

TEMPORARY ORDINANCE NO. 71-25

PERMANENT ORDINANCE NO. 71-25

AN ORDINANCE DECLARING THE IMPROVEMENT OF CERTAIN REAL PROPERTY LOCATED AT THE TAYLOR PROPERTY SITE IN THE CITY OF LANCASTER, FAIRFIELD COUNTY, OHIO TO BE A PUBLIC PURPOSE; DECLARING SUCH PROPERTY TO BE EXEMPT FROM REAL PROPERTY TAXATION; DESIGNATING SPECIFIC PUBLIC INFRASTRUCTURE IMPROVEMENTS THAT, ONCE MADE, WILL DIRECTLY BENEFIT THE PARCELS FOR WHICH IMPROVEMENT IS DECLARED TO BE A PUBLIC PURPOSE; REQUIRING ANNUAL SERVICE PAYMENTS IN LIEU OF TAXES; ESTABLISHING A MUNICIPAL PUBLIC IMPROVEMENT TAX INCREMENT EQUIVALENT FUND; AUTHORIZING THE EXECUTION OF A TAX INCREMENT FINANCING AGREEMENT; AND PROVIDING RELATED AUTHORIZATIONS PURSUANT TO OHIO REVISED CODE SECTIONS 5709.40(B), 5709.42, 5709.43, 5709.832 AND 5709.85

WHEREAS, Ohio Revised Code (“ORC”) 5709.40, 5709.42, and 5709.43 (collectively, the “TIF Act”) provide that this Council may, under certain circumstances, (i) declare improvement to parcels of real property located in the City of Lancaster (the “City”) to be a public purpose, thereby granting to that improvement an exemption from real property taxation, and (ii) designate specific public infrastructure improvements made, to be made, or in the process of being made that directly benefit, or that once made will directly benefit, the parcels for which improvement is declared to be a public purpose; and

WHEREAS, pursuant to R.C. Section 5709.40(D)(1), said exemption may be for up to one hundred percent (100%) of such improvement for up to thirty (30) years without approval of the board of education of the city, local or exempted village school district within the territory of which the improvement is or will be located if payments in lieu of taxes, as provided for in R.C. Section 5709.42, shall be paid to such school district in the amount of the taxes that would have been payable if the improvement had not been exempted from taxation; and

WHEREAS, the real property described in Exhibit A attached hereto and incorporated herein by reference (the “Property”) is located in the State of Ohio (the “State”), County of Fairfield (the “County”), and the City, with each parcel of the Property referred to herein as a “Parcel” (whether as presently appearing on County tax duplicates or as subdivided or combined and appearing on future tax duplicates); and

WHEREAS, the current owner, Taylor Real Estate, Ltd. (the “Developer”) and future owners of the Property (each an “Owner” and collectively the “Owners”) wish to develop the Property by constructing a development, including but not limited to food, retail or service facilities together with related site improvements (the “Project”), provided that the appropriate development incentives are available to support this development; and

WHEREAS, this Council has determined that it is necessary and appropriate and in the best interests of the City to provide for service payments in lieu of real property taxes (“Service Payments,” as further defined below) with respect to the Property pursuant to R.C. Section 5709.42; and

WHEREAS, the City desires to facilitate the construction of the public infrastructure improvements described in Exhibit B attached hereto and incorporated herein by this reference (the “Public Infrastructure Improvements”); and

WHEREAS, this Council has determined to provide for the execution and delivery of a tax increment financing agreement between the City and the Developer (the “TIF Agreement”); and

WHEREAS, notice of this proposed Ordinance has been delivered to the Board of Education of the Lancaster City School District (the “School District”) in accordance with and within the time period prescribed in R.C. Section 5709.83; and

WHEREAS, this Council has determined that payments in lieu of taxes shall be paid to the School District pursuant to R.C. Section 5709.42 in the amount of the real property taxes that the School District would have received if such increase in the assessed value of the Property had not been exempted from real property taxes pursuant to this Ordinance; and

WHEREAS, an emergency exists in the usual daily operations of the City in that it is immediately necessary to approve this Ordinance for the preservation of the public peace, property, health, safety and welfare, that preservation being related to the need to proceed to with the Public Infrastructure Improvements that directly benefit the Property immediately; now, therefore,

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

SECTION 1. The Public Infrastructure Improvements described in Exhibit B attached hereto intended to be made or caused to be made by the City are hereby designated as public infrastructure improvements that, once made, will directly benefit the Property.

SECTION 2. Pursuant to and in accordance with the provisions of R.C. Section 5709.40(B), this Council hereby finds and determines that one hundred percent (100%) of the increase in the assessed value of each Parcel within the Property after the effective date of this Ordinance (each of which increase in assessed value is an “Improvement” as defined in R.C. Section 5709.40) shall be a public purpose and shall be exempt from real property taxation commencing for each Parcel the earlier of the first day of (i) the tax year in which there is an Improvement with respect to the Parcel (as it may be subdivided or combined in connection with the acquisition of the Parcel by the Developer or its affiliates or otherwise) resulting in an increase of at least \$250,000 to the Parcel’s fair market value, for each Parcel, or (ii) tax year 2029, and ending for each Parcel on the earlier of (a) thirty (30) years after such commencement, or (b) the date on which the City can no longer require service payments in

lieu of taxes, all in accordance with the requirements of R.C. Sections 5709.40, 5709.42 and 5709.43 (the "TIF Exemptions").

SECTION 3. As provided in R.C. Section 5709.42, the Owner of any Parcel with an Improvement is required hereby to make annual payments in lieu of taxes to the Fairfield County Treasurer (the "County Treasurer") on or before the final dates for payment of real property taxes. Each such payment (including interest and penalties) shall be charged and collected in the same manner and in the same amount as the real property taxes that would have been charged and payable against the Improvements if it were not exempt from taxation. Such service payments in lieu of tax, penalties and interest, and any other payments with respect to each Improvement that are received by the County Treasurer in connection with the reduction required by R.C. 319.302, 321.24, 323.152, and 323.156, as the same may be amended from time to time, or any successor provisions thereto as the same may be amended from time to time (the "Property Tax Rollback Payments," and together with the annual service payments in lieu of taxes and penalties and interest described above, the "Service Payments") shall be allocated and distributed in accordance with Sections 4 and 5 of this Ordinance. This Council hereby authorizes the Mayor or other appropriate officers of the City to provide such information and certifications and execute and deliver or accept delivery of such instruments as are necessary and incidental to collect those Service Payments and to make such arrangements as are necessary and proper for payment of the Service Payments. Any late payments shall be subject to penalty and bear interest at the then current rate established under R.C. Sections 323.121 and 5703.47, as may be amended from time to time, or any successor provisions thereto, as the same may be amended from time to time. No Owner shall, under any circumstances, be required for any tax year while the TIF Exemptions are in effect to (i) pay any real property taxes with respect to an Improvement and (ii) reimburse local taxing authorities for the amount of real property taxes that would have been payable to local taxing authorities had the Improvement not been exempted from taxation pursuant to this Ordinance.

SECTION 4. This Council hereby establishes, pursuant to and in accordance with the provisions of R.C. Section 5709.43, the Fund, into which shall be deposited all of the Service Payments distributed to the City with respect to the Improvements to Parcels of the Property by or on behalf of the County Treasurer, as provided in R.C. Section 5709.42, except for amounts paid directly to the School District as provided in Section 5 hereof, and hereby appropriates all of the moneys deposited in the Fund from time to time to pay any costs associated with the Public Infrastructure Improvements approved by the City, including, but not limited to, the "costs of permanent improvements" described in R.C. Section 133.15(B).

The Fund shall remain in existence so long as Service Payments are collected and used for the aforesaid purposes, subject to the limits set forth in Section 2 hereof, after which said Fund shall be dissolved in accordance with R.C. Section 5709.43(D). Upon dissolution, any incidental surplus money remaining in the Fund shall be transferred to the City general fund as provided in R.C. Section 5709.43(D).

SECTION 5. The County Treasurer shall make semi-annual payments to the School District, solely from the Service Payments, collectively in the amount equal to the property tax payments that the School District would otherwise have received from the Improvements had the Improvements not been exempted pursuant to this Ordinance. The County Treasurer shall

remit all remaining Service Payments to the City for deposit in the Fund established in Section 4 hereof. The City shall then distribute the Service Payments on deposit in the Fund after each semiannual settlement of real property taxes and in the following order of priority:

- (a) *first*, to the City to pay, or reimburse, the City for the legal fees and administrative costs associated with its ongoing obligations under the TIF Agreement, as further described in the TIF Agreement;
- (b) *second*, to the Developer to pay, or reimburse, the Developer for the costs of Public Infrastructure Improvements constructed by or on behalf of the Developer (including payment of interest and payment of any bonds, notes, or any other obligations issued to pay such costs), as further described in the TIF Agreement;
- (c) *third*, after the Developer has been fully reimbursed as provided in the TIF Agreement, to the City for any other public infrastructure constructed by or on behalf of the City or for any lawful purpose under R.C. 5709.40, 5709.42, 5709.43, and this Ordinance.

SECTION 6. This Council hereby designates the Public Infrastructure Improvements described in Exhibit B as “public infrastructure improvements” (as such term is defined in R.C. 5709.40(A)(8)), made, to be made, or in the process of being made, and that, once made, will directly benefit the Parcels comprising the Property.

SECTION 7. This Council hereby approves the "TIF Agreement currently on file with this Council and authorizes the City to execute, deliver, and perform the TIF Agreement. The Mayor is hereby authorized and directed, for and on behalf of the City, to execute and deliver the TIF Agreement, substantially in the form now on file with this Council, with such modifications to the form of the TIF Agreement as shall be approved by the Mayor, shall not be materially adverse to the City, and shall be consistent with this Ordinance, all of which shall be conclusively evidenced by the Mayor's signature on the TIF Agreement. The Mayor is further hereby authorized to execute and deliver any additional agreements or instruments as the Mayor shall deem necessary to carry out the purposes of this Ordinance and the TIF Agreement, and the City is hereby authorized to perform its obligations under any of those agreements or instruments.

SECTION 8. This Council hereby authorizes the Mayor or other appropriate officers of the City to take such actions as are necessary or appropriate to implement the transactions contemplated by this Ordinance, including the filing of one or more applications for exemption and any related forms in accordance with R.C. Section 5709.911.

SECTION 9. This Council hereby finds and determines that notice of this proposed Ordinance has been delivered to the School District in accordance with R.C. 5709.40 and 5709.83 and hereby ratifies the giving of such notice.

SECTION 10. This Council acknowledges that it has created, or has joined, an applicable Tax Incentive Review Council (the "TIRC") with the membership of the TIRC constituted in accordance with R.C. Section 5709.85. The TIRC shall, in accordance with R.C. Section 5709.85, annually review all TIF Exemptions resulting from the declarations set forth in this Ordinance and any other such matters as may properly come before the TIRC, all in accordance with R.C. Section 5709.85.

SECTION 11. In accordance with R.C. Section 5709.832, this Council hereby determines that no entity doing business upon any Parcel shall deny any individual employment based on considerations of race, religion, sex, disability, color, national origin, or ancestry.

SECTION 12. The Mayor, or any other official, as appropriate, are each authorized and directed to sign any other documents, instruments or certificates and to take such actions as are necessary or appropriate to consummate or implement the actions described herein or contemplated by this Ordinance.

SECTION 13. Pursuant to R.C. Section 5709.40(I), the Mayor is hereby directed to deliver a copy of this Ordinance to the Director of the Ohio Department of Development ("ODOD") within fifteen (15) days after its passage. On or before March 31 of each year that the exemption set forth in Section 2 hereof remains in effect, the Mayor or other authorized officer of this City shall prepare and submit to the Director of ODOD the status report required under R.C. Section 5709.40(I).

SECTION 14. It is hereby found and determined that all formal actions of this Council 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 decision making bodies of the City that resulted in such formal actions were in meetings open to the public and in compliance with all legal requirements.

SECTION 15. This Ordinance is declared to be an emergency measure necessary for the immediate preservation of the public peace, property, health, safety and welfare of this City and for the other reasons set forth in the preamble to this Ordinance is required to be immediately effective to allow for the construction of the Public Infrastructure Improvements, which are necessary to provide the developed redevelopment in the City; wherefore, this Ordinance shall be in full force and effect from and immediately after the passage and approval by the Mayor.

Passed: 12-1-2025 after 1 reading. Vote: Yeas 10 Nays 0

Approved: December 1, 2025

Clerk: [Signature]

[Signature]

President of Council

Don A. McDaniel

Mayor

Offered by: Mayna Hoop

Second by: Cory Johnson

Requested by Economic Development Committee

I, Anitra Scott, Clerk of Council do hereby certify that on December 5 2025 the Lancaster Eagle Gazette will publish the summary of this ordinance in accordance with Ohio Revised Code 731.24.

Anitra Scott
Clerk of Council



EXHIBIT A to TIF Ordinance

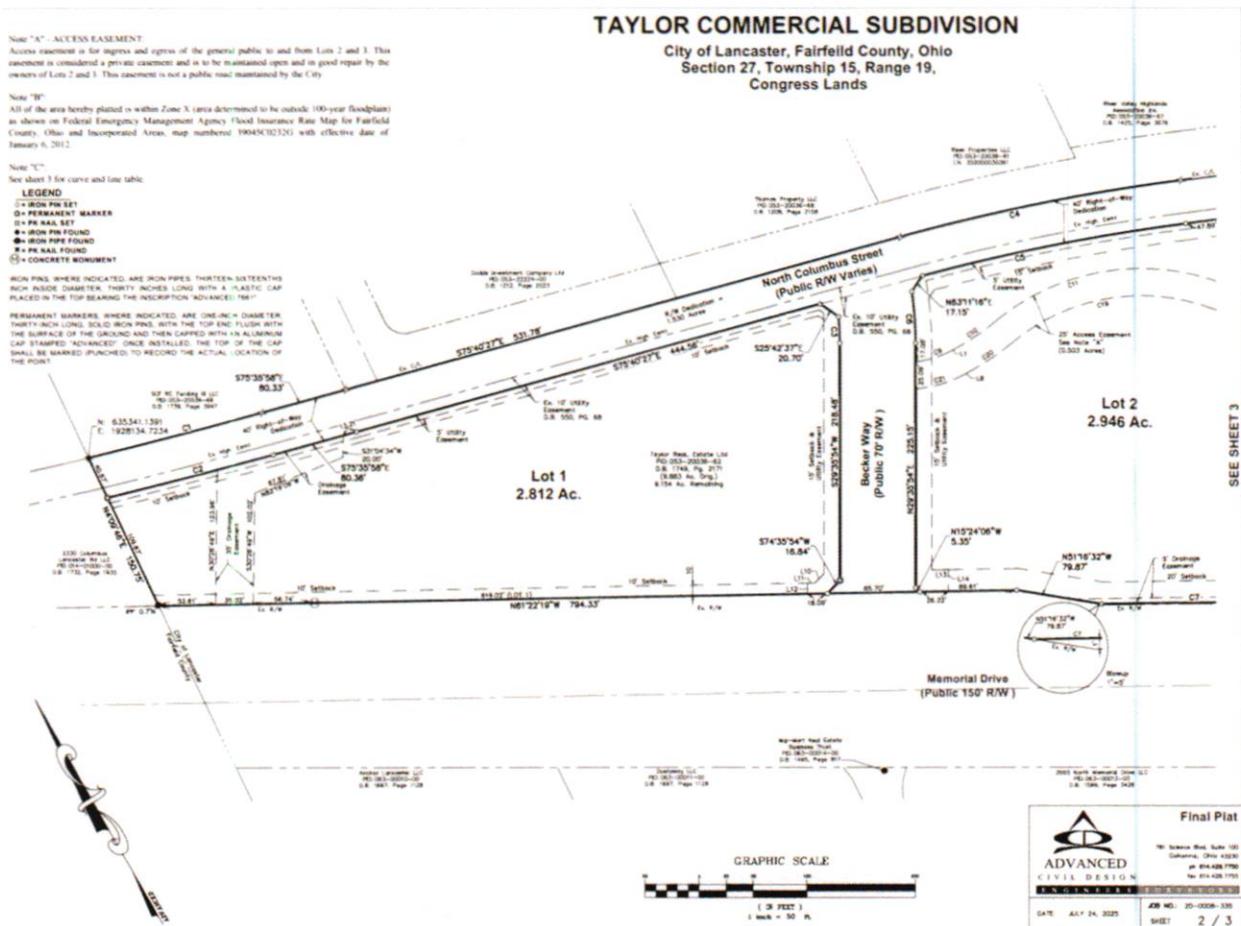
DESCRIPTION OF PARCELS AFFECTED BY THE IMPROVEMENT

The Property is the real estate situated in the City of Lancaster, County of Fairfield, State of Ohio that is identified by the County Auditor of Fairfield County, Ohio as having the following tax parcel identification numbers, as that real property may be subdivided, combined and be designated with different parcel numbers from time to time:

0532003662

0532821000

The Property is depicted generally in the following Sheet 3 from the Final Plat:



The Property is more particularly described in the legal description that commences on the following page: (See attached.)

LEGAL DESCRIPTION OF DEVELOPMENT

TRACT 1:

The Land referred to herein below is situated in the County of Fairfield, State of Ohio, and is described as follows:

Situated in the County of Fairfield, in the State of Ohio and in the City of Lancaster;

Being a part of the Southeast Quarter of Section Twenty-seven (27), Township Fifteen (15), Range Nineteen (19), bounded and described as follows:

Beginning at a point 762.81 feet North 1°21' East of the Southeast corner of Section 27 and in Township Road No. 201;

Thence North 74°38' West 226.81 feet to a point;

Thence South 28°31' West 148.15 feet to a point in the Northerly right-of-way line of U.S. Route No. 33;

Thence along said Northerly right-of-way line in a Northwesterly direction 1232.70 feet to a point on the West property line;

Thence North 150.40 feet to a point in County Road No. 49;

Thence with said County Road No. 49 in a Southeasterly direction 1434.50 feet to the East section line;

Thence South 1°21' West 275.80 feet to the place of beginning, containing 9.51 acres of land, more or less.

EXCEPTING THEREFROM THE FOLLOWING PARCEL:

Situated in the City of Lancaster, County of Fairfield, Greenfield Township (15), Range 19 and State of Ohio, and being part of a 9.510 acre tract conveyed to Taylor Real Estate, LTD., an Ohio Limited Liability Company in Official Record 1749 Page 2171 as recorded in the Fairfield County Recorder's Office. The below described parcel laying on the left side of existing centerline of right of way for Ety Road T.R. 201 in project FAI-TR201-1.10, and being more particularly described as follows:

Commencing at a point at the Southeast corner of Section 27 and also being on the centerline of existing right of way for Ety Road, T.R. 201,

Thence, along the centerline of right of way for Ety Rd, North 03 degrees 44 minutes 20 seconds East, 763.33 feet to a point on the grantor's East line and the centerline of existing right of way for Ety Road, T.R. 201, said point being 0.00 feet left of the centerline of existing right of way for Ety Road, T.R. 201 at station 117+25.50 and being the True Point of Beginning for the parcel herein described:

1) Thence, along the grantor's East line, North 71 degrees 59 minutes 43 seconds West, 61.91 feet to an iron pin set, said pin being 60.00 feet left of the centerline of existing right of way for Ety Road, T.R. 201 at station 117+40.75;

2) Thence, across the grantor's tract, North 03 degrees 44 minutes 20 seconds East, 242.44 feet to an iron pin set, said pin being 60.00 feet left of the centerline of existing right of way for Ery Road, T.R. 201 at station 119+83.19 and 35.00 feet right of the centerline of North Columbus Street at station 39+48.45;

3) Thence, across the grantor's tract, North 67 degrees 44 minutes 10 seconds West, 233.45 feet to an iron pin set, said pin being 35.00 feet right of the centerline of North Columbus Street at station 37+15.00;

4) Thence, across the grantor's tract, North 22 degrees 15 minutes 50 seconds East, 35.00 feet to a point on the centerline of North Columbus Street and the grantor's North line, said point being 0.00 feet right of the centerline of North Columbus Street at station 37+15.00;

5) Thence, along the centerline of North Columbus Street and the grantor's North Line, South 67 degrees 44 minutes 10 seconds East, 287.00 feet to a point at the intersection of said Ery Road and North Columbus Street also being the grantor's Northeast corner, said point being 0.00 feet right of the centerline of North Columbus Street at station 40+00.00 and being 0.00 feet left of the centerline of existing right of way for Ery Road, T.R. 201 at station 120+00.00;

6) Thence, along the centerline of existing right of way for Ery Road, T.R. 201 and the grantor's East line, South 03 degrees 44 minutes 20 seconds West, 274.50 feet to the True Point of Beginning, containing 0.564 acres.

It is understood that the parcel of land described contains, 0.564 acres, more or less, including the present road occupies 0.292 acres, more or less and is located in Fairfield County Auditor's Parcel Number 0532003662.

All iron pins set are 3/4 inch x 30 inch rebar with a 2 inch aluminum cap stamped "ODOT R/W P.S. 7798 Richard F. Mathias".

Description prepared from an actual field survey prepared by 2LMN, Inc. under the supervision of Richard F. Mathias, P.S. # 7798, May, 2019.

All bearings shown are for project use only and are from the Ohio State Plane Coordinate System, North Zone, NAD 83 (2011). As established by GPS measurements in 2019.

Parcel Number: 053-20036-62

TRACT 2:

Being a part of Section 27, Township 15, Range 19, Greenfield Township, Fairfield County, Ohio, and now in the City of Lancaster, and being more particularly described as follows:

Commencing at a point in the east line of Section 27 and in the centerline of U.S. Route 33 at Station 139 plus 53.38, (1941 Survey) as shown by plans on file with the Department of Highways, said point being N 1 deg. 21' E, 452.70 feet from the southeast corner of said Section 27;

Thence, along said Section line, N 1 deg. 21 min. E, 85.21 feet, to a point in the centerline of Township Road No. 201 and to an easement for electric power line of the Ohio Power Company, Deed Record Volume 166, Page 375, Recorder's Office, Fairfield County, Ohio, said point being the place of beginning of the tract herein described;

Thence, along said Section line and along the centerline of said Township Road, N 1 deg. 21' E, 224.90 feet to a point;

Thence, leaving said road, N 74 deg. 38' 30" W, 226.61 feet, to a point;

Thence, S 28 deg. 31' 30" W, 148.15 feet, to a point in the northerly right of way line of said U.S. Route 33;

Thence, along said northerly right of way line of said U.S. 33, S 62 deg. 01' E, 122.04 feet to a point;

Thence, continuing along said right of way line, S 61 deg. 19' E, 94.12 feet, to a point;

Thence, continuing along said right of way line, S 60 deg. 52' E 107.24 feet, to a point, the place of beginning containing 1.11 acres, more or less.

LESS AND EXCEPT TRACT 3, COMPRISED OF PARCELS 5-WD1 & 5-WD2 DESCRIBED AS FOLLOWS:

TRACT 3:

Ver. Date 05-24-2019

PID 108470

**PARCEL 5-WD1
FAI-TR201-1.10**

Situated in the City of Lancaster, County of Fairfield, Greenfield Township (15), Range 19 and State of Ohio, and being part of a 1.110 acre tract conveyed to Taylor Real Estate, LTD., an Ohio Limited Liability Company in Official Record 1664 page 4302 as recorded in the Fairfield County Recorder's Office. The below described parcel laying on the left side of existing centerline of right of way for Ety Road T.R. 201 in project FAI-TR201-1.10, and being more particularly described as follows:

COMMENCING at a point at the Southeast corner of Section 27 and also being on the centerline of existing right of way for Ety Road, T.R. 201, Thence, along the centerline of right of way for Ety Rd, North 03 degrees 44 minutes 20 seconds East, 539.69 feet to a point at the grantor's southeast corner and the north existing limited access easement for North Memorial Drive, said point being 0.00 feet left of the centerline of existing right of way for Ety Road, T.R. 201 at station 115+01.86 and being the **TRUE POINT OF BEGINNING** for the parcel herein described:

- 1) **Thence**, along the grantor's south line and the north existing limited access easement for North Memorial Drive with a curve to the left having a radius of 11534.16 feet, a central angle of 00 degrees 20 minutes 16 seconds, an arc length of 67.99, and a chord that bears **North 58 degrees 12 minutes 44 seconds West, 67.99 feet** to an iron pin set, said pin being 60.00 feet left of the centerline of existing right of way for Ety Road, T.R. 201 at station 115+33.83;
- 2) **Thence**, across the grantor's tract, **North 03 degrees 44 minutes 20 seconds East, 206.92 feet** to an iron pin set on the grantor's north line, said pin being 60.00 feet right of the centerline of existing right of way for Ety Road, T.R. 201 at station 117+40.75;
- 3) **Thence**, along the grantor's north line, **South 71 degrees 59 minutes 43 seconds East, 61.91 feet** to a point in the centerline of existing right of way for Ety Road, T.R. 201 and being the grantor's northeast corner, said point being 0.00 feet right of the centerline of existing right of way for Ety Road, T.R. 201 at station 117+25.50;
- 4) **Thence**, along the centerline of existing right of way for Ety Road, T.R. 201 and the grantor's east line, **South 03 degrees 44 minutes 20 seconds West, 223.64 feet** to the **TRUE POINT OF BEGINNING**, containing 0.296 acres.

It is understood that the parcel of land described contains, 0.296 acres, more or less, including the present road occupies 0.111 acres, more or less and is located in Fairfield County Auditor's Parcel Number 0532821000.

All iron pins set are ¼ inch x 30 inch rebar with a 2 inch aluminum cap stamped "ODOT R/W P.S. 7798 Richard F. Mathias".

Description prepared from an actual field survey prepared by 2LMN, Inc. under the supervision of Richard F. Mathias, P.S. # 7798, May, 2019.

All bearings shown are for project use only and are from the Ohio State Plane Coordinate System, North Zone, NAD 83 (2011). As established by GPS measurements in 2019.

**PARCEL 5-WD2
FAI-TR201-1.10**

Situated in the City of Lancaster, County of Fairfield, Greenfield Township (15), Range 19 and State of Ohio, and being part of a 9.510 acre tract conveyed to Taylor Real Estate, LTD., an Ohio Limited Liability Company in Official Record 1749 page 2171 as recorded in the Fairfield County Recorder's Office. The below described parcel laying on the left side of existing centerline of right of way for Ety Road T.R. 201 in project FAI-TR201-1.10, and being more particularly described as follows:

COMMENCING at a point at the Southeast corner of Section 27 and also being on the centerline of existing right of way for Ety Road, T.R. 201, Thence, along the centerline of right of way for Ety Rd, North 03 degrees 44 minutes 20 seconds East, 763.33 feet to a point on the grantor's east line and the centerline of existing right of way for Ety Road, T.R. 201, said point being 0.00 feet left of the centerline of existing right of way for Ety Road, T.R. 201 at station 117+25.50 and being the **TRUE POINT OF BEGINNING** for the parcel herein described:

- 1) **Thence, along the grantor's east line, North 71 degrees 59 minutes 43 seconds West, 61.91 feet to an iron pin set, said pin being 60.00 feet left of the centerline of existing right of way for Ety Road, T.R. 201 at station 117+40.75;**
- 2) **Thence, across the grantor's tract, North 03 degrees 44 minutes 20 seconds East, 242.44 feet to an iron pin set, said pin being 60.00 feet left of the centerline of existing right of way for Ety Road, T.R. 201 at station 119+83.19 and 35.00 feet right of the centerline of North Columbus Street at station 39+48.45;**
- 3) **Thence, across the grantor's tract, North 67 degrees 44 minutes 10 seconds West, 233.45 feet to an iron pin set, said pin being 35.00 feet right of the centerline of North Columbus Street at station 37+15.00;**
- 4) **Thence, across the grantor's tract, North 22 degrees 15 minutes 50 seconds East, 35.00 feet to a point on the centerline of North Columbus Street and the grantor's north line, said point being 0.00 feet right of the centerline of North Columbus Street at station 37+15.00;**
- 5) **Thence, along the centerline of North Columbus Street and the grantor's North Line, South 67 degrees 44 minutes 10 seconds East, 285.00 feet to a point at the intersection of said Ety Road and North Columbus Street also being the grantor's northeast corner, said point being 0.00 feet right of the centerline of North Columbus Street at station 40+00.00 and being 0.00 feet left of the centerline of existing right of way for Ety Road, T.R. 201 at station 120+00.00;**
- 6) **Thence, along the centerline of existing right of way for Ety Road, T.R. 201 and the grantor's east line, South 03 degrees 44 minutes 20 seconds West, 274.50 feet to the TRUE POINT OF BEGINNING, containing 0.564 acres.**

It is understood that the parcel of land described contains, 0.564 acres, more or less, including the present road occupies 0.292 acres, more or less and is located in Fairfield County Auditor's Parcel Number 0532003662.

All iron pins set are ¼ inch x 30 inch rebar with a 2 inch aluminum cap stamped "ODOT R/W P.S. 7798 Richard F. Mathias".

Description prepared from an actual field survey prepared by 2LMN, Inc. under the supervision of Richard F. Mathias, P.S. # 7798, May, 2019.

All bearings shown are for project use only and are from the Ohio State Plane Coordinate System, North Zone, NAD 83 (2011). As established by GPS measurements in 2019.

EXHIBIT B to TIF Ordinance

PUBLIC INFRASTRUCTURE IMPROVEMENTS

The Public Infrastructure Improvements consist generally of acquiring and constructing the Public Infrastructure Improvements described below, as selected in the sole discretion of the City in accordance with the Ordinance to which this **EXHIBIT B** is attached, the TIF Act, its related rules and laws, and other generally applicable Ohio law, including but not limited to, the following:

- Any costs of the Public Infrastructure Improvements identified in the TIF Agreement or in another agreement identifying such costs, each as may be authorized by City Council; and
- Construction, reconstruction, extension, opening, improving, widening, grading, draining, curbing, or changing of, as well as the continued maintenance of, the lines and traffic patterns of roads, highways, streets, bridges (both roadway and pedestrian), traffic calming devices, sidewalks, bikeways, medians, and viaducts accessible to and serving the public, and providing lighting systems, signalization, and traffic controls, and all other appurtenances thereto; and
- Construction, reconstruction, or installation of, as well as the continued maintenance of, public utility improvements (including any underground publicly owned utilities), storm and sanitary sewers (including necessary site grading therefore), water and fire protection systems, and all other appurtenances thereto; and
- Construction, reconstruction, or installation of publicly owned gas, electric, and communication service facilities, and all other appurtenances thereto; and
- Construction or reconstruction of one or more public parks, including grading, trees and other park plantings, park accessories and related improvements, and all other appurtenances thereto; and
- Construction or installation of streetscape and landscape improvements including trees and shrubs, landscaping mounds and fencing, tree grates, planting beds, signage, curbs, sidewalks, street and sidewalk lighting, trash receptacles, benches, newspaper racks, burial of overhead utility lines and related improvements, and all other appurtenances thereto; and
- Construction of one or more public parking facilities, including public surface parking and public parking structures and related improvements, and all other appurtenances thereto; and
- Demolition and excavation, including demolition and excavation on private property when determined to be necessary for economic development purposes; and
- Acquisition of real estate or interests in real estate (including easements) necessary to accomplish the foregoing improvements; and

- Any on-going administrative expenses relating to the Public Infrastructure Improvements as well as maintaining the Service Payments and Property Tax Rollback Payments in the TIF Accounts, including but not limited to, engineering, architectural, legal, and other consulting and professional services; and
- All inspection fees and other governmental fees related to the foregoing; and
- Any and all other costs of the Public Infrastructure Improvements, as determined by the City in its sole discretion and in accordance with the Ordinance to which this **EXHIBIT B** is attached, the TIF Act, its related rules and laws, and other generally applicable Ohio law.

The Public Infrastructure Improvements specifically include the costs of financing the Public Infrastructure Improvements, including the items of “costs of permanent improvements” set forth in Ohio Revised Code Section 133.15(B), and incurred with respect to the Public Infrastructure Improvements. “Costs” specifically include any reimbursement payments for the reimbursement of the costs of the Public Infrastructure Improvements and the debt service on any bonds or other obligations issued to finance the Public Infrastructure Improvements (including fees and administrative expenses of, and fund reserve funds necessary to pay or service any bonds or other obligations) (the “*Debt Service*”), all as determined by the City in its sole discretion and in accordance with the Ordinance to which this **EXHIBIT B** is attached, the TIF Agreement, the TIF Act, its related rules and laws, and other generally applicable Ohio law.