



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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- 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.

SERVE • CONNECT • PROTECT

3



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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 LLD | 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 LLL | 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

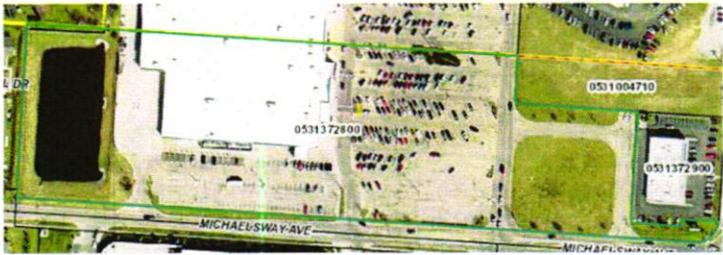
| | |
|---|---|
| Name of TIRC City of Lancaster | Tax Year 2023 |
| TIF Ordinance No. 39-06 | |
| Company Name Wal-Mart Street TIF | Community Reinvestment Area Type Percent Abated |
| First Year 2007 Last Year 2037 | Number of Years 30 |
| Total Appraised Value \$9,000,100.00 | Total Value Abated \$7,571,520.00 |
| 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

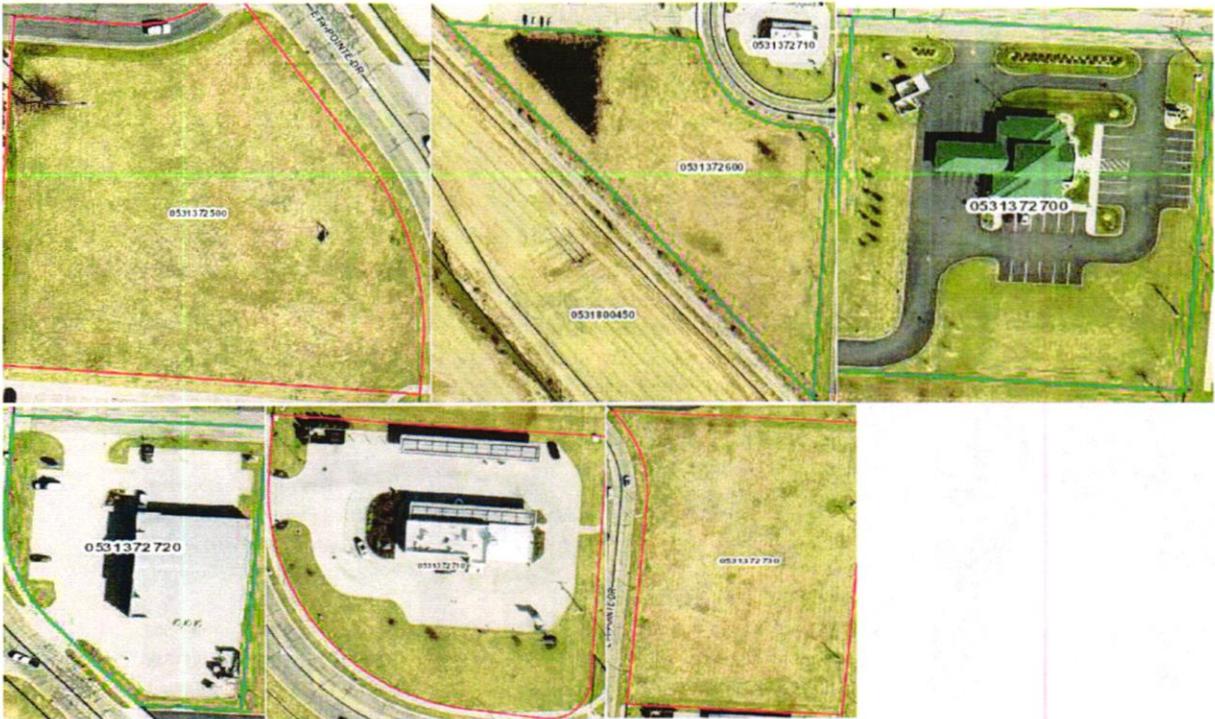
Note Rate 4.00%

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
TIF Ordinance No. 19-21 / 24-21
Company Name District at Lancaster, LLC
First Year 2021 **Last Year** 2051
Total Appraised Value \$17,743,250.00
Annual Tax Paid \$315,843.52
Delinquent Tax \$0

Tax Year 2023

Community Reinvestment Area Type Percent Abated
Number of Years 30
Total Value Abated - \$17,290,880.00
Foregone Tax
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**

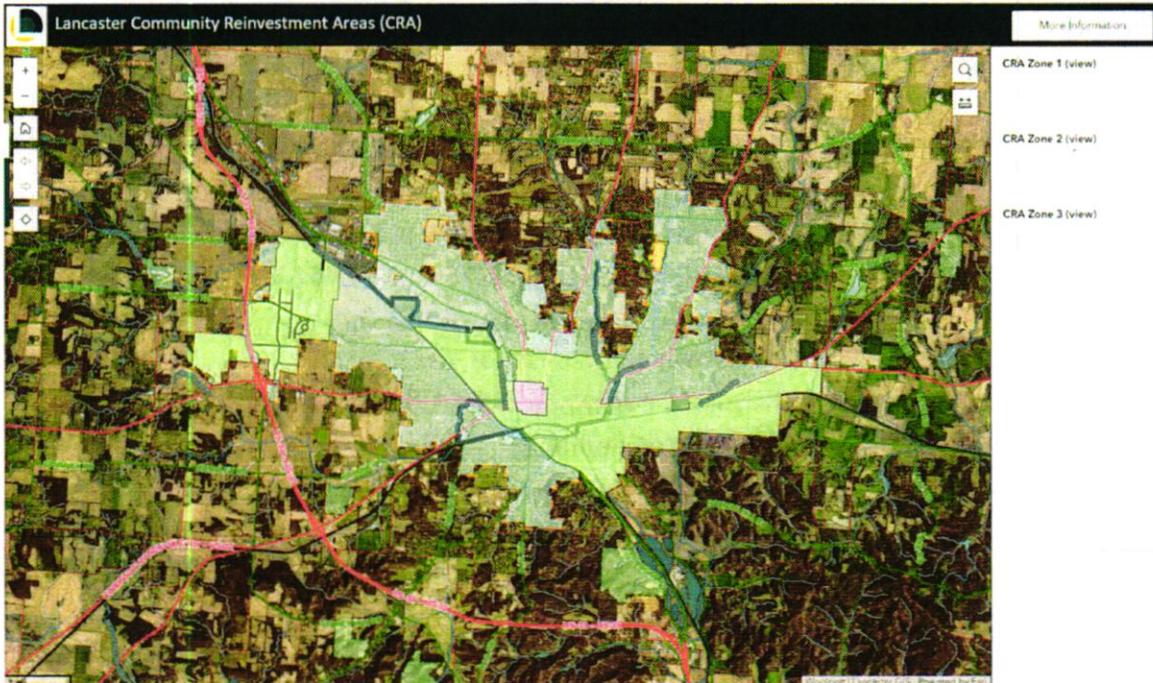
Total CRA Investment Subject to Exemption in 2023:

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**



LANCASTER

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 |
| | | 9. Housing Officer Email: | pvail@ci.lancaster.oh.us |

**Send Completed Reports to localincentives@development.ohio.gov

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 |



 3/15/2024
 Signature of Housing Officer or Political Subdivision Executive Title 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



Equal Opportunity and Commitment to Diversity

Equal Opportunity

Lemmon Development Company, LLC provides equal employment opportunities to all employees and applicants for employment without regard to race, color, creed, ancestry, national origin, citizenship, sex or gender (including pregnancy, childbirth, and pregnancy-related conditions), gender identity or expression (including transgender status), sexual orientation, marital status, religion, age, disability, genetic information, service in the military, or any other characteristic protected by applicable federal, state, or local laws and ordinances. Equal employment opportunity applies to all terms and conditions of employment, including hiring, placement, promotion, termination, layoff, recall, transfer, leave of absence, compensation, and training.

Lemmon Development Company, LLC expressly prohibits any form of unlawful employee harassment or discrimination based on any of the characteristics mentioned above. Improper interference with the ability of other employees to perform their expected job duties is not tolerated.

Lemmon Development Company, LLC will endeavor to make a reasonable accommodation of an otherwise qualified applicant or employee related to an individual's physical or mental disability, sincerely held religious beliefs and practices, and/or any other reason required by applicable law, unless doing so would impose an undue hardship upon Lemmon Development Company, LLC's business operations.

Any employees with questions or concerns about equal employment opportunities in the workplace are encouraged to bring these issues to the attention of the company owners. The company will not allow any form of retaliation against individuals who raise issues of equal employment opportunity. Employees who feel they have been subjected to any such retaliation should bring it to the attention of the company owners.

Retaliation means adverse conduct taken because an individual reported an actual or a perceived violation of this policy, opposed practices prohibited by this policy, or participated in the reporting and investigation process described below. "Adverse conduct" includes but is not limited to:

- 1) Shunning and avoiding an individual who reports harassment, discrimination, or retaliation;
- 2) Express or implied threats or intimidation intended to prevent an individual from reporting harassment, discrimination, or retaliation; or
- 3) Denying employment benefits because an applicant or employee reported harassment, discrimination, or retaliation or participated in the reporting and investigation process.



Other examples of retaliation include firing, demotion, denial of promotion, unjustified negative evaluations, increased surveillance, harassment, and assault.

Complaints of discrimination should be filed according to the procedures described in the Harassment and Complaint Procedure.

Americans with Disabilities Act (ADA) and Reasonable Accommodation

Lemmon Development Company, LLC is committed to the fair and equal employment of individuals with disabilities under the ADA. It is Lemmon Development Company, LLC's policy to provide reasonable accommodation to qualified individuals with disabilities unless the accommodation would impose an undue hardship on the company. Lemmon Development Company, LLC prohibits any harassment of, or discriminatory treatment of, employees or applicants based on a disability or because an employee has requested a reasonable accommodation.

In accordance with the ADA, reasonable accommodations will be provided to qualified individuals with disabilities to enable them to perform the essential functions of their jobs or to enjoy the equal benefits and privileges of employment.

It is the policy of Lemmon Development Company, LLC to prohibit harassment or discrimination based on disability or because an employee has requested a reasonable accommodation. Lemmon Development Company, LLC prohibits retaliation against employees for exercising their rights under the ADA or other applicable civil rights laws. Employees should use the procedures described in the Harassment and Complaint Procedure to report any harassment, discrimination, or retaliation they have experienced or witnessed.

Harassment and Complaint Procedure

It is Lemmon Development Company, LLC's policy to prohibit intentional and unintentional harassment of or against job applicants, contractors, interns, volunteers, or employees by another employee, supervisor, vendor, customer, or third party based on actual or perceived race, color, creed, religion, national origin, ancestry, citizenship status, age, sex or gender (including pregnancy, childbirth, and pregnancy-related conditions), gender identity or expression (including transgender status), sexual orientation, marital status, military service and veteran status, physical or mental disability, genetic information, or any other characteristic protected by applicable federal, state, or local laws. Such conduct will not be tolerated by Lemmon Development Company, LLC

Furthermore, any retaliation against an individual who has complained about sexual or other harassment or retaliation against individuals for cooperating with an investigation of a harassment complaint is similarly unlawful and will not be tolerated. Lemmon Development Company, LLC will take all reasonable steps necessary to prevent and eliminate unlawful harassment.



Definition of “unlawful harassment.” “Unlawful harassment” is conduct that has the purpose or effect of creating an intimidating, a hostile, or an offensive work environment; has the purpose or effect of substantially and unreasonably interfering with an individual’s work performance; or otherwise adversely affects an individual’s employment opportunities because of the individual’s membership in a protected class.

Unlawful harassment includes, but is not limited to, epithets; slurs; jokes; pranks; innuendo; comments; written or graphic material; stereotyping; or other threatening, hostile, or intimidating acts based on race, color, ancestry, national origin, gender, sex, sexual orientation, marital status, religion, age, disability, veteran status, or another characteristic protected by state or federal law.

Definition of “sexual harassment.” While all forms of harassment are prohibited, special attention should be paid to sexual harassment. “Sexual harassment” can include all of the above actions, as well as other unwelcome conduct, and is generally defined under both state and federal law as unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature whereby:

- Submission to or rejection of such conduct is made either explicitly or implicitly a term or condition of any individual’s employment or as a basis for employment decisions.
- Such conduct has the purpose or effect of unreasonably interfering with an individual’s work performance or creating an intimidating, a hostile, or an offensive work environment.

Other sexually oriented conduct, whether intended or not, that is unwelcome and has the effect of creating a work environment that is hostile, offensive, intimidating, or humiliating to workers may also constitute sexual harassment.

While it is not possible to list all those additional circumstances that may constitute sexual harassment, the following are some examples of conduct that, if unwelcome, may constitute sexual harassment depending on the totality of the circumstances, including the severity of the conduct and its pervasiveness:

- Unwanted sexual advances, whether they involve physical touching or not;
- Sexual epithets; jokes; written or oral references to sexual conduct; gossip regarding one’s sex life; comments about an individual’s body; and comments about an individual’s sexual activity, deficiencies, or prowess;
- Displaying sexually suggestive objects, pictures, or cartoons;
- Unwelcome leering, whistling, brushing up against the body, sexual gestures, or suggestive or insulting comments;
- Inquiries into one’s sexual experiences; and
- Discussion of one’s sexual activities.



All employees should take special note that, as stated above, retaliation against an individual who has complained about sexual or other harassment and retaliation against individuals for cooperating with an investigation of sexual or other harassment complaints violate Lemmon Development Company, LLC's policy.

Complaint Procedure

If an employee believes they have been subject to or have witnessed unlawful discrimination, including sexual or other forms of unlawful harassment, or other inappropriate conduct, they are requested and encouraged to make a complaint. They may complain directly to their immediate supervisor, to Human Resources, or any other member of management with whom they feel comfortable bringing such a complaint. Similarly, if employees observe acts of discrimination toward or harassment of another employee, they are requested and encouraged to report this to one of the persons listed above.

All complaints will be investigated promptly, and confidentiality will be protected to the extent possible. A timely resolution of each complaint should be reached and communicated to the parties involved.

If the investigation confirms conduct that violates this policy has occurred, Lemmon Development Company, LLC will take immediate, appropriate, corrective action, including discipline, up to and including immediate termination.

No reprisal, retaliation, or other adverse action will be taken against an employee for making a complaint or report of discrimination or harassment or for assisting in the investigation of any such complaint or report. Any suspected retaliation or intimidation should be reported immediately to one of the persons identified above.