

CITY OF CANAL WINCHESTER
TAX INCENTIVE REVIEW COUNCIL
FOR
FRANKLIN COUNTY

Wednesday, August 26, 2020, 2:30 PM
Virtual Meeting via GoToMeeting

Please join the meeting from your computer, tablet or smartphone.

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United States: +1 (872) 240-3212

Access Code: 883-854-909

AGENDA

1. Call to Order
2. Introduction of Members
3. Purpose of the Tax Incentive Review Council
4. Review and Approval of 2019 TIRC Minutes
5. Review of Tax Incentive Projects
 - a. Canal Winchester Community Reinvestment Area #1
 - A. 184-000045 4 EAST WATERLOO, LLC
 - B. 184-000123 4 EAST WATERLOO, LLC
 - C. 184-000197 WATERLOO HIGH, LLC
 - D. 184-000227 RRCT, LLC
 - E. 184-000229 25 N HIGH, LLC
 - F. 184-000241 MAKDREW DEVELOPMENT CO LTD
 - G. 184-000258 LYNCH INVESTMENT PROPERTIES, LLC
 - H. 184-000282 60 ELM, LLC
 - I. 184-000321 BOB MCDORMAN REAL ESTATE, LLC
 - J. 184-000733 LARK ENTERPRISE INC
 - K. 184-000789 MARK CAULK
 - L. 184-000855 BREWDOG COLUMBUS, LLC
 - M. 184-000855 BREWDOG COLUMBUS, LLC (HOTEL)
 - N. 184-001376 MGD INVESTMENTS, LLC
 - O. 184-002270 TS TRIM INDUSTRIES INC
 - P. 184-003240 CANAL WINCHESTER HOLDINGS, LLC

- b. Canal Winchester Community Reinvestment Area #2
 - A. 184-000426 ZEALER CARL C
- c. Route 33 Community Reinvestment Area –
Created via Resolution 18-017 passed on October 15, 2018
 - No active projects for the 2019 tax year.
- d. Canal Winchester Tax Increment Finance District
 - A. Gender Road Public Improvement TIF

5. Other Business

6. Adjournment

Canal Winchester's
 Tax Incentive Review Council for FRANKLIN COUNTY
 updated: 8/13/20

Each year, the TIRC and the Housing Officer for Canal Winchester shall review all agreements granting exemptions from real and personal property taxation, and agreements which fall under the review process of the TIRC hereafter in accordance with Ohio Law.

The FRANKLIN COUNTY TIRC consists of ten (10) members appointed as follows:

- Franklin County Auditor or designee; who serves a chair of the TIRC
- Franklin County Commissioners - 3 appointments
- Mayor - 2 appointments, with concurrence by Village Council
- Madison Township Trustees - 2 appointments
- Canal Winchester Board of Education - 1 appointment
- Eastland-Fairfield Joint Vocational District Board of Education - 1 appointment

<u>Name</u>	<u>Title</u>	<u>Address</u>	<u>Phone No.</u>	
<u>Franklin County Auditor (also serves as Chair of the TIRC)</u>				
Michael Stinziano (PR Casey - designee)	Auditor	373 South High Street 21st Floor Columbus, OH 43215	525-3200	prcasey@franklincountyohio.gov
Kelly Washington	Appraiser	373 South High Street 20th Floor Columbus, OH 43215	525-5674	kellywashington@franklincountyohio.gov
<u>Franklin County Commissioners Appointees</u>				
Carli Boos			330-697-6429	carlie@ahaco.org
Kelan Craig			614-466-7587	kcraig@ohiohome.org
Michael Kinninger			614-481-3214	mkinninger@gmail.com
<u>Mayor Appointees</u>				
Bob Clark		370 Old Meadows Ct. Winchester, OH 43110		Canal bobclark2222@gmail.com
Steve Donahue		257 Old Coach Place Winchester, OH 43110	614-837-7693	Canal sdona10243@aol.com
<u>Madison Township Trustees Appointees</u>				
Susan Brobst	Administrator	4575 Madison Lane Groveport, OH 43125	614-836-5308	sbrobst@madisontownship.org
Gary York	Chief of Police	4575 Madison Lane Groveport, OH 43125	614-836-5355	gyork@madisontownship.org
<u>Canal Winchester Board of Education Appointee</u>				
Nicholas Roberts	Treasurer	290 Washington Street Canal Winchester, Ohio 43110	837-4533	nroberts@cwls.us
<u>Eastland-Fairfield Joint Vocational District</u>				

CANAL WINCHESTER TAX INCENTIVE REVIEW COUNCIL FOR FRANKLIN COUNTY

Minutes:
July 24, 2019

Members Present: P.R. Casey, Designee from Franklin County Auditor (Chair); Shelley May, Designee from Franklin County Auditor; Kelly Washington, Designee from Franklin County Auditor; Gary York, Madison Township appointee; Christine Boucher, Eastland-Fairfield Joint Vocational District representative; Michael Kinninger, Franklin County Board of Commissioners Appointee; Steve Donahue, Mayor appointee.

Also present: Mayor Michael Ebert; Lucas Haire, Canal Winchester Development Director; Trisha Buchanan, Administrative Assistant City of Canal Winchester.

Call to Order: Mr. Casey called the meeting to order at 3:06 pm.

Introduction of Members: Council members introduced themselves and who they represented.

Approval of Previous Meeting Minutes: Mr. Kinninger moved to approve the 2018 minutes. Ms. Boucher seconded the motion. The motion passed unanimously.

Review of Canal Winchester CRA #1 Incentives:

Mr. Haire reported on the fifteen properties located in CRA #1 currently receiving tax abatements on improvements to real property. The report was based on information compiled from the most recent CRA #1 Housing Council Review tour conducted on Thursday, March 14, 2019. He stated that they are all in compliance.

Mr. Haire reported on the one property located in CRA #2 currently receiving tax abatements on improvements to real property. The report was based on information compiled from the most recent CRA #2 Housing Council Review tour conducted on March 14, 2019. He stated that it is in compliance.

Mr. Kinninger made a motion to accept the both reports and recommend the continuation of the tax abatements as previously reviewed. Ms. Boucher seconded the motion. The motion passed unanimously.

Gender Road Tax Increment Financing District:

Mr. Haire reported that BrewDog and MacIntosh have been added to the TIF. The TIF collected a total of \$252,550 in 2018 and to date, \$419,713 has been cumulatively collected. Mr. Haire also reported on existing agreements and liabilities and accounted for how the TIF funds are being distributed.

Other Business:

None.

Adjournment:

Ms. Boucher made a motion to adjourn the meeting, Mr. Donahue seconded the motion. The meeting was adjourned at 3:24pm.

RESOLUTION NO. 19-017

A RESOLUTION APPROVING THE RECOMMENDATIONS OF THE TAX INCENTIVE REVIEW COUNCIL FOR THE FRANKLIN COUNTY TAX ABATEMENT AREAS WITHIN THE CITY OF CANAL WINCHESTER

WHEREAS, the City of Canal Winchester has the statutory authority to create or be a part of various zones that provide economic development incentives, which include Community Reinvestment Areas, Enterprise Zones, and Tax Increment Financing Districts; and

WHEREAS, upon their creation of such zones, the City Council may consider entering into agreements with private sector entities engaged in economic development which divert or abate tax revenues as an incentive to encourage particular economic development projects to occur; and

WHEREAS, in the creation of these zones, O.R.C. 5709.85 provides that a Tax Incentive Review Council (TIRC) shall be created for each of the zones as required to review these agreements between the City or County and the private sector entities to establish compliance to the terms of the agreements; and

WHEREAS, each TIRC is mandated to review and make formal recommendations as to the compliance of the terms of each agreement within its zone on an annual basis prior to September 1 for the preceding year that concluded on December 31; and

WHEREAS, the recommendations of each TIRC are required to be forwarded to the City Council within 60 days of making the recommendations and the Council is required to act upon those recommendations;

NOW THEREFORE BE IT RESOLVED BY THE COUNCIL OF THE CITY OF CANAL WINCHESTER, STATE OF OHIO:

SECTION 1. That the Canal Winchester Tax Incentive Review Council for any zones located in Franklin County is required to review agreements as of December 31, 2018 has done so and has forwarded its recommendations to the City Council.

SECTION 2. The City Council has taken the recommendations under consideration within the 60-day time frame.

SECTION 3. The City Council accepts the recommendations of the TIRC to accept the report and continue the agreement for all the properties described below:

a. Canal Winchester Community Reinvestment Area #1

	<u>Parcel Number</u>	<u>Property Owner</u>
1.	184-000017	Gammell, David & Andrea S
2.	184-000045	4 East Waterloo, LLC
3.	184-000123	4 East Waterloo, LLC
4.	184-000136	Green Quarters, LLC
5.	184-000197	Waterloo High, LLC
6.	184-000229	25 N High, LLC
7.	184-000241	Makdrew Development Co, LLC
8.	184-000258	Lynch Investment Properties, LLC
9.	184-000321	Bob McDorman Real Estate, LLC
10.	184-000337	Gibbs, Thomas W & Vickie L
11.	184-000733	Lark Enterprise Inc
12.	184-000855	BrewDog Columbus, LLC
13.	184-001376	MGD Investments, LLC
14.	184-002270	TS Trim Industries Inc
15.	184-003240	Canal Winchester Holdings, LLC

SECTION 4. That this resolution shall take effect and be in force from and after its passage.

PASSED 8/19/2019

ATTEST Amanda M Jackson
CLERK OF COUNCIL

APPROVED AS TO FORM:

Sam D. [Signature]
LEGAL COUNSEL

[Signature]
PRESIDENT OF COUNCIL

[Signature]
MAYOR

DATE APPROVED 8-20-19

I hereby certify that the ordinance as set forth above was published for a period of not less than fifteen days after passage by the Council, by posting a copy thereof in not less than three (3) public places in the municipal corporation, as determined by Council and as set forth in the Canal Winchester Charter.

Amanda M Jackson
Finance Director/Clerk of Council

TAX YEAR 2019 STATUS REPORT FOR:

CANAL WINCHESTER C.R.A. #1

PARCEL #	OWNER'S NAME	TERMS	ABT TYPE	TOTAL APPRAISED VALUE	TOTAL ABATED VALUE	EST. FOREGONE TAX	TAX STATUS	ESTIMATED # OF JOBS	EFF. TAX YEARS	BUILDING STATUS	INSPECTION DATE
184-000045	4 EAST WATERLOO LLC	10 YRS / 100%	REMOD	200,000	43,000	\$ 1,425.63	Current	4	2016-2025	maintained	3/25/2020
184-000123	4 EAST WATERLOO LLC	10 YRS / 100%	REMOD	205,200	37,100	\$ 1,230.49	Current	2	2016-2025	maintained	3/25/2020
184-000197	WATERLOO HIGH LLC	10 YRS / 100%	REMOD	135,000	26,700	\$ 885.67	Current	8	2016-2025	maintained	3/25/2020
184-000227	RRCT LLC	10 YRS / 100%	REMOD	350,000	90,000	\$ 2,983.88	Current	27	2019-2028	maintained	3/25/2020
184-000229	25 N HIGH LLC	10 YRS / 100%	REMOD	182,000	98,900	\$ 3,279.41	Current	2	2017-2026	maintained	3/25/2020
184-000241	MAKDREW DEVELOPMENT CO LTD	10 YRS / 100%	REMOD	201,600	65,200	\$ 1,817.58	Current	0	2010-2019	maintained	3/25/2020
184-000258	LYNCH INVESTMENT PROPERTIES LLC	10 YRS / 100%	REMOD	92,300	32,500	\$ 1,077.98	Current	2	2017-2026	maintained	3/25/2020
184-000282	60 ELM LLC	10 YRS / 100%	REMOD	1,600,000	637,000	\$ 21,119.10	Current	15	2019-2028	maintained	3/25/2020
184-000321	BOB MCDORMAN REAL ESTATE LLC	15 YRS / 100%	NEW CONST	2,057,900	2,005,800	\$ 66,500.28	Current	0	2015-2029	maintained	3/25/2020
184-000733	LARK ENTERPRISES INC	10 YRS / 100%	REMOD	380,000	147,200	\$ 4,880.27	Current	22	2013-2022	maintained	3/25/2020
184-000789	CAULK MARK	5 YRS / 100%	REMOD	209,500	113,300	\$ 3,077.75	Current	0	2019-2033	maintained	3/25/2020
184-000855	BREWDOG COLUMBUS LLC	15 YRS / 100%	NEW CONST	13,770,700	12,435,400	\$ 412,283.18	Current	135	2017-2031	maintained	3/25/2020
184-000855	BREWDOG COLUMBUS LLC	15 YRS / 100%	NEW CONST				Current		2019-2033	maintained	3/25/2020
184-001376	MGD INVESTMENTS LLC	10 YRS / 100%	REMOD	110,200	31,900	\$ 889.69	Current	6	2017-2026	maintained	3/25/2020
184-002270	TS TRIM INDUSTRIES INC	15 YRS / 100%	NEW CONST	10,500,000	5,743,300	\$ 190,413.82	Current	394	2014-2028	maintained	3/25/2020
184-003240	CANAL WINCHESTER HOLDINGS LLC	15 YRS / 100%	NEW CONST	1,335,000	1,135,900	\$ 37,660.09	Current	26	2017-2031	maintained	3/25/2020
			TOTALS:	31,329,400	22,643,200	\$ 749,524.82		643	1 EXPIRES		

Gender Road Tax Increment Finance District

created by Ordinance 13-34 on November 5, 2013
amended by Ordinance 16-037 on December 19, 2016
and Ordinance 17-059 on December 18, 2017
30 year (non-school) TIF at 100%

Dollar Amount Deposited into the TIF in 2019:	\$230,211.05
Cumulative amount deposited:	\$649,924.05

Dollar Amount expensed from the TIF in 2019:	\$82,912.33
Cumulative amount expended:	\$271,701.33

Year first payment made	2015
Year of first expenditure	2015

	Current TIF Agreements and Liabilities as of 2019	Outstanding
CW Holdings ORD 15-040	\$380,589.50	\$ 260,589.50
Propero Canal Winchester	\$100,000.00	\$ -
City of CW -Hanners Park ORD 15-033	\$400,000.00	\$ 360,000.00
Central Ohio Transit Authority ORD 18-016	\$ 949,513.00	\$ 949,513.00
Opus - Winchester Blvd. ORD 19-024	\$600,000.00	\$600,000.00
Totals	\$2,430,102.50	\$ 2,170,102.50