



# A G E N D A

## 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; 2<sup>nd</sup> Floor, City Hall

104 E. Main Street

Lancaster, Ohio

Wednesday, June 25, 2025, 9:00 a.m.

#### TIRC 1 – Lancaster Members (**Boldface Present**)

- **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**
- **Tricia Nettles, City Auditor, City of Lancaster**
- **Julie Taylor, Treasurer, Lancaster City Schools**
  - Nathan Hale, Superintendent, Lancaster City Schools (*alternate for Julie Taylor*)

#### Also attending, for the City of Lancaster:

- **Anitra Scott, Assistant Auditor**
- **Stephanie Hall, Law Director**
- **Stephanie Bosco, Economic Development Director & Port Authority Director**
- Amy Hamilton, Tax Commissioner, City of Lancaster (not present)
- **Chaslyn Carter, City Planner**
- **Mitch Harden, Assistant Law Director**
- **Andrew Lundell, Zoning Inspector**

#### A. Welcome and Introductions

#### All TIRC Members

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



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### B. Role of Tax Incentive Review Councils

Dr. Carri L. Brown

Dr. Brown stated 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. She asked if anyone had any questions about the agenda, and there were none.

Dr. Brown also indicated that if there was a need for information about Tax Increment Financing (TIF) to please reach out to her. She has basic fact sheets that can be helpful with new TIFs.

### C. Information Posted on the County Website/Documentation

Dr. Carri L. Brown

Dr. Brown stated that there is more information about the Tax Incentive Review Councils (TIRCs) on the County Auditor website. There are postings about the minutes, agendas, and membership for all TIRCs. She also asked if there were any questions about the postings on the website, and there were none.

### D. Affirmation/Election of Vice-Chairperson

All TIRC Members

#### **Motion to approve retaining Larry Ailes as the Vice-Chair of the City of Lancaster Tax Incentive Review Council**

Discussion: No discussion

Motioned by: Don McDaniel

Seconded by: Julie Taylor

The motion carried unanimously.

### E. Approval of Minutes from 2024

All TIRC Members

#### **Motion to approve the minutes from the 2024 TIRC meeting**

Discussion: No discussion

Motioned by: Julie Taylor

Seconded by: Perla Uhl

The motion carried unanimously.



**F. Lancaster Tax Increment Financing Review**

**Tricia Nettles and/or  
representatives of the City of  
Lancaster**

- *Update for the following six named companies:*

Island Capital Investment Group, LLC (purchased by Flag Star)  
Menards, Inc.  
Wal-Mart  
RLG Lancaster Ltd., GCG Lancaster Ltd., Anchor Lancaster, LLC

Tricia Nettles stated that all Ety Road TIF parcels were up to date and had no issues. The TIF was proceeding as expected.

Anitra Scott stated that all principal payments have been paid to date also all the taxes have been paid up to date.

- *Update regarding Community Reinvestment Act Agreements*

Chaslyn Carter stated that “1290 Campground Road” was expiring in 2025 and that were 2 new CRA’s for 2025 which were “123 & 126 Walnut Street”.

Don McDaniels stated that the Administration just received another application and that the City will have 6 new CRA’s for 2025.

Dr. Brown asked if there were any other questions or concerns about the CRA’s and asked if the annual inspection was up to date.

Stephanie Hall stated that there was a CRA property inspection in 2024 that was documented on the February 26, 2025, agenda, and minutes for the CRA meeting.

- *Update on the Powers Run Residential TIF*

- This is a 30-year TIF: 333 single family homes, \$21 million in infrastructure The developer is Forestar.

Stephanie Hall states that there was a New Community Authority (NCA) approved by the Lancaster City Council on their June 9, 2025, meeting. The Powers Run TIF has one more reading before Lancaster City Council to be approved on July 14, 2025. The TIF is not in place yet. The New Community Authority will add 5 mills to the property taxes; it has already been completed and reported to the Department of Development.



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Dr. Brown that a TIF is commonly used in this kind of situation. It's the redevelopment of residential, but the one thing that isn't always done is the creation of a New Community Authority (NCA).

Dr. Brown stated that the County Auditor's Office will need to know the contact information for the NCA associated with Powers Run. She reminded that the County has had issues in the past with developers providing a request for calculations of millage, and rather, the NCA needs to provide the specific amount for a tax bill, just as one might provide for a special assessment. This means providing a parcel number and a dollar amount.

Stephanie Hall said that the NCA Board has yet to meet and she will get information to the County Auditor's Office once it is available.

Action: Stephanie Hall will get the County Auditor the contact information for the NCA associated with Powers Run.

- *Update for the Timbertop agreement/Update on TIF bonding for Timbertop*
  - *Agenda Note:* The City of Lancaster through the Port Authority completed an Amended and Restated TIF Agreement for Timbertop and will give an update on this new agreement and the changes. Stephanie Hall and Stephanie Bosco will lead this part of the discussion.

Stephanie Hall said that City Council approved an Amended & Restated Agreement for the Timbertop TIF. The Lancaster City Schools and the City of Lancaster agreed that we both want to see the street completed to connect River Valley Highlands by Tarhe Trails Elementary School. The goal was to redirect where the funds will go because the Lancaster Development Company did a conduit bond agreement with the Lancaster Port Authority. The Lancaster Port Authority lent their credit to Lancaster Development Company in exchange for \$4.96 million in bonding. The bond funds were made available to the developer to build the road. The TIF will be capped at \$4.96 million, and it's estimated that the City should see an additional \$80,000.00 back, which is based on revenue projections.

Stephanie Hall clarified on June 26, 2025, via an email, that she stated in the meeting that we'd get back \$80,000.00 back from the Timbertop TIF but she meant to state that the City could see up to \$800,000.00 back from the Timbertop TIF once the \$4.96 million in bond debt is satisfied.



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### G. Review of Compliance with Non-Discriminatory Policies

Tricia Nettles and/or  
representatives of the City of  
Lancaster

Anitra Scott verified that the City of Lancaster had the policies on file. She also asked Stephanie Hall if Lancaster Development Company had responded and she stated yes.

Dr. Brown asked if we had documentation of the policies in place, for the record, and if we had received any complaints related to the non-compliance of the discriminatory policies.

Anitra Scott and Stephanie Hall confirmed documentation. Stephanie Hall responded there were no non-compliance reports.

### 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: Julie Taylor  
Seconded by: Don McDaniel

Discussion: No Discussion

The motion carried unanimously.

#### 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: No Discussion

The motion carried unanimously.



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### **Motion to accept the reports and recommend continuance of the Powers Run agreements and incentives contained therein**

Motioned by: Perla Uhl  
Seconded by: Don McDaniel

Discussion: No Discussion

The motion carried unanimously.

### **Motion to accept the Amended Agreement and reports and recommend continuance of the Timbertop agreement and incentives contained therein**

Motioned by: Don McDaniel  
Seconded by: Larry Ailes

Discussion: Dr. Brown had suggested to add the wordage of "Amended Agreement" to the motion that was printed on the agenda.

The motion carried unanimously.

## **I. Other Business/Agreements in Progress**

### **All TIRC Members**

Stephanie Hall stated that the City of Lancaster had 3 new City Development TIF's (East side industrial park, Central part of the City, & West side industrial park) for an anticipated 30 years. The 3 TIF Ordinances went before City Council on June 23, 2025, and will go for 3 readings. The passage date, if Council chooses to pass them, should be August 11, 2025. There are already private developments occurring in these areas and the intention was to capture the incremental increase in value for those properties. The City has proposed 30-year TIFs where the proceeds will benefit the City of Lancaster except maybe a portion would be used for other projects, such as the Workforce Development Center or other agencies. These 3 TIF's are non-school TIF's. The Lancaster City Schools will receive their normal taxes from these parcels.

Don McDaniel stated that in January 2026 there will be 2 new CRAs for recovery homes: Creed of Recovery homes located on East Main and South Maple Streets. He clarified with Stephanie Hall, Law Director, that they both qualify for the CRA. They qualify for the CRA based on the investment made to remodel and rehabilitate them.



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Stephanie Hall added that there will potentially be a need to do school compensation agreements for the Creed of Recovery CRA's.

### 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
- **Tricia Nettles**, City Auditor, City of Lancaster
- **Julie Taylor**, Treasurer, Lancaster City Schools
  - Nathan Hale, Superintendent, Lancaster City Schools (*alternate for Julie Taylor*)
- **Lana Fairchild**, Treasurer, Amanda Clearcreek Schools (not present)
  - Dr. Edwards, Superintendent, Amanda Clearcreek Schools (*alternate for Lana Fairchild*)

### Also attending, for the City of Lancaster:

- **Anitra Scott**, Assistant Auditor
- **Stephanie Hall**, Law Director
- **Stephanie Bosco**, Economic Development Director & Port Authority Director
- Amy Hamilton, Tax Commissioner, City of Lancaster (*not present*)
- **Chaslyn Carter**, City Planner
- **Mitch Harden**, Assistant Law Director
- **Andrew Lundell**, Zoning Inspector

### J. Community Reinvestment Act Review

**Tricia Nettles and/or  
representatives of the City of  
Lancaster**

Dr. Brown stated that this CRA is for the Amanda Clearcreek School District and asked if Lana Fairchild was invited. She wanted to make sure that she received the notice.

Anitra Scott responded, yes, she should have received the invitation, and it was posted on the City of Lancaster's website.

Stephanie Hall stated that this CRA review is the result of Google's development on the west side. Google is in the CRA 1 and Google is located in the Amanda Clearcreek School District.



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The city of Lancaster had to do a school compensation agreement with the Amanda Clearcreek School District as a result of the CRA tax abatement. Last year we were still working on this process with Amanda Clearcreek School District and that is why Dr. Edwards participated in our 2024 TIRC meeting. Since then, everything has been worked out successfully and everyone is on the same page. She has had no questions, contact, or concerns regarding the Amanda Clearcreek School Compensation Agreement since it was executed.

- K. Review of Compliance with Non-Discriminatory Policies** **Tricia Nettles and/or representatives of the City of Lancaster**

Dr. Brown asked if Google was in compliance with the Non-Discriminatory Policy.

Stephanie Hall replied yes.

- L. Recommendations of TIRC** **All TIRC Members**

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

Motioned by: Julie Taylor

Seconded by: Don McDaniel

Discussion: No Discussion

The motion carried unanimously.

- M. Other Business/Agreements in Progress** **All TIRC Members**

None

- N. 2026 TIRC Meeting Date & Location** **All TIRC Members**



**A G E N D A**  
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*The 2026 meeting will be June 24, at 9 a.m. at Lancaster City Hall.*

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**O. Adjourn**

**Motion to Adjourn**

Motioned by: Julie Taylor

Seconded by: Don McDaniel

The motion carried unanimously.

# City of Lancaster Tax Incentive Review Council Report

## 2024 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. RLG Lancaster Ltd, GCG Lancaster Ltd, Anchor Lancaster, LLC
- B. Wal-Mart Stores East
- C. Menard, Inc
- D. Island Capital Investment Group, LLC
- E. Lancaster Development Company, LLC / Timbertop Owners Association Inc
- F. District at Lancaster, LLC
- G. CRA Abatement Information
- H. Income Tax Incentive Factor
- I. Powers Run Residential TIF – Developer Forestar

## ETY RD TIF

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	\$ 10,377.22	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	\$ 23,988.69	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	\$ 22,048.36	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	\$ 2,793.02	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	\$ 18,699.26	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	\$ 1,795.24	2nd Half Due	2007-2036	44,431
053-13720-00	053-71372-00	Blankenship Investment Properties LLD	100%/ 30 yrs	C	\$ 770,050.00	\$ 764,840.00	\$ 13,579.22	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	\$ 66,847.96	2nd Half Due	2007-2036	345,867
053-13724-00	053-71372-40	ICIG-V LLX	100%/ 30 yrs	C	\$ 905,570.00	\$ 899,960.00	\$ 15,961.66	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	\$ 2,010.55	Current	2007-2036	49,658
053-13726-00	053-71372-60	ETY Investments LLC	100%/ 30 yrs	C	\$ 316,400.00	\$ 288,600.00	\$ 5,564.56	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	\$ 15,826.08	2nd Half Due	2007-2036	81,893
053-13727-20	053-71372-72	Aaron Rents Inc	100%/ 30 yrs	C	\$ 671,710.00	\$ 667,220.00	\$ 11,874.87	Current	2007-2036	43,560
053-13727-30	053-71372-73	Truecore Federal Credit Union	100%/ 30 yrs	C	\$ 277,000.00	\$ 264,560.00	\$ 4,871.88	2nd Half Due	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	\$ 8,638.52	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	\$ 168,816.42	0	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	\$ 64,102.00	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	\$ 112,204.58	2nd Half Due	2007-2036	466,963
					<b>\$ 30,825,070.00</b>	<b>\$ 28,289,880.00</b>	<b>\$ 570,000.09</b>			

## TIMBERTOP TIF

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
053-23271-00	Pending	Lancaster Development Company LLC	100%/ 30 yrs	R	\$ 545,000.00	\$ -	\$ 7,275.54	2nd Half Due	2021-2051	1,695,225
053-23277-00	Pending	Lancaster Development Company LLC	100%/ 30 yrs	C	\$ 377,850.00	\$ -	\$ -	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	\$ 311,981.18	2nd Half Due	2021-2051	606,312
053-23279-00	Pending	Timbertop Owners Association Inc	100%/ 30 yrs	R	\$ 590.00	\$ -	\$ 9.96	2nd Half Due	2021-2051	127,805
					<b>\$ 18,666,690.00</b>	<b>\$ 17,290,880.00</b>	<b>\$ 319,266.68</b>			

CITY OF BRUCEVILLE TEXAS MUNICIPAL UTILITY DISTRICT COUNCIL MEETING

## Powers Run TIF

PARCEL #	ABATED PARCEL #	OWNER'S NAME	TERMS	ABT TYPE	TOTAL APPRAISED VALUE	TOTAL ABATED VALUE	ANNUAL TAX PAID	TAX STATUS	EFF TAX YEARS	Acres
053-40080-20	Pending	Powers , Mark & Beth	100%/ 30 yrs	R	\$ 375,000.00	\$ -	\$ 437.66	Paid In Full	2025-2055	42.27
053-41644-00	Pending	McCormick, Ronald & Linda	100%/ 30 yrs	R	\$ 11,130.00	\$ -	\$ 73.77	2nd Half Due	2025-2055	0.41
027-01662-99	Pending	Powers , Mark & Beth	100%/ 30 yrs	A	\$ -	\$ -	\$ -		2025-2055	1.38
					\$ 386,130.00	\$ -	\$ 511.43			
						\$ 386,130.00				
						100.00%				

**(A) RLC/GCG/Anchor Street TIF**

<b>Name of TIRC</b> City of Lancaster	Tax Year 2024
<b>Company Name</b> RLC/GCG/Anchor Street TIF	<b>Community Reinvestment Area Type</b> Percent Abated
<b>First Year</b> 2007 <b>Last Year</b> 2037	<b>Number of Years</b> 30
<b>Total Appraised Value</b> \$3,881,340.00	<b>Total Value Abated</b> \$2,965,870.00

<b>Annual Tax Paid</b> \$77,906.55	<b>Foregone Tax</b>
<b>Delinquent Tax</b> \$0.00	<b>Do you believe this abatement is in compliance?</b> 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

<b>Tenants</b>	<b>Vacancies</b>
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**Agreement Amount of Note**  
**Note** Steet Improvement TIF Note, Series 2024  
**Noteholder** RLG Lancaster Ltd., GCG Lancaster Ltd. And Anchor Lancaster, LLC  
**Note Rate** 4.00%  
**Principal Amount** \$73,197.25

### Project Details/History

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



**(B) WAL-MART**

**Name of TIRC** City of Lancaster

Tax Year 2024

**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** \$176,306.58

**Foregone Tax**

**Delinquent Tax** \$0

**Do you believe this abatement is in compliance?** Yes

**Building Description/Use** Discount Department Store

**Parcel Number(s)** 053-71372.80, 063-70014.00

**Tenants** Wal-Mart

**Vacancies**

**Agreement Amount of Note**

**Note** Steet Improvement TIF Note, Series 2024

**Noteholder** Wal-Mart Stores East, LP

**Note Rate** 4.00%

**Principal Amount** \$251,100.27

**Other Agreement Benchmarks**

**Notes**

Project Details/History

Commercial Discount Department Store  
Totaling 923,908 square feet



**(C) MENARDS**

<b>Name of TIRC</b> City of Lancaster	<b>Tax Year</b> 2024
<b>TIF Ordinance No.</b> 39-06	
<b>Company Name</b> Menards Street TIF	<b>Community Reinvestment Area Type</b> Percent Abated
<b>First Year</b> 2007 <b>Last Year</b> 2037	<b>Number of Years</b> 30
<b>Total Appraised Value</b> \$9,600,000.00	<b>Total Value Abated</b> \$9,523,160.00
<b>Annual Tax Paid</b> \$168,816.42	<b>Foregone Tax</b>
<b>Delinquent Tax</b> \$0	<b>Do you believe this abatement is in compliance?</b> Yes
<b>Building Description/Use</b> Discount Department Store	
<b>Parcel Number(s)</b> 053-71372.10	
<b>Tenants</b> Menard Inc	<b>Vacancies</b>

**Agreement Amount of Note**

**Note** Steet Improvement TIF Note, Series 2024  
**Noteholder** Menard, Inc.  
**Note Rate** 4.00%  
**Principal Amount** \$175,730.93

Commercial Discount Department Store  
Totaling 745,312 square feet

### Project Details/History



## **(D) ISLAND CAPITAL/FLAGSTAR**

**Name of TIRC** City of Lancaster

Tax Year 2024

**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** \$146,970.54

**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 , 053-71372-73, 053-71372-71

**Tenants** Spires Motors, Blankenship Investment properties, Kohls Illinois Inc, ICIG-V LLX, Maria Mexican Restaurant LLC, Ety Pointe LLC, Atomic Credit Union Inc, Aaron Rents Inc, Zanesville Welfare Organization and Goodwill Industries Inc, SRI Real Estate Properties LLC

**Vacancies**

### **Agreement Amount of Note**

**Note** Steet Improvement TIF Note, Series 2024

**Noteholder** Flagstar Bank, FSB

**Note Rate** 4.00%

**Principal Amount** \$215,516.98

**Note** Island Capital TIF Note, Series 2024

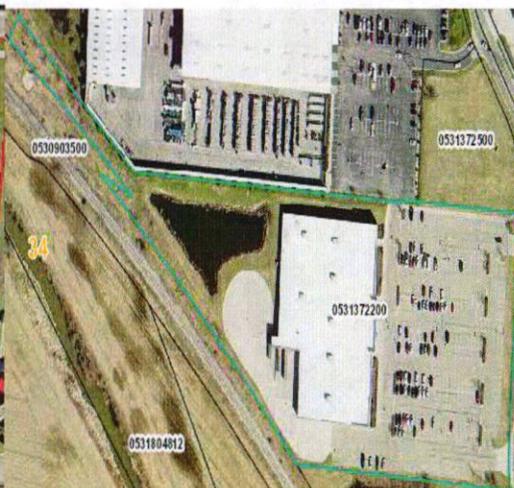
**Noteholder** Flagstar Bank, FSB

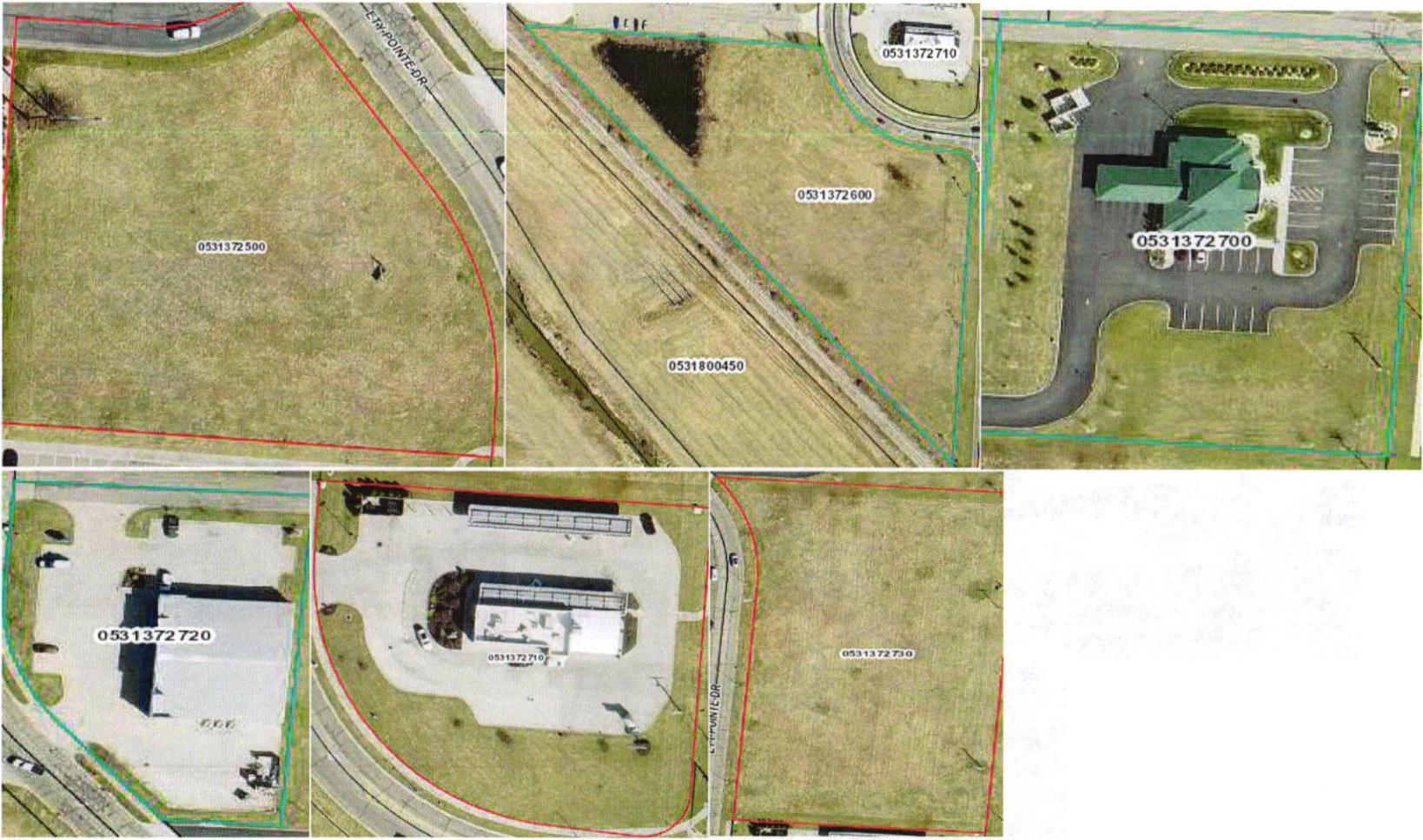
**Note Rate** 4.00%

**Principal Amount** \$221,964.23

### Project Details/History

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





**(E) Lancaster Development Company LLC**

**Name of TIRC** City of Lancaster

Tax Year 2024

**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

Project Details/History

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



## (F) District at Lancaster, LLC

**Name of TIRC** City of Lancaster

Tax Year 2023

**TIF Ordinance No.** 19-21 / 24-21

**Company Name** District at Lancaster, LLC

**Community Reinvestment Area Type** Percent Abated

**First Year** 2021 **Last Year** 2051

**Number of Years** 30

**Total Appraised Value** \$17,743,250.00

**Total Value Abated** - \$17,290,880.00

**Annual Tax Paid** \$315,843.52

**Foregone Tax**

**Delinquent Tax** \$0

**Do you believe this abatement is in compliance?** Unknown

**Building Description/Use**

**Parcel Number(s)** 053-23278-00

**Tenants** Apartment rentals 40 or more

**Vacancies**

### **Agreement Amount of Note**

**Note** Columbus-Franklin County Finance Authority

**Developer** Lemon Development

**Bond Rate** - Unknown

**Principal Amount** - Unknown

### **Project Details / History**

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



**(G) 2024 CRA Abatement Information**

Total CRA Abated Parcels prior 2024:

Residential **4**

Commercial **16**

Industrial **10**

Total CRA Investment Subject to Exemption prior 2024:

Residential **\$709,980**

Commercial **\$13,048,917**

Industrial **\$811,712,263**

Total number of Jobs created prior 2024: **231**

Total CRA Abated Parcels in 2024:

Residential **1**

Commercial **0**

Industrial **0**

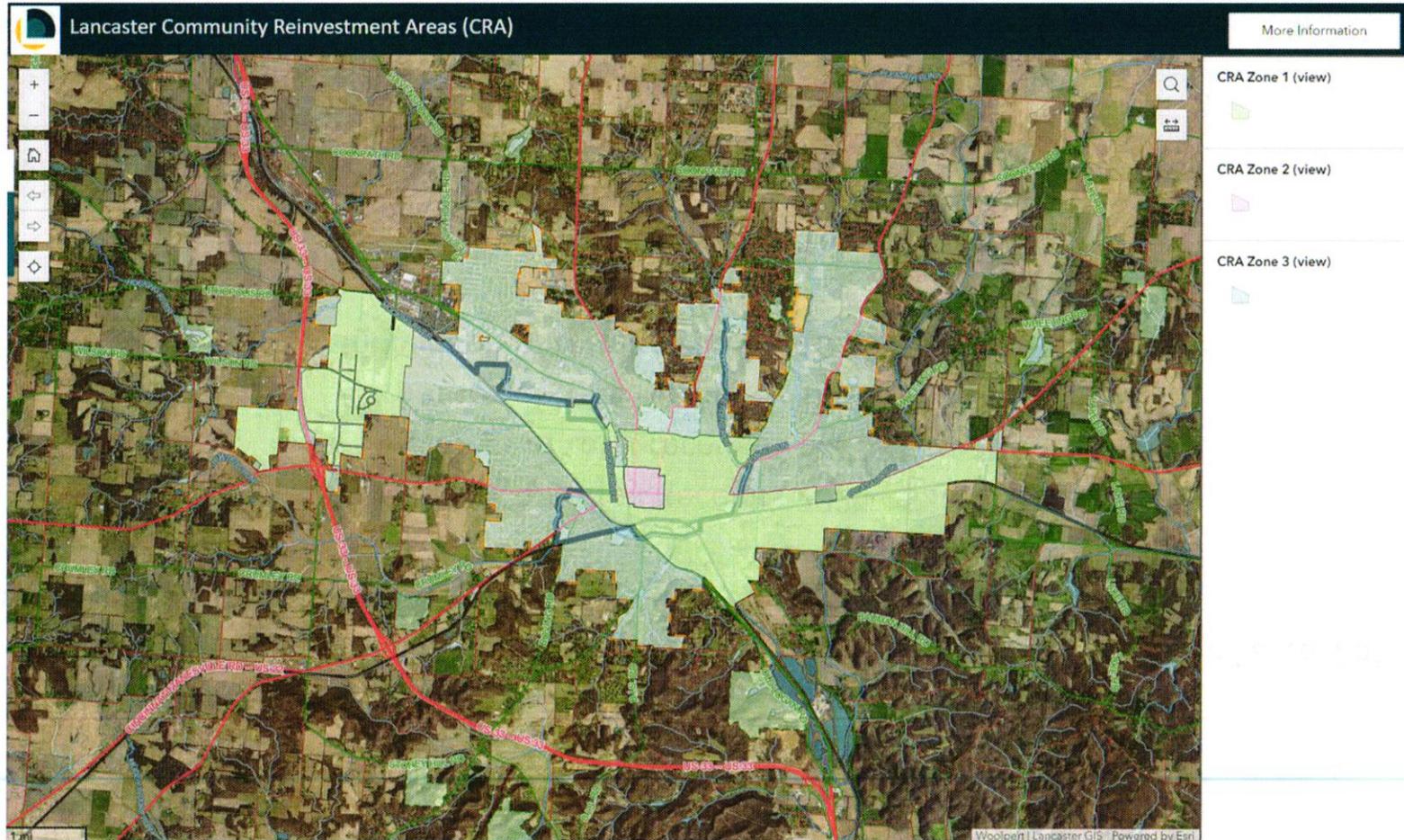
Total CRA Investment Subject to Exemption in 2024:

Residential **\$1,046,723**

Commercial **\$0**

Industrial **\$0**

Total number of Jobs created in 2024: **0**



## **(H) 2024 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 2024 - **\$38,072,828**  
Withholdings of total receipts – **78.38%** at **\$29,842,476**  
Corporate of total receipts – **10.89%** at **\$4,144,269**  
Individuals of total receipts – **10.73%** at **\$4,086,083**

Tax Incentive Factor 2024  
Reported Payroll - **\$60,049,135**  
Rebated Withholdings - **\$642,464**  
W2's Reported – **1604**

## (I) Powers Run Incentive Districts

**Name of TIRC Powers Run Incentive Districts**  
**Company Name** Forestar Real Estate Group Inc.  
**First Year** 2007      **Last Year** 2037  
**Total Appraised Value** \$386,130.00

**Tax Year** 2024  
**Community Reinvestment Area Type** Percent Abated  
**Number of Years** 30  
**Total Value Abated** \$

**Annual Tax Paid** \$511.43

**Foregone Tax**

**Delinquent Tax** \$0.00

**Do you believe this abatement is in compliance?** Unknown

**Building Description/Use** R-Residential and A-Agriculture

**Parcel Number(s)** 053-40080.20, 053-41644.00, 027-01662.99 (2106 Pleasantville Road, Lancaster, OH)

**Tenants:** Powers, Mark and Beth & McCormick, Ronald and Linda

**Vacancies**





**CITY OF LANCASTER**  
 Housing Officer  
 104 E. Main St.  
 Lancaster, Ohio 43130  
 (740) 681-5017

Web site: [www.ci.lancaster.oh.us/dept/building](http://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 2024**

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. **2024** 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 2025.

<u>DATE OF APPROVAL</u>	<u>ADDRESS</u>	<u>ZONED</u>	<u>TERM</u>	<u>EXPIRATION DATE</u>
<b>One New Abatement for 2024 (bold)</b>				
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
9/22/2023	211-219 S. Broad St.	Commercial	12	2036
11/25/2024	<b>123&amp;126 W. Walnut St.</b>	<b>Commercial</b>	<b>12</b>	<b>2037</b>
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 Whiley Rd.	Industrial	15	2039
<b>Expiring In 2025</b>	<b>1290 Campground Rd.</b>	<b>Industrial</b>	<b>15</b>	<b>2025</b>

Respectfully submitted,

*Peter Vail*

Peter Vail  
Housing Officer

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

Item	Category	Description	Value	Notes
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## OHIO COMMUNITY REINVESTMENT AREA (CRA) PROGRAM

### 2024 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:	Petyer Vail
2. Name/Identification of CRA:	CRA-1, Page 1	6. Housing Officer Title:	Zoning Administrator
3. Dated Created:	Nov. 1979	7. Housing Officer Address:	104 E. Main St., Lancaster, OH 43130
4. Expiration Date (if any):	None	8. Housing Officer Phone:	740-681-5017
**Send Completed Reports to <a href="mailto:localincentives@development.ohio.gov">localincentives@development.ohio.gov</a>		9. Housing Officer Email:	<a href="mailto:pvail@ci.lancaster.oh.us">pvail@ci.lancaster.oh.us</a>

**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.	03/05/09	I	100%	15	12,154,114	12,154,114	Unknown	N/A		continued
1061 Mill Park Dr.	07/15/12	I	100%	13	1,369,424	1,369,424	Unknown	N/A		continued
3473 Ruble Park Ave.	11/14/12	I	100%	15	950,000	950,000	Unknown	N/A		continued
890 Mill Park Dr.	12/24/13	I	100%	15	1,632,901	1,632,901	Unknown	N/A		continued
333 E. Wheeling St.	10/26/18	R	100%	10	98,385	98,385	N/A	N/A		continued
342 Lincoln Ave.	02./17/17	C	100%	12	199,748	199,748	Unknown	N/A		continued
515 N. High St.	04/24/17	C	100%	12	127,741	127,741	Unknown	N/A		continued
431 . Columbus St.	10/28/18	C	100%	12	1,995,147	1,995,147	25	N/A		continued
866 Mill Park Dr.	12/24/15	I	100%	15	1,415,000	1,415,000	Unknown	N/A		continued
405 S. Columbus St.	11/19/21	R	100%	10	124,696	124,696	N/A	N/A		continued
619 Mill Park Dr.	12/05/16	I	100%	15	2,307,022	2,307,022	Unknown	N/A		Continued
430 W. Fair Ave.	11/15/19	C	100%	12	951,863	951,863	7	N/A		continued
1337 Carbon Court	10/11/17	I	100%	15	189,707	189,707	Unknown	N/A		continued
1248 E. Main St.	01/09/20	C	100%	12	881,498	881,498	35	N/A		continued
450 W. Fair Ave.	05/20/20	C	100%	12	831,763	831,763	4	N/A		continued
356 S. Columbus St.	12/01/22	C	100%	12	218,598	218,598	12	N/A		continued
501-541 S. Maple St.	01/30/19	I	100%	15	620,808	620,808	12	N/A		continued
321 S. Columbus St.	09/09/21	C	100%	12	320,228	320,228	12	N/A		continued

Zoning Administrator

Signature of Housing Officer or Political Subdivision Executive
Title
Date

Send Completed Reports To:  
 77 South High Street  
 28th Floor  
 Columbus, Ohio 43215

Questions? Contact:  
 Local Incentives  
[localincentives@development.ohio.gov](mailto:localincentives@development.ohio.gov)



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747 Mill Park Dr.	01/08/21	I	100%	15	12,842,870	12,842,870	15	N/A		continued
35 Whiley Rd.	12/22/23	I	100%	15	778,230,417	778,230,417	27	N/A		continued

3/7/2025  
 Signature of Housing Officer or Political Subdivision Executive Title Date

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