



Gahanna

TIRC RECOMMENDATIONS TY2024
COMMITTEE OF THE WHOLE
JANUARY 12, 2026

What is the Tax Incentive Review Council

Role: Required by ORC to review each Post-94 CRA agreement for compliance and make a recommendation to City Council to continue, modify or cancel an existing property tax abatement.

TIRC also receives reports for Pre-94 projects & TIF area activity.

Make Up:

- Auditors Representatives – Michael Stinziano, Nate Shipman
- Commissioners Representatives – Anthony Jones, Lois Carson
- Townships Representatives – Rich Courter, Joe Laborie
- GJPS Representatives – Cliff Hetzel
- Eastland-Fairfield Representatives – Cherelle Turner
- City Representatives – Jeff Kessler, Opal Brant

City Staff's Role

- Collect & verify reporting information from companies & prior-year TIF activity – Q1
- Prepare and submit reports to Ohio Department of Development - March 31st
- Prepare and present report to CRA Housing Council – Spring-Summer
- Prepare and present report to TIRC – August
- Present TIRC Recommendation to Council for final decision - September

Council's Role

- To pass legislation annually to **continue**, **modify** or **cancel** the abatement agreements.



Abatement Performance TY24

	Job Retention	Job Creation	Total Payroll
Committed	751	462	\$22,808,009
Reported	751	593	\$38,386,668
Difference	0	131	\$15,578,659

- 1 abatement expired in 2024 – \$31,705
- All companies **OVERPERFORMED** in Job Creation (not in creation period)
- TIRC found that **all 13 abatements were in compliance** with job creation and payroll commitments and should be **CONTINUED**
- Estimated income tax collections exceeded agreement amounts by **\$629,525**