

RESOLUTION APPROVING ENTERPRISE ZONE AGREEMENT WITH THIRD DIMENSION, INC. FOR TAX ABATEMENT

WHEREAS, Third Dimension, Inc. has submitted the following Enterprise Zone Agreement for the approval of the board, to-wit:

This agreement made and entered into as of April 20, 2021 (the "Effective Date") by and between the Board of County Commissioners, Ashtabula County, Ohio, a county, with its main offices located at 25 W. Jefferson Street, Jefferson Ohio (hereinafter referred to as "County") and Third Dimension Inc. (hereinafter referred to as "Third Dimension Inc."), with its corporate headquarters located at 633 Pleasant Avenue, Geneva, Ohio 44041, WITNESSETH;

WHEREAS, the "County" has encouraged the development of real property and the acquisition of personal property located in the area designated as an Enterprise Zone; and

WHEREAS, Third Dimension Inc. plans for construction of a one hundred twelve-thousand square-foot (112,000 sf) addition to increase operations with an expansion of its existing facility (hereinafter referred to as the "PROJECT") within the boundaries of the aforementioned Enterprise Zone, provided that the appropriate development incentives are available to support the economic viability of said PROJECT; and

WHEREAS, the Board of County Commissioners of Ashtabula County, Ohio, by Resolution Number 89-368 adopted on the 13th day of April 1989, Resolution Number 89-500 adopted on the 15th day of May 1989, and Resolution Number 92-507 adopted on the 7th day of May 1992 designated the area as an "Enterprise Zone" pursuant Chapter 5709 of the Ohio Revised Code; and Resolution Number 97-233 adopted on the 27th day of February 1997.

WHEREAS, effective May 26, 1989, the Director of Development of the State of Ohio determined that the aforementioned area designated in said Resolution Numbers 89-368, 89-500, 92-507, and 97-233 contain the characteristics set forth in Section 5709.61 (A) of the Ohio Revised Code and certified said area as an Enterprise Zone under said Chapter 5709; and

WHEREAS, Board of Ashtabula County Commissioners having the appropriate authority for the stated type of project is desirous of providing Third Dimension Inc. with incentives available for the development of the PROJECT in said Enterprise Zone under Chapter 5709 of the Ohio Revised Code; and

WHEREAS, Third Dimension Inc. has submitted a proposed agreement application (herein attached as Exhibit A) to the Board of Ashtabula County Commissioners pursuant to Section 5709.63 (B) of the Ohio Revised Code, said application (hereinafter referred to as "APPLICATION"); and

WHEREAS, Third Dimension Inc. has remitted the required state application fee of \$750.00 made payable to the Ohio Development Service Agency with the application to be forwarded with the final agreement; and

WHEREAS, Third Dimension Inc. has negotiated with the Ashtabula County Enterprise Zone Manager and developed and agreed to conditions of tax abatement outlined in Section 4 below; and

WHEREAS, The Enterprise Zone Manager of Ashtabula County has investigated the application of Third Dimension Inc. and has recommended the same to the Board of County Commissioners of Ashtabula County on the basis that Third Dimension Inc. is qualified by financial responsibility and business experience to create and preserve employment opportunities in said Enterprise Zone and improve the economic climate of Ashtabula County; and

WHEREAS, the project site as proposed by Third Dimension Inc. is located in the City of Geneva, Geneva Area City Schools and the Ashtabula County Technical and Career Center and all three have been notified in accordance with Section 5709.83 and been given a copy of the APPLICATION; and

WHEREAS, pursuant to Section 5709.63(B) and in conformance with the format required under Section 5709.631 of the Ohio Revised Code, the parties hereto desire to set forth their agreement with respect to matters hereinafter contained; NOW,

THEREFORE, in consideration of the mutual covenants hereinafter contained and the benefit to be derived by the parties from the execution hereof, the parties herein agree as follows:

- 1. Third Dimension Inc. shall invest a total of thirteen million dollars (\$13,000,000) in an expansion PROJECT, including nine million eight hundred ninety thousand dollars (\$9,890,000) to construct approximately a one hundred twelve thousand square foot (112,000 sf) addition to its facility at 633 Pleasant Avenue, Geneva, Ohio 44041, to construct a new building addition to house additional equipment and staff.

Said facility shall be constructed on all or part of permanent parcel number 200029003201 as the same is known and designed on the Auditors revised list of lots in Ashtabula, Ohio.

The PROJECT will begin on or about April 15, 2021 and all construction and installation is anticipated to be completed on or about December 31, 2021.

The total investment of this EXPANSION project is greater than 10% of the market value of the facility assets already owned at the site prior to such expenditures as evidenced in Exhibit A.

- 2. Third Dimension Inc. shall create within a time period not exceeding 36 months after the completion of the project, the equivalent of 23 full-time job(s) opportunities and 0 part-time job opportunities. Third Dimension Inc. will use its best efforts to retain 63 full-time jobs and 0 part-time jobs at the PROJECT site during the term of this agreement. As of the Effective Date, Third Dimension Inc. has 63 full-time permanent employees, 0 part-time permanent employees, 0 full-time temporary employees, and 0 part-time temporary employees at the project site.

This increase in the number of employees will result in approximately one million (\$1,000,000) of additional annual payroll for Third Dimension Inc. The following is an itemization by the type of new jobs created: full-time permanent \$1,000,000 and part-time permanent \$0. The retention of the existing jobs will maintain the current annual payroll of approximately four million nine hundred thousand dollars (\$4,900,000).

- 3. Third Dimension Inc. shall provide to the proper Tax Incentive Review Council any information reasonably required by the council to evaluate the enterprise's compliance with the agreement, including returns filed pursuant to section 5711.02 and 5727.08 of the Ohio Revised Code if requested by the Council.
- 4. Ashtabula County hereby grants Third Dimension Inc. a tax exemption for real property improvements made to the PROJECT site pursuant to Section 5709.62, 5709.63 or 5709.632 of the Ohio Revised Code and shall be in the following amounts:

The exemption commences the first year for which the real property would first be taxable were that property not exempted from taxation. No exemption shall commence after 2023 nor extend beyond 2032.

Year of Tax Exemption

Tax Exemption Amount

2023	60%
2024	60%
2025	60%
2026	60%
2027	60%
2028	60%
2029	60%
2030	60%
2031	60%
2032	60%

Each identified project improvement will receive a ten-year exemption period.

Third Dimension Inc. must file the appropriate tax forms (DTE 23) with the County Auditor to effect and maintain the exemptions covered in the agreement.

5. Each year during the Term, Third Dimension Inc. shall pay an annual fee equal to the greater of one percent of the dollar value of incentives offered under the agreement or five hundred dollars (\$500): provided, however, that if the value of the incentives exceeds two hundred fifty thousand dollars (\$250,000), the fee shall not exceed two thousand five hundred dollars (\$2,500). The fee shall be made payable to the Ashtabula County Treasurer once per year for each year the agreement is effective on the days and in the following forum: The fee is to be paid to the Enterprise Zone Manager by June 15th each year and made out to the Ashtabula County Treasurer.

This fee shall be deposited by the COUNTY in a special fund created for such purpose and shall be used exclusively for the purpose of complying with section 5709.68 of the revised code and by tax incentive review council created under section 5709.85 of the revised code exclusively for the purposes of performing the duties prescribed under that section.

6. Third Dimension Inc. shall pay such real and tangible personal property taxes that are duly owed and not exempted under this agreement and are charged against such property and shall file all tax reports and returns as required by law. If Third Dimension Inc. fails to pay such taxes or file such returns and reports, all incentives granted under this agreement are rescinded beginning with the year for which such taxes are charged or such reports or returns are required to be filed and thereafter.
7. The COUNTY shall perform such acts as are necessary to appropriate to effect, claim, reserve, and maintain exemptions from taxation granted under this agreement including, without limitation, joining in the execution of all documentation and providing any necessary certificates required in connection with such exemptions.
8. If for any reason the Enterprise Zone designation expires, the Director of the Ohio Development Service Agency revokes certification of the zone, or Ashtabula County revokes the designation of the zone, entitlements granted under this agreement shall be continued for the five-year period specified under this agreement, unless Third Dimension Inc. materially fails to fulfill its obligations under this agreement and Ashtabula County terminates or modifies the exemptions from taxation granted under this agreement.
9. If Third Dimension Inc. materially fails to fulfill its obligations under this agreement, or if the COUNTY determines that the certification as to delinquent taxes required by this agreement is fraudulent, the COUNTY may terminate or

modify the exemptions from taxation granted under this agreement and may require the repayment of the amount of taxes that would have been payable had the property not been exempted from taxation under this agreement.

10. Third Dimension Inc. hereby certifies that, as of the Effective Date, Third Dimension Inc. does not owe any delinquent real or tangible personal property taxes to any taxing authority of the State of Ohio, and does not owe delinquent taxes for which Third Dimension Inc. is liable under Chapter 5733, 5735, 5739, 5741, 5743, 5747, or 5753 of the Revised Code, or, if such delinquent taxes are owed, Third Dimension Inc. currently is paying the delinquent taxes pursuant to an undertaking enforceable by the State of Ohio or an agent or instrumentality thereof, has filed a petition in bankruptcy under 11 U.S.C.A. 101, et seq., or such a petition has been filed against Third Dimension Inc.. For the purposes of the certification, delinquent taxes are taxes that remain unpaid on the latest day prescribed for payment without penalty under the chapter of the Revised Code governing payment of those taxes.
11. Third Dimension Inc., and the COUNTY acknowledge that this agreement must be approved by formal action of the legislative authority of Ashtabula County as a condition for the agreement to take effect. This agreement takes effect upon such approval.
12. The COUNTY has developed a policy to ensure recipients of Enterprise Zone tax benefits practice non-discriminating hiring in its operations. By executing this agreement, Third Dimension Inc. is committing to following non-discriminating hiring practices acknowledging that no individual may be denied employment solely on the basis of race, religion, sex, disability, color, national origin, or ancestry.
13. Exemptions from taxation granted under this agreement shall be revoked if it is determined that Third Dimension Inc., any successor enterprise, or any related members (as those terms are defined in Section 5709.61 of the Ohio Revised Code) has violated the prohibition against entering into this agreement under Division (E) of Section 3735.671, or section 5709.62, 5709.63, or 5709.632 of the Ohio Revised Code prior to the time prescribed by that division or either of those sections.
14. In any three-year period during which this agreement is in effect, if the actual number of employee positions created or retained by Third Dimension Inc. is not equal to or greater than seventy-five percent (75%) of the number of employee positions estimated to be created or retained under this agreement during that three-year period, Third Dimension Inc. shall repay the amount of taxes on property that would have been payable had the property not been exempted from taxation under this agreement during that three-year period. In addition, the County may terminate or modify the exemptions from taxation granted under this agreement.
15. This agreement is not transferable or assignable without the express, written approval of Ashtabula County.

**ASHTABULA COUNTY COMMISSIONERS
CERTIFICATION PAGE**

Resolution No. 2021-160

April 20, 2021

**RESOLUTION APPROVING ENTERPRISE ZONE AGREEMENT WITH THIRD
DIMENSION, INC. FOR TAX ABATEMENT**

Upon the motion of Casey R. Kozlowski, seconded by J.P. Ducro IV.

VOTE:

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

**Aye
Aye
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

OHIO ENTERPRISE ZONE AGREEMENT

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WHEREAS, Third Dimension Inc. plans for construction of a one hundred twelve-thousand square-foot (112,000 sf) addition to increase operations with an expansion of its existing facility (hereinafter referred to as the "PROJECT") within the boundaries of the aforementioned Enterprise Zone, provided that the appropriate development incentives are available to support the economic viability of said PROJECT; and

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WHEREAS, Board of Ashtabula County Commissioners having the appropriate authority for the stated type of project is desirous of providing Third Dimension Inc. with incentives available for the development of the PROJECT in said Enterprise Zone under Chapter 5709 of the Ohio Revised Code; and

WHEREAS, Third Dimension Inc. has submitted a proposed agreement application (herein attached as Exhibit A) to the Board of Ashtabula County Commissioners pursuant to Section 5709.63 (B) of the Ohio Revised Code, said application (hereinafter referred to as "APPLICATION"); and

WHEREAS, Third Dimension Inc. has remitted the required state application fee of \$750.00 made payable to the Ohio Development Service Agency with the application to be forwarded with the final agreement; and

WHEREAS, Third Dimension Inc. has negotiated with the Ashtabula County Enterprise Zone Manager and developed and agreed to conditions of tax abatement outlined in Section 4 below; and

WHEREAS, The Enterprise Zone Manager of Ashtabula County has investigated the application of Third Dimension Inc. and has recommended the same to the Board of County Commissioners of Ashtabula County on the basis that Third Dimension Inc. is qualified by financial responsibility and business experience to create and preserve employment opportunities in said Enterprise Zone and improve the economic climate of Ashtabula County; and

WHEREAS, the project site as proposed by Third Dimension Inc. is located in the City of Geneva, Geneva Area City Schools and the Ashtabula County Technical and Career Center and all three have been notified in accordance with Section 5709.83 and been given a copy of the APPLICATION; and

WHEREAS, pursuant to Section 5709.63(B) and in conformance with the format required under Section 5709.631 of the Ohio Revised Code, the parties hereto desire to set forth their agreement with respect to matters hereinafter contained; NOW,

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8. If for any reason the Enterprise Zone designation expires, the Director of the Ohio Development Service Agency revokes certification of the zone, or Ashtabula County revokes the designation of the zone, entitlements granted under this agreement shall be continued for the five-year period specified under this agreement, unless Third Dimension Inc. materially fails to fulfill its obligations under this agreement and Ashtabula County terminates or modifies the exemptions from taxation granted under this agreement.
9. If Third Dimension Inc. materially fails to fulfill its obligations under this agreement, or if the COUNTY determines that the certification as to delinquent taxes required by this agreement is fraudulent, the COUNTY may terminate or modify the exemptions from taxation granted under this agreement and may require the repayment of the amount of taxes that would have been payable had the property not been exempted from taxation under this agreement.
10. Third Dimension Inc. hereby certifies that, as of the Effective Date, Third Dimension Inc. does not owe any delinquent real or tangible personal property taxes to any taxing authority of the State of Ohio, and does not owe delinquent taxes for which Third Dimension Inc. is liable under Chapter 5733, 5735, 5739, 5741, 5743, 5747, or 5753 of the Revised Code, or, if such delinquent taxes are owed, Third Dimension Inc. currently is paying the delinquent taxes pursuant to an undertaking enforceable by the State of Ohio or an agent or instrumentality thereof, has filed a petition in bankruptcy under 11 U.S.C.A. 101, et seq., or such a petition has been filed against Third Dimension Inc.. For the purposes of the certification, delinquent taxes are taxes that remain unpaid on the latest day prescribed for payment without penalty under the chapter of the Revised Code governing payment of those taxes.
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15. This agreement is not transferable or assignable without the express, written approval of Ashtabula County.

IN WITNESS WHEREOF, the Board of Ashtabula County Commissioners, and pursuant to

Resolution Number 2021-160, has caused this instrument to be executed this 20th day of April 20, 2021 and Kathryn Whittington, JP Ducro IV, Casey Kozlowski, its Board of Commissioners, has caused

this instrument to be executed on this 20th day of April, 2021

ASHTABULA COUNTY BOARD OF COMMISSIONERS

BY: [Signature]
Kathryn Whittington, President

[Signature]
Witness /Date 7/20/21

[Signature]
JP Ducro IV, Vice President

[Signature]
Witness/Date 4/20/2021

[Signature]
Casey Kozlowski, County Commissioner

[Signature]
Witness/Date 4/20/2021

[Signature] 4-15-2021
Third Dimension Inc.

[Signature] 4-15-2021
Witness/Date

[Signature]
Exp 2-12-2024

Rina Hawkins 4/20/21

Witness/Date

Enterprise Zone Agreement between Ashtabula County Commissioners and Third Dimension Inc.

Approved as to legal form:

Colleen O'Toole

Colleen O'Toole. - Ashtabula County Prosecuting Attorney

Geneva Area City Schools

Eric M. Kujala, Superintendent
Geneva, Ohio 44041
AN EQUAL OPPORTUNITY EMPLOYER

March 18, 2021

Board of Education
135 South Eagle Street
(440) 466-4831, Ext. 1154

High School
1301 South Ridge East
(440) 466-4831, Ext. 4001

Middle School
839 Sherman Street
(440) 466-4831, Ext. 2001

Austinburg Elementary
3030 Route 307 - Austinburg
(440) 466-4831, Ext. 6001

Cork Elementary
341 State Route 534
(440) 466-4831, Ext. 5001

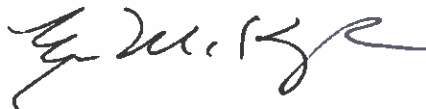
**Geneva Platt R. Spencer
Elementary**
755 Austin Rd.
(440) 466-4831, Ext. 3001

Ashtabula County Commissioners
25 West Jefferson Street
2nd Floor Old Courthouse
Jefferson, Ohio 44047

Dear Ashtabula County Commissioners:

At the March 17, 2021 meeting of the Geneva Area City Schools Board of Education, the Board authorized the Superintendent to write a letter of support for the Enterprise Zone Tax Incentive. This letter indicates that the Geneva Board of Education supports the Enterprise Zone Tax Incentive of 60% for 10 years enabling Third Dimension to complete the new addition to their current facility located at 633 Pleasant Avenue in Geneva, Ohio. While the Board understands that no approval from the School Board is necessary for this particular tax incentive, the Board appreciates being notified.

Sincerely,



Eric M. Kujala
Superintendent



Mr. R. Scott Wludyga
Superintendent

Mrs. Lindsey M. Elly
Treasurer

March 16, 2021

Ashtabula County Commissioners
Mrs. Kathryn Whittington, President
25 West Jefferson Street
Jefferson, OH 44047

Dear President Whittington:

The Ashtabula County Technical & Career Center supports your request for the Enterprise Zone Tax Incentive Application for Third Dimension, Inc.

If you have any further questions, please contact me at 440-576-6015, extension 1048.

Cordially,

R. Scott Wludyga
Superintendent

Cc: Ashtabula County 503 Corporation
Growth Partnership for Ashtabula County
Sarah Bogardus, Enterprise Zone Manager