

**RESOLUTION APPOINTING MEMBERS TO THE TAX INCENTIVE REVIEW COUNCIL (TIRC) ESTABLISHED PURSUANT TO THE COMMUNITY REINVESTMENT AREA TAX INCENTIVE PROGRAM (CRA) FOR THE VILLAGE OF JEFFERSON**

WHEREAS, Ordinance No. 2024-0-3344, has been received from the Village of Jefferson amending Chapter 894 to be titled "Community Reinvestment Area Tax Incentive Program", to establish a new CRA for the entire village, to create a Community Reinvestment Housing Council and to create a Tax Incentive Review Council;

WHEREAS, in accordance with ORC 5709.85(A)(2), a Tax Incentive Review Council must be established with three (3) members of this council being appointed by the board of county commissioners; and

WHEREAS, the Tax Incentive Review Council shall annually review the compliance of each agreement involving the granting of exemptions for commercial or industrial real property improvements under ORC Section 3735.671 and make written recommendations to the CRA Council as to continuing, modifying, or terminating said agreement based upon the performance of the agreement; and

WHEREAS, the Ashtabula County Board of Commissioners would submit the following to serve on this Council with said terms to commence immediately and continue indefinitely at the pleasure of the Board of Commissioners:

Jake Brand                      Janet Discher                      Casey Kozlowski; now

THEREFORE, BE IT RESOLVED, By the Board of Commissioners of Ashtabula County, Ohio, the above named individuals be hereby appointed to the Tax Incentive Review Council said terms to commence immediately and expire at the pleasure of the Board of Commissioners.

**ASHTABULA COUNTY COMMISSIONERS  
CERTIFICATION PAGE**

**Resolution No. 2024-540**

**November 26, 2024**

**RESOLUTION APPOINTING MEMBERS TO THE TAX INCENTIVE REVIEW  
COUNCIL (TIRC) ESTABLISHED PURSUANT TO THE COMMUNITY  
REINVESTMENT AREA TAX INCENTIVE PROGRAM (CRA) FOR THE VILLAGE OF  
JEFFERSON**

**Upon the motion of J.P. Ducro IV, seconded by Kathryn L. Whittington.**

**VOTE:**

**Kathryn L. Whittington**

**J.P. Ducro IV**

**Casey R. Kozlowski**

**Aye**

**Aye**

**Abstain**

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

**ORDINANCE NO. 2024-O-\_\_\_\_ 3344 \_\_\_\_\_**

**AN ORDINANCE AMENDING CHAPTER 894  
TO BE TITLED "COMMUNITY REINVESTMENT AREA TAX INCENTIVE  
PROGRAM", TO ESTABLISH A NEW CRA FOR THE ENTIRE VILLAGE,  
TO CREATE A COMMUNITY REINVESTMENT HOUSING COUNCIL,  
AND TO CREATE A TAX INCENTIVE REVIEW COUNCIL**

**WHEREAS**, the council of the Village of Jefferson (hereinafter "Council") desires to pursue all reasonable and legitimate incentive measures to assist and encourage development throughout the Village of Jefferson in areas that have not enjoyed reinvestment from remodeling or new construction;

**WHEREAS**, a survey of housing, a copy of which is on file in the Village Office as required by ORC Section 3735.66, has been prepared for the entire Village area as depicted on Exhibit A, to be included in the proposed Jefferson Community Reinvestment Area (hereinafter "Jefferson CRA");

**WHEREAS**, Chapter 894: Community Reinvestment Areas of the Codified Ordinances was enacted by Resolution 1653, on May 21, 1984, establishing Community Reinvestment Area No. 1., for a limited area of the Village as depicted on Exhibit B, and designating the Village Administrator as the Housing Officer, as described in Ohio Revised Code ("ORC") Sections 3735.65 and 3735.66;

**WHEREAS**, the previously enacted legislation establishing Community Reinvestment Area No. 1 has no active agreements between the Village of Jefferson and any commercial or industrial business;

**WHEREAS**, permanent changes to ORC Sections 3735.65 through 3735.70 have significantly revised the rules governing Community Reinvestment Areas;

**WHEREAS**, the maintenance of existing and construction of new structures in the Village of Jefferson would serve to encourage economic stability, maintain real property values, and generate new employment opportunities; and

**WHEREAS**, the remodeling of existing structures or the construction of new structures in the Jefferson CRA constitutes a public purpose for which real property exemptions may be granted.

**NOW THEREFORE, BE IT ORDAINED** by the Council of the Village of Jefferson, Ashtabula County, Ohio, that:

Section 1: The entire village, designated as the Jefferson CRA, constitutes an area in which housing facilities or structures of historical significance are located, and in which new construction or repair of existing facilities has been discouraged.

Section 2: Section 894.01 Community Reinvestment Area No. 1. of Part Eight – Business Regulation and Taxation Code of the Codified Ordinances of the Village of Jefferson, as currently in effect, is hereby repealed.

Section 3: Chapter 894 Community Reinvestment Areas of Part Eight – Business Regulation and Taxation Code of the Codified Ordinances of the Village of Jefferson, is hereby amended as follows:

**CHAPTER 894**  
**Community Reinvestment Area Tax Incentive Program**

**894.01 PURPOSE.**

The area designated as the Village of Jefferson Community Reinvestment Area (hereinafter “Jefferson CRA”) constitutes an area in which housing facilities or structures of historical significance are located, and in which new construction or repair of existing facilities has been discouraged.

**894.02 ESTABLISHMENT.**

Pursuant to ORC Section 3735.66, the Jefferson CRA is hereby established in the following described area and encompasses the entire corporate limits of the Village of Jefferson:

(a) The Jefferson CRA is approximately depicted as the cross hatched area on the map attached to Ordinance No. 2024-O-\_\_\_\_\_, marked Exhibit “A” and by this reference incorporated herein.

(b) Only residential, commercial and/or industrial properties consistent with the applicable zoning regulations within the designated Jefferson CRA will be eligible for exemptions under this Program.

**894.03 ELIGIBILITY.**

All properties identified in Exhibit “A” attached to Ordinance No. 2024-O-\_\_\_\_\_ as being within the Jefferson CRA (consisting of all properties within the corporation limits of the Village of Jefferson, Ohio as of December 1, 2024) are eligible for exemption from taxation, dependent on the type of project to be undertaken. This proposal is a public/private partnership intended to promote and expand conforming uses in the designated area. As part of the project, the Village intends to undertake supporting public improvements in the designated area.

**894.04 TAX EXEMPTION.**

(a) Commercial and Industrial Properties. Within the Jefferson CRA, the percentage of the tax exemption on the increase in the assessed valuation resulting from improvements to a commercial or industrial real property and the term of the exemption shall be negotiated on a case-by-case basis in advance of construction or remodeling occurring according to the rules outlined in the ORC Section 3765.67. The results of the negotiation as approved by this Council shall be set in writing in a Community Reinvestment Area Agreement as outlined in ORC Section 3735.671, subject to the following:

(1) Remodeling:

A. Commercial Properties: Up to fifteen (15) years, and up to seventy-five percent (75%) for the remodeling of existing commercial facilities, when

the cost of remodeling is at least fifty thousand dollars (\$50,000).

- B. **Industrial Properties:** Up to fifteen (15) years, and up to seventy-five percent (75%) for the remodeling of existing industrial facilities, when the cost of remodeling is at least two hundred and fifty thousand dollars (\$250,000).

(2) **New Construction:**

Commercial and Industrial Properties: Up to fifteen (15) years and up to seventy-five percent (75%) for the construction of new commercial or industrial facilities.

(b) **Residential Properties.** For residential property, a tax exemption on the increase in the assessed valuation resulting from the improvements as described in ORC Section 3735.67 shall be granted upon application by the property owner and certification thereof by the designated Housing Officer for the following periods.

(1) **Remodeling:**

A. *Twelve (12) years* for the remodeling of a residential dwelling containing not more than two housing units and upon which the cost of remodeling is at least *fifty thousand dollars (\$50,000)*, and with such exemption being *sixty percent (60%)* for each of the *twelve years*.

B. Five (5) years for the remodeling of an existing multi-unit residential building containing at least three (3), but not more than four (4), residential units, when the cost of remodeling is at least one hundred thousand dollars (\$100,000) but not less than thirty three thousand three hundred thirty dollars (\$33,330) per unit, and with such exemption being twenty-five percent (25%) for each of the five years.

(2) **New Construction:**

A. *Twelve (12) years* for new residential construction consisting of not more than two dwelling units in one building with such exemption being *sixty percent (60%)* for each of the *twelve years*.

B. Five (5) years for new multi-unit residential construction consisting of at least three (3), but not more than four (4), residential units in one building, and with such exemption being twenty-five percent (25%) for each of the five years.

(c) If remodeling qualifies for an exemption, during the period of the exemption, the exempted percentage of the dollar amount of the increase in market value of the structure shall be exempt from real property taxation. If new construction qualifies for an exemption, during the period of the exemption the exempted percentage of the structure shall not be considered to be an improvement on the land on which it is located for the purpose of real property taxation.

**894.05 HOUSING OFFICER.**

To administer and implement the provisions of this chapter, the Village Administrator is designated the Housing Officer as described in ORC 3735.65 through 3735.70.

#### **894.06 COMMUNITY REINVESTMENT AREA HOUSING COUNCIL.**

(a) A "Community Reinvestment Area Housing Council" (hereinafter "CRA Council") shall be created, consisting of two members appointed by the Mayor, two members appointed by Village Council and one member appointed by the Village Planning Commission. The majority of the members shall then appoint two additional members who shall be residents within the area. Terms of the members of the CRA Council shall be for three years. An unexpired term resulting from a vacancy in the CRA Council shall be filled in the same manner as the initial appointment was made.

(b) The CRA Council shall make an annual inspection of the properties within the district for which an exemption has been granted under ORC Section 3735.67.

(c) The CRA Council shall hear appeals under ORC Section 3735.70.

(d) The CRA Council reserves the right to re-evaluate the designation of the Jefferson Community Reinvestment Area after December 31, 2025, on an annual basis, at which time the council may direct the Housing Officer to not accept any new applications for exemptions as described in ORC Section 3735.67.

#### **894.07 TAX INCENTIVE REVIEW COUNCIL.**

(a) A Tax Incentive Review Council (hereinafter "TI Review Council") shall be established pursuant to ORC Section 5709.85 and shall consist of three representatives appointed by the Board of County Commissioners; two representatives of the Village of Jefferson, appointed by the Mayor with Village Council concurrence; the county auditor or its designee; a representative of the Jefferson Area Local School District Board of Education; and a representative of the Ashtabula County Technical & Career Center Board of Education.

(b) At least two members of the TI Review Council shall be residents of the Village of Jefferson.

(c) The TI Review Council shall annually review the compliance of each agreement involving the granting of exemptions for commercial or industrial real property improvements under ORC Section 3735.671 and make written recommendations to the CRA Council as to continuing, modifying, or terminating said agreement based upon the performance of the agreement.

#### **894.08 APPLICATION PROCESS.**

Any owner of real property located in the Jefferson CRA eligible for exemption from taxation may file an application with the Housing Officer and such application shall be received and processed pursuant to ORC Section 3735.67.

#### **894.09 AUTHORIZATION; EFFECTIVE DATE.**

This chapter shall take effect and be enforced from and after the earliest period allowed by law and pursuant to ORC Sections 3735.65 to 3735.70.

**Section 4:** The Village Council reserves the right to re-evaluate the designation of the Jefferson CRA after December 31, 2025, on an annual basis, at which time Village Council may direct the Housing Officer to not accept any new applications for exemptions as described in ORC 3735.67.

**Section 5:** The Village Council hereby finds and determines that all formal actions relative to the passage of this Ordinance were taken in an open meeting of this Council, that all deliberations of this Council and of its committees, if any, which resulted in formal action were taken in meetings open to the public, in full compliance with the applicable legal requirements, including Section 121.22 of the ORC.

**Section 6:** The Mayor of the Village of Jefferson is hereby directed and authorized to forward this Ordinance and map of the Jefferson CRA to the Director of the Ohio Development Services Agency pursuant to ORC Sections 3735.65 to 3735.70.

**Section 7:** This ordinance shall take effect and be enforced from and after the earliest period allowed by law and upon assignment by the Director of the Ohio Development Services Agency of a unique designation by which the Jefferson CRA shall be identified for purposes of ORC Sections 3735.65 to 3735.70. The owner of real property located in the Jefferson CRA and eligible for exemption from taxation pursuant to this Ordinance may file an application for an exemption from real property taxation of a percentage of the assessed valuation of a new structure, or of the increased assessed valuation of an existing structure after remodeling began, if the new structure or remodeling is completed after the Effective Date, provided such exemption is not subject to approval by the Jefferson Area Board of Education.

**WHEREFORE**, this Ordinance shall take effect at the earliest date allowed by law.

**Passed by Council on the** \_\_\_\_\_ **day of** \_\_\_\_\_ **2024.**

\_\_\_\_\_ **Yeas**      \_\_\_\_\_ **Nays**

**AUTHENTICATION:**

\_\_\_\_\_  
Patricia A. Fisher  
Clerk/Treasurer of Council

\_\_\_\_\_  
James Chiacchiero  
Mayor

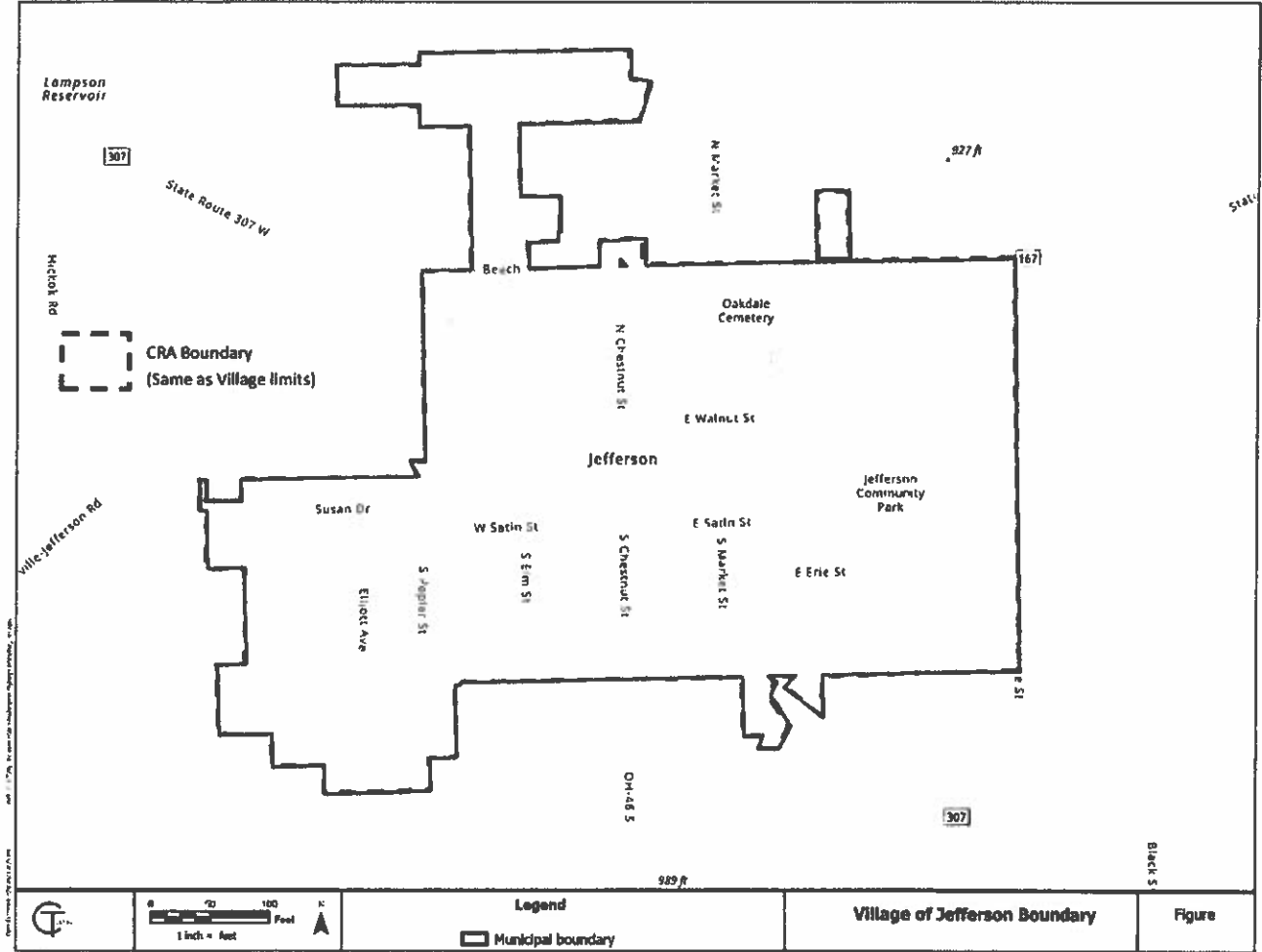
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Date

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Date

**APPROVED AS TO LEGAL FORM:**

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Jason L. Fairchild, Esq.  
Village Solicitor

Exhibit A. Village of Jefferson Proposed Community Reinvestment Area (CRA) Boundary, XX, 2023



**Exhibit B. Boundaries of Existing Community Reinvestment Area No. 1. From Chapter 894**

**BOUNDARIES OF COMMUNITY REINVESTMENT AREA NO. 1**

