

RESOLUTION DECLARING IMPROVEMENTS TO CERTAIN TRACTS OF REAL PROPERTY TO BE A PUBLIC PURPOSE, DESCRIBING THE PUBLIC IMPROVEMENTS TO BE MADE TO DIRECTLY BENEFIT THOSE TRACTS, REQUIRING THE OWNERS THEREOF TO MAKE SERVICE PAYMENTS IN LIEU OF TAXES, AND ESTABLISHING AN ACCOUNT IN THE COUNTY'S REDEVELOPMENT TAX EQUIVALENT FUND FOR THE DEPOSIT OF SUCH SERVICE PAYMENTS, AND RELATED AUTHORIZATIONS PURSUANT TO SECTIONS 5709.77 THROUGH 5709.83, ET SEQ. OF THE OHIO REVISED CODE AND DECLARING AN EMERGENCY.

WHEREAS, Ohio Revised Code Sections 5709.77 through 5709.83, et seq., (the "TIF Statutes") provide that this Board may declare improvements to tracts of real property located in the unincorporated territory of the County to be a public purpose, thereby exempting those improvements from real property taxation for a period of time, specify public infrastructure improvements to be made to directly benefit those tracts, and provide for the making of service payments in lieu of taxes by owners thereof; and

WHEREAS, pursuant to the TIF Statutes, this Board desires to: (i) declare improvements to certain parcels of real property in unincorporated territory of Ashtabula County (the "County") within Austinburg Township, which are described in the attached Exhibit A (individually "Parcel", collectively the "Parcels") to be for a public purpose; (ii) declare "improvements" as defined in the TIF Statutes to the Parcels to be for a public purpose and seventy-five percent (75%) of such improvements exempt from real property taxation for a period not to exceed ten (10) years; (iii) specify the public infrastructure improvements that will benefit or serve the Parcels, and (iv) declare and provide for payments in lieu of taxes by all owners of the Parcels; and

WHEREAS, this Board desires to make or cause to be made the public infrastructure improvements in the County described in Exhibit B (the "Public Infrastructure Improvements"), which have been made or that once made would benefit or serve the Parcels; and

WHEREAS, this Board has determined that it is necessary and appropriate and in the best interests of the County to provide for service payments in lieu of real property taxes ("Service Payments," as further defined below) by all current owners, future owners and subsequent owners of parcels located on the Property within the Incentive District, pursuant to R.C. Section 5709.79;

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of Ashtabula County, Ohio, that:

Section 1. This Board authorizes and directs any County Commissioner, acting individually, pursuant to the TIF Statutes, to execute on behalf of this Board, and file with the Ashtabula County Auditor a Form DTE 24 Application For Real Property Tax Exemption (together with such exhibits, documents and information as such County Commissioner deems necessary or appropriate) pursuant to R.C. Section 5709.78(B)(2), applying for real property tax exemption on behalf of the owners of real property parcels located within the Incentive District.

Section 2. This Board further authorizes and directs any County Commissioner, acting individually, to take such action and to execute and deliver, on behalf of this Board, such additional instruments, agreements, certificates, and other documents as may be in such Commissioner's discretion necessary or appropriate in order to carry out the intent of this Resolution and the TIF Resolution, and to diligently pursue that Application for Real Property Tax Exemption with the Ashtabula County Auditor, Ashtabula County Treasurer, the Ohio Department of Taxation, or other such applicable agency as may be deemed necessary or appropriate. Such documents will be in the form not substantially inconsistent with the terms of this Resolution, as such Commissioner in his or her discretion deems necessary or appropriate.

Section 3. Pursuant to and in accordance with R.C. Section 5709.78(A), this Board hereby declares

improvements (as defined in R.C. 5709.77) (the "Improvement") to the parcels identified on Exhibit A and incorporated herein by reference as if fully set forth herein to be a public purpose.

Section 4. The Public Infrastructure Improvements described in Exhibit B, attached hereto and incorporated herein by reference as if fully set forth herein, are hereby designated as those Public Infrastructure Improvements that benefit or serve, or that once made will benefit or serve, the Parcels.

Section 5. The Parcels shall be exempt from real property taxation as provided in Section 6 of this Resolution for a period of ten (10) years commencing with the tax year after the effective date of this resolution in which an exempted Improvement first appears on the tax list and duplicate real and public utility property.

Section 6. Seventy-five percent (75%) of the increase in the assessed value of each of the Parcels (as the same may have been or hereafter may be subdivided, consolidated or combined from time to time and appearing on future tax duplicates) first appearing on the tax list and duplicate of real and public utility property (or would appear if not for the exemption by this Resolution), within the Incentive District subsequent to the effective date of this Resolution (the "Exempted Portion of the Improvement") shall be a public purpose, and shall be exempt from real property taxation for the period specified in Section 3 of this Resolution.

Section 7. The County shall at its sole cost and expense construct, or cause to be constructed, the Public Infrastructure Improvements, more fully described in Exhibit B.

Section 8. As provided in R.C. Section 5709.79, each current owner, each future owner and each subsequent owner of a Parcel (each an "Owner") is hereby required to make annual service payments in lieu of taxes to the Ashtabula County Treasurer (the "Treasurer") on or before the final dates for payment of real property taxes. Each such payment (including interest and penalties) 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 payable against the Exempted Portion of the Improvement with respect to the parcel if such Exempted Portion of the Improvement were not exempt from taxation. The payments in lieu of taxes are collectively referred to herein, together with any penalties and interest, as the "Payments in Lieu of Taxes". The obligation of each current and future Owner to pay such Payments in Lieu of Taxes is an obligation running with the land. The Treasurer shall remit all Payments in Lieu of Taxes, together with any associated roll back payments received by the Treasurer in accordance with R.C. Section 319.302 (the "Property Tax Rollback Payments") in respect of the Exempted Portion of the Improvement as to each Parcel, to the County for deposit in the Ashtabula County Austinburg Township Redevelopment Tax Equivalent Fund established in Section 9 hereof. This Board hereby authorizes the County Administrator or other appropriate officers of the County to provide such information and certifications and execute and deliver or accept delivery of such instruments as are necessary and incidental to collect those Payments in Lieu of Taxes and Property Tax Rollback Payments and to make such arrangements as are necessary and proper for payment to the County of the Payments in Lieu of Taxes and Property Tax Rollback Payments.

Any late payments shall be subject to penalty and bear interest at the then current rate established under R.C. Sections 323.121 and 5703.47, as may be amended from time to time, or any successor provisions thereto, as the same may be amended from time to time. Payments in Lieu of Taxes and Property Tax Rollback Payments are collectively referred to herein as the "Service Payments." The Service Payments shall be allocated and deposited in accordance with Section 7 of this Resolution.

Pursuant to the provisions of R.C. Section 5709.91, all Payments in Lieu of Taxes (and any interest and penalties thereon) will be treated in the same manner as taxes for all purposes of the lien described in R.C. Section 323.11, including but not limited to, the priority of the lien and the collection of Payments in Lieu of Taxes, will apply to the lots or Property located within the Incentive District.

Section 9. This Board hereby establishes, pursuant to and in accordance with the provisions of R.C. Section 5709.80, the Ashtabula County Austinburg Township Redevelopment Tax Equivalent Fund (the "Fund"), into which shall be deposited all of the Service Payments distributed to the County by or on behalf of the Treasurer in respect of the Exempted Portion of the Improvement to each Parcel, as provided in R.C. Section 5709.79. Pursuant to R.C. Section 5709.80, this Board hereby establishes separate accounts within the Fund, designated as the Austinburg TIF

Accounts (the “Accounts”), to collect Service Payments attributable to parcels located in the Incentive District. This Board hereby provides that all of the moneys deposited in the Fund and the Accounts shall be used to pay any and all acquisition, construction, installation, financing costs and any and all other direct and indirect costs of the Public Infrastructure Improvements, as further described in Section 8 of this Resolution.

The Fund and the Accounts shall remain in existence so long as Service Payments are collected and used for the aforesaid purposes, after which said Fund and the Accounts shall be dissolved in accordance with R.C. Section 5709.80. Upon dissolution, any incidental surplus money remaining in the Fund and the Accounts shall be transferred to the general fund of the County, as provided in R.C. Section 5709.80. This may only occur after all acquisition, construction, installation, financing and all other direct and indirect costs of the Public Infrastructure Improvements have been paid.

Section 10. The County agrees that the Service Payments deposited into the Fund and the Accounts shall be used to pay all costs associated with the Public Infrastructure Improvements, including, without limitation, “costs of permanent improvements” set forth in R.C. Section 133.15(B), and incurred with respect to the Public Infrastructure Improvement so long as funds are available.

Funds shall be disbursed from the Funds and Accounts to the County so long as there are eligible costs incurred by the County that are outstanding. The County shall certify the costs incurred for the Public Infrastructure Improvements. Cost certifications will be kept on file, including the cost of Public Infrastructure Improvements and provide evidence thereof to substantiate these costs. The County will review and determine the total costs that were incurred and that are eligible.

Reimbursements to the County will be made twice annually after the Service Payments are received in the Funds and Accounts. Payments are anticipated to be made in approximately May and November of each year so long as Service Payments are received by the County and there are outstanding Public Infrastructure Improvement costs.

Section 11. This Board hereby authorizes the County Administrator, or other officials of the County, as appropriate, to provide such information and certifications, and execute and deliver or accept delivery of such instruments, as are necessary and incidental to collect the Service Payments and to take such actions as are necessary or appropriate to implement the transactions contemplated by this Resolution, including the filing of one or more applications for exemption as provided in R.C. Section 5709.911.

Section 12. The exemption from property taxation resulting from this Resolution is subject to annual review by the TIRC pursuant to R.C. Section 5709.85. The TIRC (consisting of the members described in R.C. 5709.85(A) (2)) shall review all agreements granting exemptions from property taxation and shall determine whether the owner of the exempted property has complied with the agreements.

Section 13. The County hereby incorporates by reference the nondiscriminatory hiring policies adopted pursuant to Resolution No. 02022-5 for use in connection with construction of the Public Infrastructure Improvements.

Section 14. The introductory paragraph and recitals first set forth above are incorporated herein by reference as if fully set forth herein.

Section 15. The County shall perform such acts as are reasonably necessary or appropriate to effect, claim, reserve and maintain the exemptions from real property taxation granted under this Resolution, and joining in the execution of all documentation and providing any necessary certificates required in connection with such exemptions.

Section 16. The County Administrator, or any other official of the County, as appropriate, is authorized and directed to sign any other documents, instruments or certificates and to take such actions as are necessary or appropriate to consummate or implement the actions described herein or contemplated by this Resolution.

Section 17. Pursuant to R.C. Section 5709.78(H), the Clerk to the Board of Commissioners is hereby directed to deliver a copy of this Resolution to the Director of Ohio Development Services Agency within fifteen days after its

passage. On or before March 31 of each year that the exemption set forth in this Resolution hereof remains in effect, the County Administrator or other authorized official of this County shall prepare and submit to the Director of the Department of Development of the State of Ohio the status report required under R.C. Section 5709.78(H).

Section 18. This Board finds and determines that all formal actions of this Board concerning and relating to the adoption of this resolution were taken in an open meeting of this Board and that all deliberations of this Board that resulted in those formal actions were in meetings open to the public in compliance with the law.

Section 19. This resolution shall be in full force and effect immediately upon its adoption.

**ASHTABULA COUNTY COMMISSIONERS
CERTIFICATION PAGE**

Resolution No. 2022-470

November 01, 2022

RESOLUTION DECLARING IMPROVEMENTS TO CERTAIN TRACTS OF REAL PROPERTY TO BE A PUBLIC PURPOSE, DESCRIBING THE PUBLIC IMPROVEMENTS TO BE MADE TO DIRECTLY BENEFIT THOSE TRACTS, REQUIRING THE OWNERS THEREOF TO MAKE SERVICE PAYMENTS IN LIEU OF TAXES, AND ESTABLISHING AN ACCOUNT IN THE COUNTY'S REDEVELOPMENT TAX EQUIVALENT FUND FOR THE DEPOSIT OF SUCH SERVICE PAYMENTS, AND RELATED AUTHORIZATIONS PURSUANT TO SECTIONS 5709.77 THROUGH 5709.83, ET SEQ. OF THE OHIO REVISED CODE AND DECLARING AN EMERGENCY

Upon the motion of Kathryn L. Whittington, seconded by Casey R. Kozlowski.

VOTE:

J.P. Ducro IV	Aye
Casey R. Kozlowski	Aye
Kathryn L. Whittington	Aye

CERTIFICATE OF CLERK

IT IS HEREBY CERTIFIED that the foregoing is a true and correct transcript of a resolution acted upon and duly passed by the Board of County Commissioners of Ashtabula County, Ohio, on the date noted above.



Lisa Hawkins, Clerk of the Board
Board of County Commissioners
Ashtabula County, Ohio

EXHIBIT A
Austinburg Twp. TIF Parcels

Parcel Identification Number	Acreage	Location Address	Owner Name	Eff. Tax Rate	Appraised Land	Appraised Building	Full Yr. Taxes
07-003-00-029-01	5.077	2930 CLAY ST	PIATEK JEFF	57.190154	\$43,600.00	\$0.00	\$872.70
07-003-00-045-01	10.377	2246 STATE ROUTE 45	SSA DELAWARE LLC	57.190154	\$1,039,700.00	\$443,100.00	\$29,681.10
07-003-00-046-03	1	2246 STATE ROUTE 45	SSA DELAWARE LLC	57.190154	\$100,200.00	\$0.00	\$2,005.66
07-003-00-044-00	2.251	2246 STATE ROUTE 45	SSA DELAWARE LLC	57.190154	\$441,100.00	\$500,100.00	\$18,840.16
07-003-00-013-00	2.775	2064 STATE ROUTE 45	TETRICK JOHNNIE	57.190154	\$96,600.00	\$465,800.00	\$11,257.30
07-003-00-015-00	1.69	2058 STATE ROUTE 45	DOT SELF STORAGE LLC	52.044517	\$24,000.00	\$41,200.00	\$1,087.52
07-040-00-003-00	7.397	0 SIDLEY CT	R W SIDLEY INC	57.190154	\$295,900.00	\$0.00	\$5,923.20
07-040-00-001-00	1.348	2807 SIDLEY CT	PHI BETA HOLDINGS LLC	57.190154	\$293,600.00	\$231,400.00	\$10,508.74
07-003-10-001-00	2.066	2849 G H DR	GOLDEN ARCH & LIMITED PARTNERSHIP	57.190154	\$387,500.00	\$359,400.00	\$14,950.62
07-040-00-004-00	4.385	2689 SIDLEY CT	ROSEROCK HOLDINGS LLC	57.190154	\$197,300.00	\$575,900.00	\$15,477.40
07-040-00-002-01	0.909	0 SIDLEY CT	R W SIDLEY INC	57.190154	\$40,900.00	\$0.00	\$818.98
07-040-00-002-00	1.504	0 SIDLEY CT	R W SIDLEY INC	57.190154	\$65,500.00	\$0.00	\$1,311.38
07-003-10-005-00	1.745	2900 G H DR	PAMT INVESTMENT GROUP LLC	57.190154	\$266,000.00	\$2,209,900.00	\$49,559.28
07-003-10-004-00	1.665	0 G H DR	PAMT INVESTMENT GROUP LLC	57.190154	\$164,700.00	\$0.00	\$3,297.00
07-003-10-007-00	0.701	2850 G H DR	WH CAPITAL LLC	57.190154	\$183,200.00	\$161,900.00	\$6,907.98
07-003-00-034-00	1.32	2153 STATE ROUTE 45	TETRICK KRIS R	57.190154	\$110,900.00	\$5,300.00	\$1,938.68
07-003-10-006-00	1.911	0 G H DR	PAMT INVESTMENT GROUP LLC	57.190154	\$189,400.00	\$0.00	\$3,791.14
07-003-00-033-01	1.03	2147 STATE ROUTE 45	TETRICK KRIS R & TETRICK JOHNNY	57.190154	\$82,100.00	\$14,700.00	\$1,609.52
07-003-00-033-02	1.908	2121 STATE ROUTE 45	CLAY STREET PLAZA LLC	57.190154	\$146,000.00	\$151,000.00	\$5,944.90
07-003-00-050-01	1	2138 STATE ROUTE 45	EMERINE PROPERTY MANAGEMENT LLC	57.190154	\$80,400.00	\$63,500.00	\$2,880.70
07-003-00-050-00	0.991	2138 STATE ROUTE 45	CMD AUSTINBURG LLC	52.044517	\$79,700.00	\$16,400.00	\$1,596.98
07-003-00-050-02	0.864	0 STATE ROUTE 45	SAMARDZIJA MARINA	57.190154	\$57,900.00	\$0.00	\$1,159.24
07-040-00-005-50	1.67	0 CORPORATE DR	BUCYRUS LODGING INC	57.190154	\$66,800.00	\$0.00	\$1,337.10
07-040-00-005-40	1.674	0 CORPORATE DR	BUCYRUS LODGING INC	57.190154	\$66,800.00	\$0.00	\$1,337.10

07-003-00-033-00	5.609	2880 CLAY ST	CLAY STREET PLAZA LLC	57.190154	\$92,900.00	\$0.00	\$1,859.84
07-003-00-038-01	1.35	2239 STATE ROUTE 45	KRANAUER JOHN S & KRANAUER BERNADETTE S	57.190154	\$264,600.00	\$286,600.00	\$11,033.12
07-003-00-038-00	0.986	2241 STATE ROUTE 45	2241 STATE RT 45 LLC	57.190154	\$171,800.00	\$0.00	\$3,438.86
07-003-00-014-00	1.63	2092 ST RT 45	3600 MICHIGAN CO LTD	57.190154	\$131,300.00	\$163,400.00	\$5,899.18
07-003-10-003-00	1.566	2883 G H DR	PAMT INVESTMENT GROUP LLC	57.190154	\$155,200.00	\$0.00	\$3,106.58
07-003-00-033-03	2	2121 STATE ROUTE 45	HOGAN REAL ESTATE LP	57.190154	\$140,500.00	\$195,300.00	\$6,722.14
07-040-00-005-30	2.196	0 CORPORATE DR	BUCYRUS LODGING INC	57.190154	\$87,800.00	\$0.00	\$1,757.48
07-003-00-028-00	26.68	2864 CLAY ST	DOWD ANN E TRUSTEE & DOWD WILLIAM TRUSTEE ET AL	52.044517	\$101,600.00	\$0.00	\$144.90
07-003-00-028-02	2.07	2864 CLAY ST	MILLER GROUP HOLDINGS LP	57.190154	\$161,500.00	\$464,200.00	\$12,524.64
07-040-00-010-00	0.171	0 STATE ROUTE 45	BUCYRUS LODGING INC	57.190154	\$14,900.00	\$0.00	\$298.52
07-040-00-004-98	5.161	0 SIDLEY CT	A&S PROPERTIES HOLDINGS LLC	57.190154	\$193,500.00	\$0.00	\$3,873.50
07-003-00-048-00	1.61	2162 STATE ROUTE 45	TREBUCHON RITA M	52.044517	\$124,300.00	\$32,400.00	\$2,194.18
07-040-00-005-10	1.396	0 CORPORATE DR	BUCYRUS LODGING INC	57.190154	\$121,600.00	\$0.00	\$2,434.06
07-040-00-005-20	3.582	0 CORPORATE DR	BUCYRUS LODGING INC	57.190154	\$71,600.00	\$0.00	\$1,433.20
07-003-00-032-00	14.946	2920 GH Drive	CAPPO Properties LLC	57.184379	\$384,000	\$1,303,800	\$33,790.04
TOTAL	128				\$6,736,900.00	\$7,685,300	\$284,604.62

EXHIBIT B
Public Infrastructure Improvements

The Ashtabula County Board of Commissioners desires to make or shall cause to make the following Public Infrastructure Improvements which once made would be a public purpose and would benefit the Parcels outlined in EXHIBIT A: improvements to streets, including but not limited to Sidley Court, sewer and water lines, electric, natural gas; storm water drainage and retention basin improvements (flood) and associated appurtenances; enhancement of public waterways: intersection improvements undertaken by the County, and site preparation, easement and road right of way acquisition; any necessary traffic signalization; all indirect costs relating to the above, including project engineering and inspection/oversite coordination, and any related environmental review assessment/archeological project costs; all grant preparation fees; all project related legal counsel fees; remediation, land acquisition, demolition; and all costs in connection with financing the Public Infrastructure Improvements including bond or note financing and including interest expenses and legal expenses in connection therewith.