

MEMORANDUM

TO: Gahanna City Council
CC: Laurie Jadwin, Mayor
Jeff Gottke, Director of Economic Development
Jeremy VanMeter, Clerk of Council
FROM: Priya D. Tamilarasan, City Attorney
DATE: January 23, 2026
RE: 2024 TIRC

The following questions were posed as it relates to the 2024 Tax Incentive Review Council meeting on August 25, 2025, and the discussion anticipated at Committee of the Whole on January 26, 2026:

1. Clarification of if ORC allows for alternate representatives to attend *and* vote if confirmed representatives are not able to attend
2. Does having alternate representatives attend as opposed to confirmed representatives affect the validity of the TIRC recommendation?
3. What are the implications if no representatives from the City are present?
4. Clarification on "receipt by the legislative authority" Does this mean the 60 days for Council vote begins when Administration receives or when Council does?

Please find below the answers and discussion to each question.

1. No, the City may not send alternate representatives unless there has been action by Council to concur in their appointment. The Ohio Revised Code §5709.85 only allows for the County Auditor to send a designee. All other members must be appointed by their respective authorities.
2. Yes for Mifflin Township (CRA #1 and 3). No for Jefferson Township (CRA #2, 4, and 5). The non-appointed members who voted would be invalid. However, for Jefferson Township agreements/incentives, there was a sufficient quorum to proceed. See the discussion below for the composition and quorum.

3. It depends on whether there is sufficient quorum to conduct business without the City Representatives.

The TIRC is composed of 10 members, with 2 members changing based on which Township applies. Specifically: 3 members appointed by the County Commissioners; 2 members appointed by the City; 2 members of each township to which the instrument or agreement granting the tax exemption applies; the county auditor or the county auditor's designee; 1 member appointed by the Gahanna-Jefferson Board of Education; and 1 member from Eastland Fairfield Career and Technical School.

The valid members¹ in attendance at this TIRC meeting were as follows:

Board of Commissioners: (2) Anthony Jones, Lois Carson

Jefferson Township: (2) Rich Courter, Joe Laborie

County Auditor: (1) Michael Stinziano

GJPS: (1) Cliff Hetzel

EFCTS: (1) Cherrelle Turner

There were no members present for Mifflin Township. Therefore, for the Mifflin Township incentives and agreements, there were only 5 members present out of a body of 10. This is not a quorum, as a majority of members are required. Without a quorum, business cannot be conducted and any votes of the body are invalid.

For the Jefferson Township incentives and agreements, there were 7 present out of a body of 10, which does represent a quorum. The body's votes are valid, even if the City members' votes are invalid.

4. The 60 days to act begins when Council receives the recommendations, not when Administration receives it. The statute differentiates between the municipal corporation, the chief executive officer, and the legislative authority. The timeframe is specifically triggered by the receipt by the legislative authority, i.e. Council.

¹ This assumes each member, other than the City members, were properly appointed.