

**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 Kingsville 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 to begin upon execution of this resolution; (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, in order to ensure the accuracy of the zoning/land use classification of parcels being submitted for Tax Increment Financing (TIF) district in Kingsville Township, Ashtabula County, Ohio, the Kingsville Township Board of Trustees has submitted a verification letter that the 19 parcels shown on the map labeled Exhibit C have been classified as commercial; 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 in accordance with 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 in accordance with 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 Kingsville 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 Kingsville 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 Kingsville 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. 2024-452**

**October 01, 2024**

**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 J.P. Ducro IV, seconded by Casey R. Kozlowski.**

**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.

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*Crystal Sturgill*  
Crystal Sturgill, Clerk of the Board  
Board of County Commissioners  
Ashtabula County, Ohio

*Acting*

# Kingsville Township Board of Trustees

James Branch, Township Trustee, Chairman  
5890 Cemetery Rd  
Kingsville, OH 44048  
(440) 224-2491  
[jim.branch@kingsvilletwp.org](mailto:jim.branch@kingsvilletwp.org)

September 18, 2024

To whom it may concern,

**Subject: Zoning / Land use classification of parcels being submitted for Tax Increment Financing (TIF) district in Kingsville Township, Ashtabula County, Ohio.**

This letter is to verify that the 19 parcels shown on the attached map have been classified by the Ashtabula County Auditor's office as commercial or industrial and are also part of Kingsville Township's Accommodation Commercial (AC) zoning district.

The table provided with the map shows the current Auditor's classification which only includes parcels with commercial (400-499) and industrial codes (300-399). The green shaded area is the township's AC zoning district meant to accommodate commercial ventures at the I-90 interchange.

If any further verification or clarification is needed, please contact our zoning inspector, Michael DeFazio, at [mike.defazio@kingsvilletwp.org](mailto:mike.defazio@kingsvilletwp.org) or myself using the information above.

Sincerely,  
James Branch



## Kingsville Township Trustees

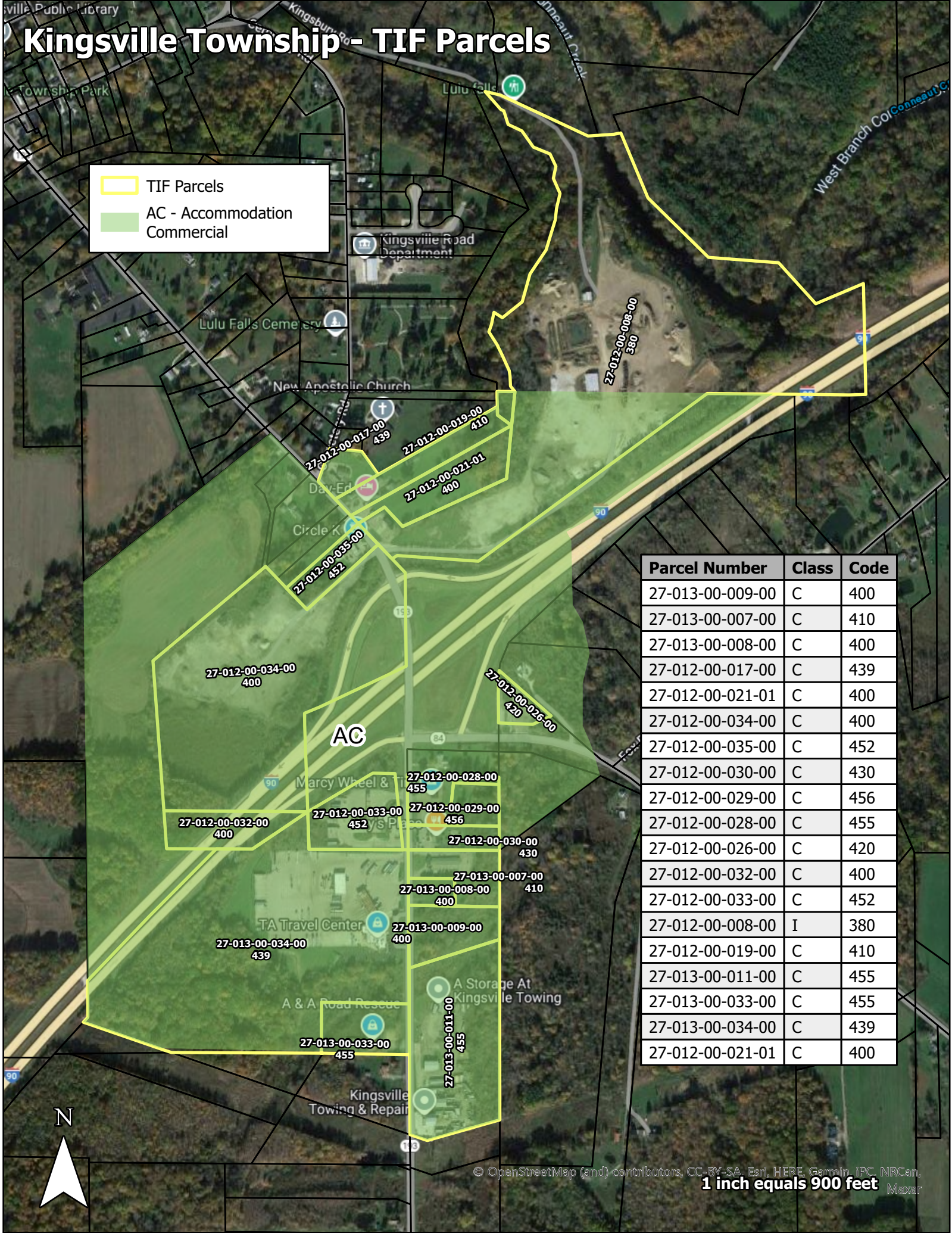
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# Kingsville Township - TIF Parcels

TIF Parcels  
 AC - Accommodation Commercial



Parcel Number	Class	Code
27-013-00-009-00	C	400
27-013-00-007-00	C	410
27-013-00-008-00	C	400
27-012-00-017-00	C	439
27-012-00-021-01	C	400
27-012-00-034-00	C	400
27-012-00-035-00	C	452
27-012-00-028-00	C	430
27-012-00-030-00	C	456
27-012-00-029-00	C	455
27-012-00-028-00	C	420
27-012-00-032-00	C	400
27-012-00-033-00	C	452
27-012-00-008-00	I	380
27-012-00-019-00	C	410
27-013-00-011-00	C	455
27-013-00-033-00	C	455
27-013-00-034-00	C	439
27-012-00-021-01	C	400