D. The City may pay costs of Community Facilities directly or may consider financing the Community Facilities through the issuance, whether directly or on a conduit basis, of bonds secured by the Community Development Charge.

**Determination of Community Development Charges**

The Authority will impose one or more Community Development Charges on portions of the Initial Property or on Additional Properties (together, the “District Properties”) determined as generally described in this Exhibit F, and specifically upon the filing of a declaration of covenants and restrictions filed on real property within the District, as the same may be amended, modified, or supplemented from time to time (the “Declaration”). Although the City does not contemplate the establishment of Community Development Charges with respect to the Initial Property within the District because that property is currently exempt real property, the City and the Authority reserve the right to cause the establishment of Community Development Charges with respect to this real property in the future.

The Community Development Charges applicable to the District Properties are anticipated to equal the following, provided that the District Properties are not otherwise exempt real property because of their use:

- (1) a Community Development Charge amount equal to five (5) mills on real property used for purposes that would cause the Tax Commissioner to classify the parcel as residential property in accordance with rules adopted by the Commissioner under Ohio Revised Code Section 5713.041 (the “Minimum Residential Charge”); and
- (2) an additional Community Development Charge on real property used for purposes that would cause the Tax Commissioner to classify the parcel as residential property in accordance with rules adopted by the Commissioner under Ohio Revised Code Section 5713.041 in an amount to exceed the Minimum Residential Charge (the “Additional Residential Charge”), but in no event shall the Additional Residential Charge exceed ten (10) mills; provided, that the Additional Residential Charge shall be determined upon approval of the City and shall be implemented by filing a declaration or supplemental declaration applicable to such property; and
- (3) Such other Community Development Charges as may be requested by the Developer or a property owner, to be further determined upon approval of the City and implemented by filing a declaration or supplemental declaration applicable to the affected property.

### **Allocation of Community Development Charges**

The Community Development Charges shall be allocated and applied as follows:

- (1) Payment of Authority administrative costs, including costs of the City in support of the Authority, in an amount not to exceed \$5,000 annually that are invoiced by the City to the Authority;
- (2) The balance, after deduction of Authority administrative costs, to the City to pay costs of Community Facilities selected by the City; and

In addition, District Properties may be subject to additional or increased Community Development Charges upon request of the affected property and approval of the City with respect to the same.

### **Timing and Collection of the Community Development Charges**

The Community Development Charge will be imposed on the District Properties upon approval thereby of the Board.

As permitted by Section 349.07 of the Ohio Revised Code, the Authority may certify the Community Development Charges to the Fairfield County Auditor, who will enter the Community Development Charges on the tax list and duplicate of real property and certify the Community Development Charge to the Fairfield County Treasurer for collection with the tax bills.

### **Illustrative Example of Impact of Community Development Charge for Tax Year 2025**

The below table demonstrates the evaluation of each mill for different property classifications and at different assessed valuations using tax year 2025 effective rates. The below chart is for illustration purposes only and actual Community Development Charges for each of the District Properties shall be subject to official certification by the Authority:

(See attached.)

**Illustrative Example of Impact of Community Development Charge  
For Tax Year 2025**

<b>NCA Charge Analysis (Full Year)</b>			
<b>Appraised Property Value</b>	<b>Taxable Property Value (35%)</b>	<b>NCA Millage Amount</b>	<b>NCA Charge Amount</b>
\$100,000	\$35,000	5.00	\$175
\$200,000	\$70,000	5.00	\$350
\$300,000	\$105,000	5.00	\$525
\$400,000	\$140,000	5.00	\$700
\$500,000	\$175,000	5.00	\$875
\$600,000	\$210,000	5.00	\$1,050
\$700,000	\$245,000	5.00	\$1,225

<b>Total Tax Bill Analysis (Full Year)</b>						
<b>Appraised Property Value</b>	<b>Taxable Property Value (35%)</b>	<b>[1] Effective Res/Ag Tax Rate</b>	<b>[2] Real Property Tax Amount</b>	<b>NCA Millage Amount</b>	<b>NCA Charge Amount</b>	<b>Total Tax Charge Amount</b>
\$100,000	\$35,000	44.323597	\$1,401	5.00	\$175	\$1,576
\$200,000	\$70,000	44.323597	\$2,801	5.00	\$350	\$3,151
\$300,000	\$105,000	44.323597	\$4,202	5.00	\$525	\$4,727
\$400,000	\$140,000	44.323597	\$5,602	5.00	\$700	\$6,302
\$500,000	\$175,000	44.323597	\$7,003	5.00	\$875	\$7,878
\$600,000	\$210,000	44.323597	\$8,404	5.00	\$1,050	\$9,454
\$700,000	\$245,000	44.323597	\$9,804	5.00	\$1,225	\$11,029

Notes:

[1] Tax Year 2025 Effective Res/Ag Tax Rate for PLEASANT TWP / LANCASTER CSD

[2] Real Property Tax Amount Assuming 9.7% Reduction in Tax for Owner-Occupancy and Non-Business Credit

**EXHIBIT G**

**THE CITY'S MANAGEMENT CAPABILITY**

[The City's 2023 audit follows.]

**EXHIBIT H**

**ADDITIONAL PROPERTIES**

The Additional Properties are expected to include certain new developments within the boundaries of the City.