

City of Gahanna

200 South Hamilton
Road
Gahanna, Ohio 43230

Signature

Ordinance: ORD-0141-2013

File Number: ORD-0141-2013

DECLARING THE IMPROVEMENT TO CERTAIN PARCELS OF REAL PROPERTY IN THE CITY'S CENTRAL PARK AREA TO BE A PUBLIC PURPOSE AND EXEMPT FROM TAXATION; REQUIRING THE OWNERS OF THOSE PARCELS TO MAKE SERVICE PAYMENTS IN LIEU OF TAXES; PROVIDING FOR THE DISTRIBUTION OF THE APPLICABLE PORTION OF THOSE SERVICE PAYMENTS TO THE GAHANNA-JEFFERSON CITY SCHOOL DISTRICT AND THE EASTLAND-FAIRFIELD CAREER & TECHNICAL SCHOOLS; ESTABLISHING A TAX INCREMENT EQUIVALENT FUND AND PROVIDING FOR THE COLLECTION AND DEPOSIT OF SERVICE PAYMENTS INTO THAT FUND; SPECIFYING THE PUBLIC INFRASTRUCTURE IMPROVEMENTS DIRECTLY BENEFITING THE PARCELS; AND DECLARING AN EMERGENCY.

WHEREAS, Ohio Revised Code Sections 5709.40 to 5709.43 (collectively, the "TIF Statutes") authorize the legislative authority of a municipal corporation, by ordinance, to declare the improvement to each parcel of real property located within the municipal corporation to be a public purpose and exempt from taxation, require the owner of each parcel to make service payments in lieu of taxes, establish a municipal public improvement tax increment equivalent fund for the deposit of those service payments, specify public infrastructure improvements made, to be made or in the process of being made that directly benefit, or that once made will directly benefit those parcels and enter into a compensation arrangement with each affected school district; and

WHEREAS, Ohio Revised Code Sections 5709.40 to 5709.43 (collectively, the "TIF Statutes") authorize the legislative authority of a municipal corporation, by ordinance, to declare the improvement to each parcel of real property located within the municipal corporation to be a public purpose and exempt from taxation, require the owner of each parcel to make service payments in lieu of taxes, provide for the distribution of the applicable portion of those service payments to the affected school districts, establish a municipal public improvement tax increment equivalent fund for the deposit of the those service payments, specify public infrastructure improvements made, to be made or in the process of being made that directly benefit, or that once made will directly benefit those parcels; and

WHEREAS, this Council has determined to declare the improvements to certain parcels of real property in the City's Central Park area, which parcels are further identified and depicted in Exhibit A attached hereto (each, as currently or subsequently configured, individually, a "Parcel" and collectively, the "Parcels") to be a public purpose; and

WHEREAS, this Council desires to provide for the public infrastructure improvements described in Exhibit B attached hereto (the "Public Infrastructure Improvements"); and

WHEREAS, the City has determined that a portion of the Service Payments will be paid directly to each of the Gahanna-Jefferson City School District and the Eastland-Fairfield Career & Technical Schools (each, a "School District") in an amount equal to the real property taxes that School District would have received if the Improvement to the Parcels had not been exempted from taxation pursuant to this ordinance; and

WHEREAS, notice of this proposed ordinance has been delivered to the Boards of Education of the Gahanna-Jefferson City School District and the Eastland-Fairfield Career & Technical Schools in accordance with and within the time periods prescribed in Ohio Revised Code Sections 5709.40 and 5709.83; and

WHEREAS, this ordinance constitutes an emergency measure necessary for the immediate preservation of the public peace, property, health, safety and welfare of the City and for the further reason that this ordinance is required to be immediately effective prior to December 31, 2013, in order to enable the continued development of the project by maximizing the Public Infrastructure Improvements payable from service payments collected pursuant to this ordinance;

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of GAHANNA, County of FRANKLIN, State of Ohio, that:

Section 1. Exemption. This Council hereby finds and determines that 100% of the increase in assessed value of each Parcel subsequent to the effective date of this ordinance (which increase in assessed value is hereinafter referred to as the "Improvement" as defined in Ohio Revised Code Section 5709.40(A)) is hereby declared to be a public purpose and shall be exempt from taxation for a period commencing with the first tax year that begins after the effective date of this ordinance and in which an Improvement due to a new structure first appears on the tax list and duplicate of real and public utility property for that Parcel and ending 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 the TIF Statutes.

Section 2. Service Payments. As provided in Ohio Revised Code Section 5709.42, the owner of each Parcel is hereby required to and shall make service payments in lieu of taxes with respect to the Improvement allocable thereto to the Treasurer of Franklin County, Ohio (the "County Treasurer") on or before the final dates for payment of real property taxes. The service payments in lieu of taxes 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 collected against that Improvement if it were not exempt from taxation pursuant to Section 1, including any penalties and interest (collectively, the "Service Payments"). The Service Payments, and any other payments with respect to each Improvement that are received by the County Treasurer in connection with the reduction required by Ohio Revised Code Sections 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"), shall be allocated and distributed in accordance with Section 4.

Section 3. TIF Fund. This Council hereby establishes, pursuant to and in accordance with the provisions of Ohio Revised Code Section 5709.43, the Central Park Municipal Tax Increment Equivalent Fund (the "TIF Fund"). The TIF Fund shall be maintained in the custody of the City and shall receive all distributions to be made to the City pursuant to Section 4. Those Service Payments and Property Tax Rollback Payments received by the City with respect to the Improvement of each Parcel and so deposited pursuant to Ohio Revised Code Section 5709.42 shall be used solely for the purposes authorized in the TIF Statutes or this ordinance. The TIF Fund shall remain in existence so long as such Service Payments and Property Tax Rollback Payments are collected and used for the aforesaid purposes, after which time the TIF Fund shall be dissolved and any surplus funds remaining therein transferred to the City's General Fund, all in accordance with Ohio Revised Code Section 5709.43.

Section 4. Distributions. Pursuant to the TIF Statutes, the County Treasurer is requested to distribute all Service Payments and Property Tax Rollback Payments to the City for further deposit into the TIF Fund. Amounts deposited in the TIF Fund will be used as follows:

- (a) First, to each School District, an amount equal to the amount the School District would otherwise have received as real property tax payments (including the applicable portion of any Property Tax Rollback Payments) derived from the Improvement to each Parcel if the Improvement had not been exempt from taxation pursuant to this ordinance; and
- (b) Second, all remaining amounts for payment of costs of the Public Infrastructure Improvements, including, without limitation, debt charges on any note or bonds of the City issued to pay finance costs or costs of those Public Infrastructure Improvements.

Section 5. Public Infrastructure Improvements. This Council hereby designates the Public Infrastructure Improvements and any other public infrastructure improvements hereafter designated by ordinance as public infrastructure improvements made, to be made or in the process of being made by the City that directly

benefit, or that once made will directly benefit, the Parcels.

Section 6. Further Authorizations. This Council hereby authorizes and directs the Mayor or other appropriate officers of the City to make such arrangements as are necessary and proper for collection of the Service Payments. This Council further hereby authorizes and directs Mayor or other appropriate officers of the City to prepare and sign all agreements and instruments and to take any other actions as may be appropriate to implement this ordinance.

Section 7. Tax Incentive Review Council. The City's Tax Incentive Review Council will review annually all exemptions from real property taxation granted by this ordinance in accordance with the requirements of Ohio Revised Code Section 5709.85.

Section 8. Reports. Pursuant to Ohio Revised Code Section 5709.40(l), the Director of the Department of Planning and Development is hereby directed to deliver a copy of this ordinance to the Director of the Ohio Development Services Agency within fifteen days after its effective date. Further, and on or before March 31 of each year that the exemption set forth in this ordinance remains in effect, the Director of the Department of Planning and Development or other authorized officer of the City shall prepare and submit to the Director of the Ohio Development Services Agency the status report required under Ohio Revised Code Section 5709.40(l).

Section 9. Open Meetings. This Council finds and determines that all formal actions of this Council and any of its committees concerning and relating to the passage of this ordinance were taken in an open meeting of this Council or any of its committees, and that all deliberations of this Council and any of its committees that resulted in those formal actions were in meetings open to the public, all in compliance with the law including Ohio Revised Code Section 121.22.

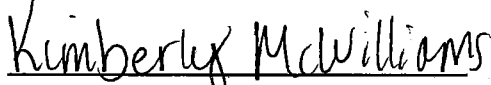
Section 10. Effective Date. That, for the reasons set forth in the preamble hereinabove, this ordinance is declared emergency legislation and shall be in full force and effect immediately upon passage by this Council and on date of signature approval by the Mayor.

At a meeting of the City Council on 12/16/2013, a motion was made by Beryl D. Anderson, seconded by Thomas R. Kneeland, that this Ordinance be Adopted. The motion passed.

Yes: 6 President Renner, Jolley, Larick, Anderson, Wright and Kneeland

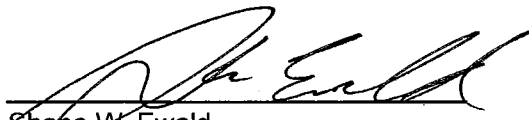
Absent: 1 Angelou

President  Date 12/17/13
Stephen A. Renner

Attest by  Date 12/17/13
Kimberly McWilliams, CMC
Clerk of Council

Approved by the Mayor  Date 12/17/13
Rebecca W. Stinchcomb

Approved as to Form


Shane W. Ewald

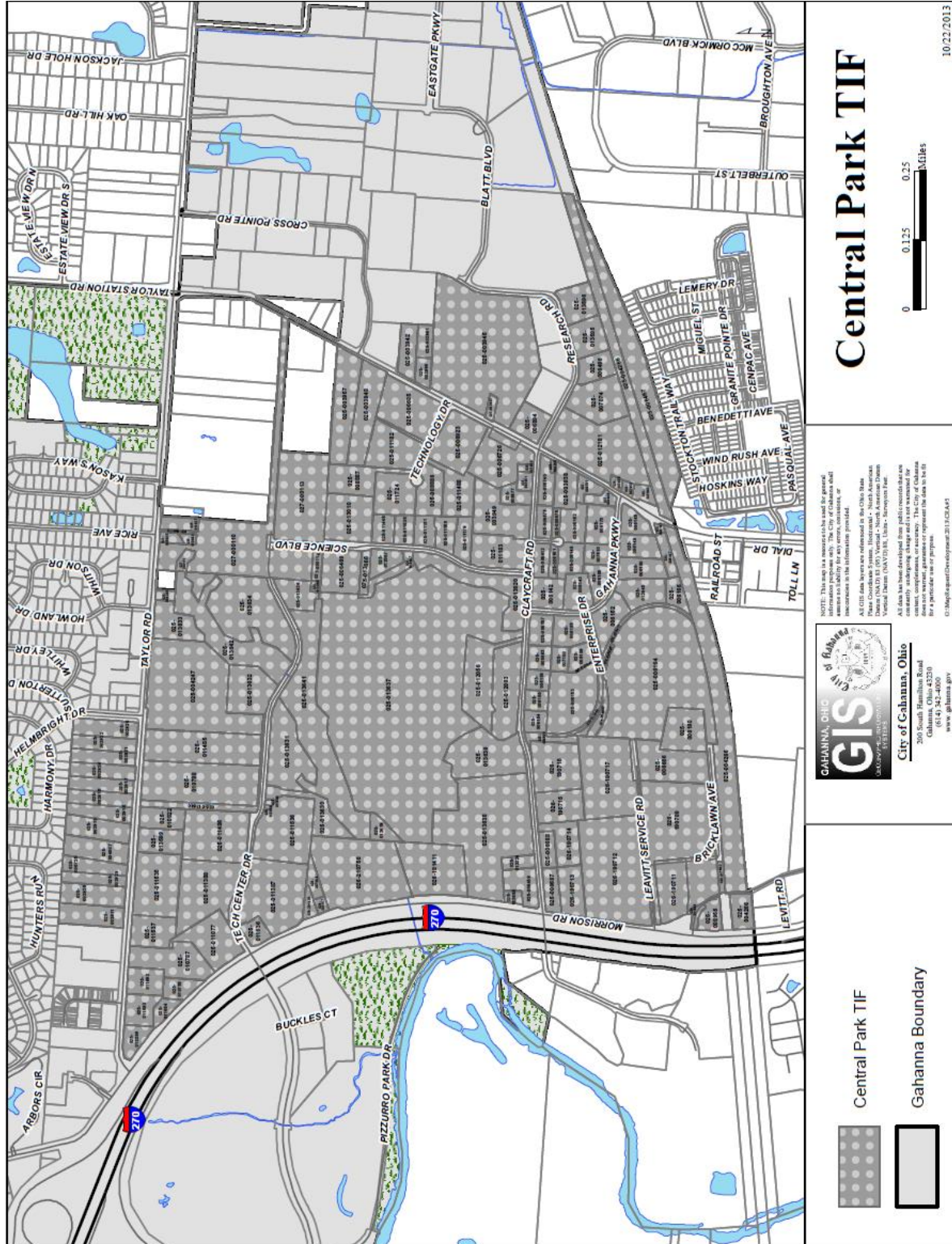
Date

12/17/13

EXHIBIT A

PARCELS

The shaded area on the following map specifically identifies and depicts the Parcels and constitutes part of this Exhibit A. The Tax ID Numbers for certain Parcels are included on the following page for reference only and do not limit the Parcels subject to this Ordinance.



Central Park TIF

GIS
City of Gahanna, Ohio
200 South Hamilton Road
Gahanna, Ohio 43230
(614) 942-4600
www.gahanna.gov

NOTE: This map is not intended to be used for any purpose other than the information provided. The City of Gahanna does not assume any liability for any errors, omissions, or inaccuracies in the information provided. All GIS data layers are referenced to the NAD 83 datum. Data Source: ESRI, Vertical - North American Datum 1983 (NAD 83), UTM - Universal Transverse Mercator (UTM) Zone 18N, UTM - UTM Zone 18N.

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TAX ID NUMBERS

025-004247	025-006157	026-190713	025-007100
025-010788	025-006412	025-010786	025-006473
025-011077	025-006459	025-010787	025-006692
025-011387	025-006676	025-010822	025-013646
025-011388	025-006677	025-011535	025-006693
025-011485	025-006687	025-011537	025-003911
025-011486	025-006688	025-011664	025-003928
025-011536	025-006690	025-011692	026-190710
025-011636	025-011183	025-011693	025-003910
025-011940	025-012063	025-013399	025-003916
025-013600	025-013324	025-013599	025-003917
025-013630	025-013620	025-004246	025-003918
025-013631	025-013638	025-013633	025-003921
025-013632	025-013639	025-010637	025-003922
025-013634	026-190714	025-013635	025-003924
025-013636	026-190715	025-013643	025-003926
025-013640	026-190716	027-000111	025-003929
025-013642	025-006469	027-000112	025-004007
027-000110	025-011179	025-013668	025-006725
025-013641	025-011180	025-013619	
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025-003940	025-011448	025-006466	
025-003945	025-011538	025-007074	
025-003946	025-012057	025-013595	
025-003955	025-013010	025-013596	
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025-003996	025-013667	025-006149	
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025-006148	027-000114	025-006152	
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025-006923	025-011182	025-006160	
025-009591	025-011488	025-006161	
025-012181	025-011724	025-006162	
025-003942	026-163655	025-006163	
025-006685	026-181411	025-006164	
025-003948	026-201430	025-006165	
025-003957	026-210758	025-006166	
025-003949	026-235157	025-006170	
025-003950	026-247064	025-006467	
025-003951	025-004266	025-006675	
025-005663	025-008956	025-006686	
025-006142	025-011663	025-007810	
025-006154	026-190709	025-013644	
025-006155	026-190711	025-013645	
025-006156	026-190712	026-190717	

EXHIBIT B

PUBLIC INFRASTRUCTURE IMPROVEMENTS

The Public Infrastructure Improvements include the construction of the following improvements on or near the Parcels that will directly benefit the Parcels and all related costs of permanent improvements (including, but not limited to, those costs listed in Section 133.15(B) of the Ohio Revised Code):

- **Roadways.** Construction, reconstruction, extension, opening, improving, widening, grading, draining, curbing or changing of the lines and traffic patterns of roads, highways, streets, intersections, bridges (both roadway and pedestrian), sidewalks, bikeways, medians and viaducts accessible to and serving the public, and providing lighting systems, signalization, and traffic controls, and all other appurtenances thereto, including, but not limited to, improvements to (a) Morrison Road from Tech Center Drive to Claycraft Road, (b) Claycraft Road from Morrison Road to Taylor Station Road, (c) Science Blvd. from Claycraft Road to Tech Center Drive, (d) Tech Center Drive from Science Blvd. to Taylor Station Road, (e) Leavitt Service Road, and (f) Bricklawn Avenue.
- **Water/Sewer.** Construction, reconstruction or installation of public utility improvements (including any underground municipally owned utilities), storm and sanitary sewers (including necessary site grading therefore), water and fire protection systems, and all appurtenances thereto, including, but not limited to, improvements along or within the right-of-ways of (a) Morrison Road from Tech Center Drive to Claycraft Road, (b) Claycraft Road from Morrison Road to Taylor Station Road, (c) Science Blvd. from Claycraft Road to Tech Center Drive, (d) Tech Center Drive from Science Blvd. to Taylor Station Road, (e) Leavitt Service Road, and (f) Bricklawn Avenue.
- **Utilities.** Construction, reconstruction or installation of gas, electric and communication service facilities and all appurtenances thereto, including, but not limited to, the installation of fiber optic cable along or within the right-of-ways of (a) Morrison Road from Tech Center Drive to Claycraft Road, (b) Claycraft Road from Morrison Road to Science Blvd., and (c) Tech Center Drive from Science Blvd. to Taylor Station Road.
- **Stormwater.** Construction, reconstruction and installation of stormwater and flood remediation projects and facilities, including such projects and facilities on private property when determined to be necessary for public health, safety and welfare.
- **Demolition.** Demolition, including demolition on private property when determined to be necessary for public health, safety and welfare;
- **Parks.** Construction or reconstruction of one or more public parks, including grading, trees and other park plantings, park accessories and related improvements, together with all appurtenances thereto;

EXHIBIT B

- **Streetscape/Landscape.** Construction or installation of streetscape and landscape improvements including trees, tree grates, signage, curbs, sidewalks, street and sidewalk lighting, trash receptacles, benches, newspaper racks, burial of overhead utility lines and related improvements, together with all appurtenances thereto, including, but not limited to, improvements along or within the right-of-ways of (a) Morrison Road from Tech Center Drive to Bricklawn Avenue, (b) Morrison Road & Taylor Road, (c) Morrison Road & Tech Center Drive, (d) Morrison Road & Bricklawn Avenue, (e) Tech Center Drive & Science Blvd., (f) Tech Center Drive & Taylor Station Road, (g) Claycraft Road & Science Blvd., (h) Claycraft Road & Taylor Station Road, and (i) Taylor Station Road & southern corporation limit
- **Real Estate.** Acquisition of real estate or interests in real estate (including easements) (a) necessary to accomplish any of the foregoing improvements or (b) in aid of industry, commerce, distribution or research; and
- **Professional Services.** Engineering, consulting, legal, administrative, and other professional services associated with the planning, design, acquisition, construction and installation of the foregoing improvements and real estate.