



February 1, 2023

To: Board of Education of the Delaware Area Career Center

Subject: Ohio Revised Code Section 5709.83 Notice

This letter constitutes notice to the Board of Education of the Delaware Area Career Center (the "District"), under Section 5709.83 of the Ohio Revised Code, of the intent of the City of Powell, Ohio (the "City") to consider and vote upon an ordinance, a copy of which is enclosed as Attachment A (the "TIF Ordinance"), relating to the amendment the City's Ordinance No. 2010-59 (the "Original TIF Ordinance"). The Original TIF Ordinance, a copy of which is enclosed as Attachment B, granted an exemption of certain property from real estate taxation and declared certain improvements to be a public purpose under Section 5709.40(B) of the Ohio Revised Code (the "TIF Exemption"). The property is located within the territory of District, and is described in Exhibit A to the TIF Ordinance. The TIF Ordinance would exempt 100% of the Improvements (as defined in Ohio Revised Code Section 5709.40(A)) to such property for a period commencing the first tax year in which an Improvement attributable to a new structure first appears on the tax list and duplicate of real and public utility property and ending the earlier of (a) thirty (30) years after such commencement or (b) the date on which the City can no longer require service payments in lieu of taxes. The TIF Ordinance would extend the area of the Original TIF Ordinance to include two additional parcels.

While it is impossible to know with certainty how much increased value the Improvements will represent over the life of the TIF Exemption, the current estimated true value in money of the Improvements to the property within the territory of the District is approximately \$46,000,000.

The City Council intends to adopt the proposed TIF Ordinance on February 21, 2023.

Sincerely,

Receipt Acknowledged by the Delaware Area Career Center:

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

City Council  
Daniel Swartwout, Mayor  
Ferzan Ahmed   Jon C. Bennehoof   Tom Counts   Christina Drummond   Heather Karr   Brian Lorenz



ATTACHMENT A  
TIF ORDINANCE

City Council  
Frank Bertone, Mayor  
Jon C. Bennehoof   Tom Counts   Heather Karr   Brian Lorenz   Melissa Riggins   Daniel Swartwout





ORDINANCE 2023-07

**AN ORDINANCE AMENDING ORDINANCE 2010-59 TO INCLUDE CERTAIN ADDITIONAL PARCELS OF REAL PROPERTY IN THE TIF AREA SO THAT THOSE PARCELS WILL BE SUBJECT TO THE TAX EXEMPTION GRANTED IN, AND THE RELATED REQUIREMENT TO MAKE SERVICE PAYMENTS SET FORTH IN ORDINANCE 2010-59**

**WHEREAS**, this Council previously passed Ordinance 2010-59 on December 7, 2010 (the "Powell Commercial TIF Ordinance"), declaring improvements to certain parcels of real property to be a public purpose and requiring the owners of such parcels to make service payments in lieu of taxes on the improvements to parcels to fund those public improvements described in the Powell Commercial TIF Ordinance, all as provided in Sections 5709.40, 5709.42 and 5709.43 of the Ohio Revised Code; and

**WHEREAS**, this Council subsequently passed Ordinance 2012-50 on December 18, 2012, to add a certain parcel to the area included in the Powell Commercial TIF so that improvements to that parcel would be included in the declaration of public purpose for which a tax increment financing district has been established; and

**WHEREAS**, this Council subsequently passed Ordinance 2014-05 on February 18, 2014, to add certain parcel(s) to the area included in the Powell Commercial TIF so that improvements to that parcel would be included in the declaration of public purpose for which a tax increment financing district has been established; and

**WHEREAS**, this Council subsequently passed Ordinance 2014-63 on November 18, 2014, to add and delete certain parcel(s) to the area included in the Powell Commercial TIF so that improvements to that parcel would be included in the declaration of public purpose for which a tax increment financing district has been established; and

**WHEREAS**, this Council subsequently passed Ordinance 2016-69 on December 20, 2016, to add a certain parcel to the area included in the Powell Commercial TIF so that improvements to that parcel would be included in the declaration of public purpose for which a tax increment financing district has been established; and

**WHEREAS**, notice of this proposed Ordinance has been delivered to the Board of Education of the Olentangy Local School District (the "School District") and the Delaware Area Career Center (the "Joint Vocational School District") in accordance with and within the time period prescribed in R.C. Section 5709.83; and

**WHEREAS**, this Council desires to add certain additional parcels to the area included in the Powell Commercial TIF so that improvements to those parcels may be included in the declaration of public purpose for which a tax increment financing incentive district has been established.

City Council

Daniel Swartwout, Mayor

Ferzan Ahmed

Jon C. Bennehoof

Tom Counts

Christina Drummond

Heather Karr

Brian Lorenz

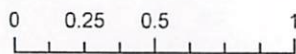
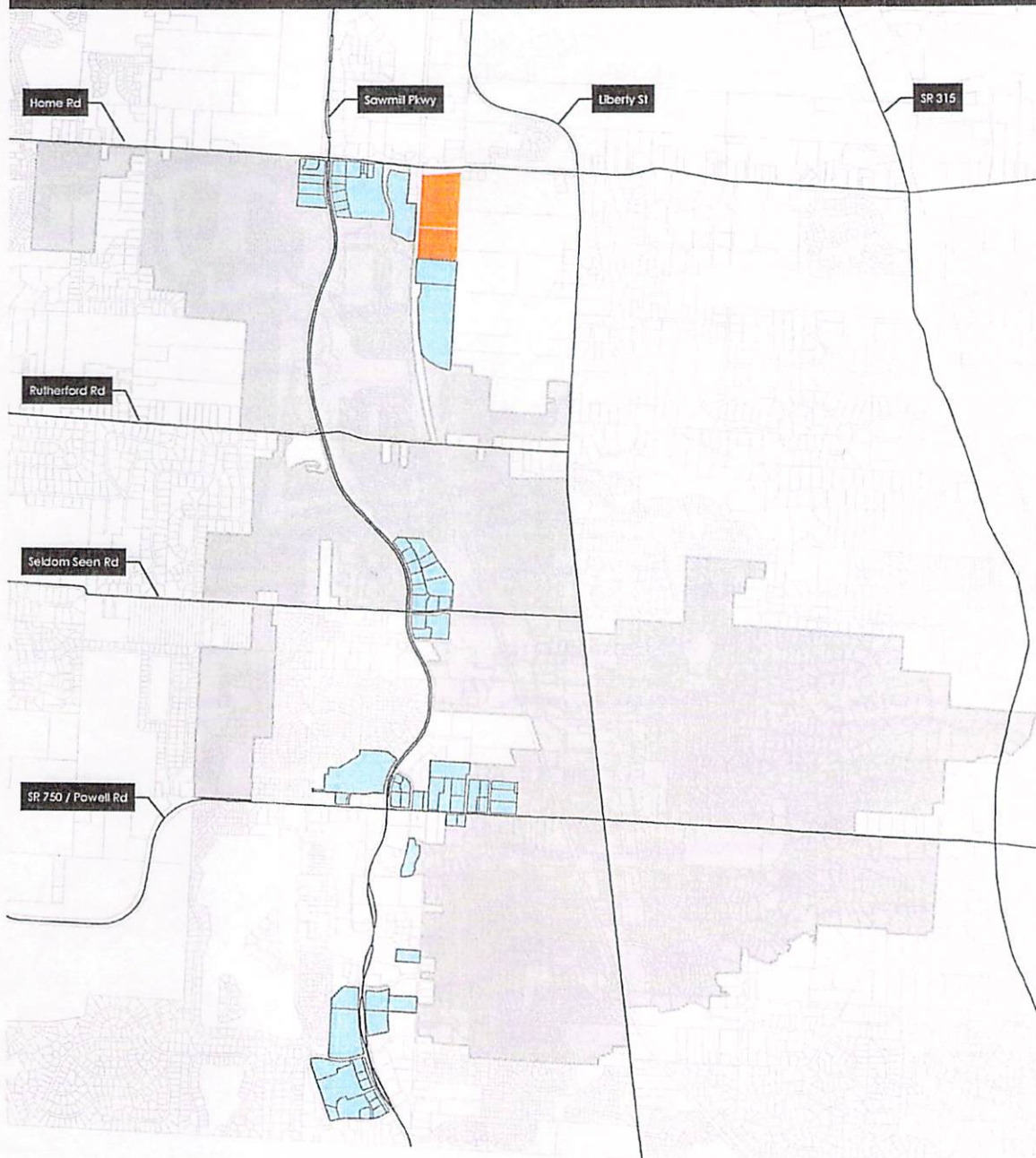
**City Council**  
**Daniel Swartwout, Mayor**





**Ferzan Ahmed      Jon C. Bennehoof      Tom Counts      Christina Drummond      Heather Karr      Brian Lorenz**



# Powell Commerical TIF

Development Department 47 Hall St, Powell, Ohio 43065 (614) 885 5380 [cityofpowell.us](http://cityofpowell.us)



-  Parcel Added to TIF Area
-  Commercial TIF Area
-  Parcels
-  Powell Boundary





# Powell

— OHIO —

ATTACHMENT B  
ORIGINAL TIF ORDINANCE

City Council

Daniel Swartwout, Mayor

Ferzan Ahmed

Jon C. Bennehoof

Tom Counts

Christina Drummond

Heather Karr

Brian Lorenz



## City of Powell, Ohio

ORDINANCE 2010-59

Adopted December 7, 2010

AN ORDINANCE TO CREATE A TIF AREA PURSUANT TO SECTION 5709.40(B) OF THE OHIO REVISED CODE, DECLARE IMPROVEMENTS TO CERTAIN PARCELS OF REAL PROPERTY LOCATED IN THE TIF AREA TO BE A PUBLIC PURPOSE, EXEMPT FROM REAL PROPERTY TAXATION 100% OF THOSE IMPROVEMENTS, REQUIRE THE OWNERS OF THOSE PARCELS TO MAKE SERVICE PAYMENTS IN LIEU OF TAXES, PROVIDE FOR THE DISTRIBUTION OF THE APPLICABLE PORTION OF THOSE SERVICE PAYMENTS TO THE OLENTANGY LOCAL SCHOOL DISTRICT, ESTABLISH A MUNICIPAL PUBLIC IMPROVEMENT TAX INCREMENT EQUIVALENT FUND FOR THE DEPOSIT OF THE REMAINDER OF THOSE SERVICE PAYMENTS, SPECIFY THE PUBLIC INFRASTRUCTURE IMPROVEMENTS TO BE MADE WITHIN THE TIF AREA THAT DIRECTLY BENEFIT THOSE PARCELS, TO APPROVE AND AUTHORIZE THE EXECUTION OF TAX INCREMENT FINANCING AGREEMENTS WITH RESPECT TO THE TIF AREA AND TO DECLARE AN EMERGENCY.

**WHEREAS,** Sections 5709.40(B), 5709.42 and 5709.43 of the Ohio Revised Code (collectively, the "TIF Statutes") authorize the legislative authority of a municipal corporation, by ordinance, to declare the improvement to certain parcels of real property located within the municipal corporation to be a public purpose and exempt from taxation, require the owner of each parcel to make service payments in lieu of taxes, provide for the distribution of the applicable portion of such service payments to the City, local or exempted City school district, establish a municipal public improvement tax increment equivalent fund for the deposit of the remainder of such service payments and specify public infrastructure improvements made, to be made or in the process of being made that directly benefit, or that once made will directly benefit, those parcels; and

**WHEREAS,** the parcels of real property identified and depicted in Exhibit A attached hereto are located in the City of Powell, Ohio (collectively, the "Property"), and this Council has determined to declare the Improvement (as defined in Section 1 of this Ordinance) to the Property to be a public purpose; and

**WHEREAS,** Council for the City of Powell has determined that it is necessary and appropriate and in the best interest of the City of Powell, Ohio (the "City"), to exempt from taxation one hundred percent (100%) of the Improvement to the Property as permitted and provided in Section 5709.40(B) of the Ohio Revised Code for up to thirty (30) years (the "TIF Exemption") and to simultaneously direct and require the current and future owner(s) of parcels (each such owner individually, an "Owner," and collectively, the "Owners") of the Property to make annual Service Payments (as defined in Section 2 of this Ordinance) with respect to the Property in lieu of the real property tax payments, and in the same amount as they would have made real property tax payments except for the exemption provided by this Ordinance; and

**WHEREAS,** the City has determined that a portion of the Service Payments shall be paid directly to the Olentangy Local School District (the "School District") in an amount equal to the real property taxes that the School District would have been paid if the Improvement to the Property located in the School District had not been exempt from taxation pursuant to this Ordinance; and

**WHEREAS,** pursuant to Section 5709.43(A) of the Ohio Revised Code, Council for the City of Powell has determined to establish a municipal public improvement tax increment equivalent fund for the Property, in which there shall be deposited the remaining Service Payments distributed to the City; and

**WHEREAS,** Council for the City of Powell has determined to provide for the construction of the public infrastructure improvements described in Exhibit B attached hereto (the "Public Infrastructure Improvements"), which, once made, will directly benefit the Property; and

**WHEREAS,** Council for the City of Powell has determined to provide for the execution and delivery of one or more Tax Increment Financing Agreements to provide for the development of the Property; and

**WHEREAS,** notice of this proposed Ordinance has been delivered to the respective Boards of Education of the Olentangy Local School District and the Delaware Joint Vocational School District in accordance with and within the time periods prescribed in Sections 5709.40 and 5709.83 of the Ohio Revised Code;

**NOW THEREFORE BE IT ORDAINED BY THE CITY OF POWELL, DELAWARE COUNTY, OHIO AS FOLLOWS:**

**Section 1: Authorization of Tax Exemption.** Pursuant to and in accordance with the provisions of Section 5709.40(B) of the Ohio Revised Code, this Council hereby finds and determines that one hundred percent (100%) of the increase in assessed value of the Property subsequent to the effective date of this Ordinance (which increase in assessed value is hereinafter referred to as the "Improvement," as defined in Section 5709.40(A) of the Ohio Revised Code) is hereby declared to be a public purpose and shall be exempt from taxation for a period commencing with the first tax year that begins after the effective date of this Ordinance and in which an Improvement attributable to a new structure first appears on the tax list and duplicate of real and public utility property and ending on the earlier of (a) thirty (30) years after such commencement or (b) the date on which the City can no longer require service payments in lieu of taxes, all in accordance with the requirements of the TIF Statutes.

**Section 2: Service Payments and Property Tax Rollback Payments.** Pursuant to Section 5709.42 of the Ohio Revised Code, this Council hereby directs and requires the Owners of the Property to make annual Service Payments (as defined herein) in lieu of taxes with respect to the Improvement allocable thereto to the Delaware County Treasurer on or before the final dates for payment of real property taxes. Each service payment in lieu of taxes, including any penalties and interest at the then current rate established under Sections 323.121(B)(1) and 5703.47 of the Ohio Revised Code (collectively, the "Service Payments"), 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 Improvement if it were not exempt from taxation pursuant to Section 1 of this Ordinance. The Service Payments, and any other payments with respect to the Improvement that are received by the Delaware County Treasurer in connection with the reduction required by Sections 319.302, 321.24, 323.152 and 323.156 of the Ohio Revised Code, as the same may be amended from time to time, or any successor provisions thereto as the same may be amended from time to time (the "Property Tax Rollback Payments"), shall be allocated and distributed in accordance with Section 4 of this Ordinance. This Council further hereby authorizes and directs appropriate officers of the City to make such arrangements as are necessary and proper for collection of the Service Payments from the Owners, including the preparation and filing of any necessary exemption applications.

**Section 3: Tax Increment Equivalent Fund.** This Council hereby establishes, pursuant to and in accordance with the provisions of Section 5709.43 of the Ohio Revised Code, the Tax Increment Financing District #2 Municipal Public Improvement Tax Increment Equivalent Fund (the "TIF Fund II"). The TIF Fund II shall be maintained in the custody of the City and shall receive all distributions to be made to the City pursuant to Section 2 of this Ordinance. Those Service Payments and Property Tax Rollback Payments received by the City with respect to the Improvement of the Property and so deposited pursuant to Section 5709.42 of the Ohio Revised Code shall be used solely for the purposes authorized in the TIF Statutes or this Ordinance. TIF Fund II shall remain in existence so long as such Service Payments and Property Tax Rollback Payments are collected and used for the aforesaid purposes, after which time TIF Fund II shall be dissolved and any surplus funds remaining therein transferred to the City's General Fund, all in accordance with Section 5709.43 of the Ohio Revised Code.

**Section 4: Distribution of Funds.** Pursuant to the TIF Statutes, the Delaware County Treasurer is requested to distribute the Service Payments and the Property Tax Rollback Payments as follows:



(i) to the School District, an amount equal to the amount the School District would otherwise have received as real property tax payments (including the applicable portion of any Property Tax Rollback Payments) derived from the Improvement to the Property located within the School District's boundaries if the Improvement had not been exempt from taxation pursuant to this Ordinance; and

(ii) to the City, all remaining amounts for further deposit into TIF Fund II for payment of costs of the Public Infrastructure Improvements, including debt service on any securities issued to finance those costs.

**Section 5: Public Infrastructure Improvements.** This Council hereby designates the Public Infrastructure Improvements described in Exhibit B attached hereto, and any other public infrastructure improvements hereafter designated by ordinance as public infrastructure improvements, as public infrastructure improvements made, to be made or in the process of being made by the City that directly benefit, or that once made will directly benefit, the Property.

**Section 6: Tax Increment Financing Agreement.** This Council hereby authorizes and directs the City Manager and other elected and appointed officials to negotiate Tax Increment Financing Agreements ("TIF Agreements"). The City Manager and Fiscal Officer, for and in the name of the City, are hereby authorized to execute one or more TIF Agreements with one or more Owners in a form satisfactory to the City Law Director.

**Section 7: Non-Discriminatory Hiring Policy.** In accordance with Section 5709.832 of the Ohio Revised Code, this Council hereby determines that no employer located upon the Property shall deny any individual employment based solely on the basis of race, religion, sex, disability, color, national origin or ancestry.

**Section 8: Further Authorizations.** This Council hereby authorizes and directs the City Manager, the City Law Director, the City Clerk or other appropriate officers of the City to make such arrangements as are necessary and proper for collection of the Service Payments. This Council further authorizes the City Manager, the City Law Director, the City Clerk or other appropriate officers of the City to prepare and sign all agreements and instruments and to take any other actions as may be appropriate to implement this Ordinance.

**Section 9: Filings with Ohio Department of Development.** Pursuant to Section 5709.40(I) of the Ohio Revised Code, the City Clerk is hereby directed to deliver a copy of this Ordinance to the Director of Development of the State of Ohio within fifteen (15) days after its adoption. Further, on or before March 31 of each year that the exemption set forth in Section 1 of this Ordinance remains in effect the City Clerk or other authorized officers of the City shall prepare and submit to the Director of Development of the State of Ohio the status report required under Section 5709.40(I) of the Ohio Revised Code.

**Section 10:** It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were adopted in an open meeting of Council and that all deliberations of the Council and any of the decision making bodies of the City of Powell which resulted in such formal actions were in meetings open to the public in compliance with all legal requirements of the State of Ohio.

**Section 11:** All ordinances and resolutions or parts of all ordinances and resolutions inconsistent herewith be and are hereby repealed and this ordinance shall take effect according to law.

**Section 12:** Council declares this to be an emergency measure immediately necessary for the preservation of the public peace, health, and safety of this municipality and the further reason that the City needs to immediately capture the full Improvement of the TIF area. Wherefore, provided this Ordinance receives the required affirmative votes of Council, it shall take effect and be in full force immediately upon passage by Council.

VOTE ON RULE SUSPENSION: Y 6 N 0

VOTE ON ORDINANCE 2010-59: Y 6 N 0

Art Schultz 12/17/10  
Art Schultz  
Mayor Date

Sue D. Ross 12/17/10  
Sue D. Ross  
City Clerk Date

EFFECTIVE DATE: December 7, 2010

This legislation has been posted in accordance with  
the City Charter on this date 12/17/2010.  
Sue D. Ross City Clerk

**City Council**

Art Schultz, Mayor

Sara Marie Brenner

Richard Cline

Tom Counts

Don Grubbs

Jim Hrivnak

Brian Lorenz



## City of Powell, Ohio

### EXHIBIT A

#### MAP OF THE PROPERTY

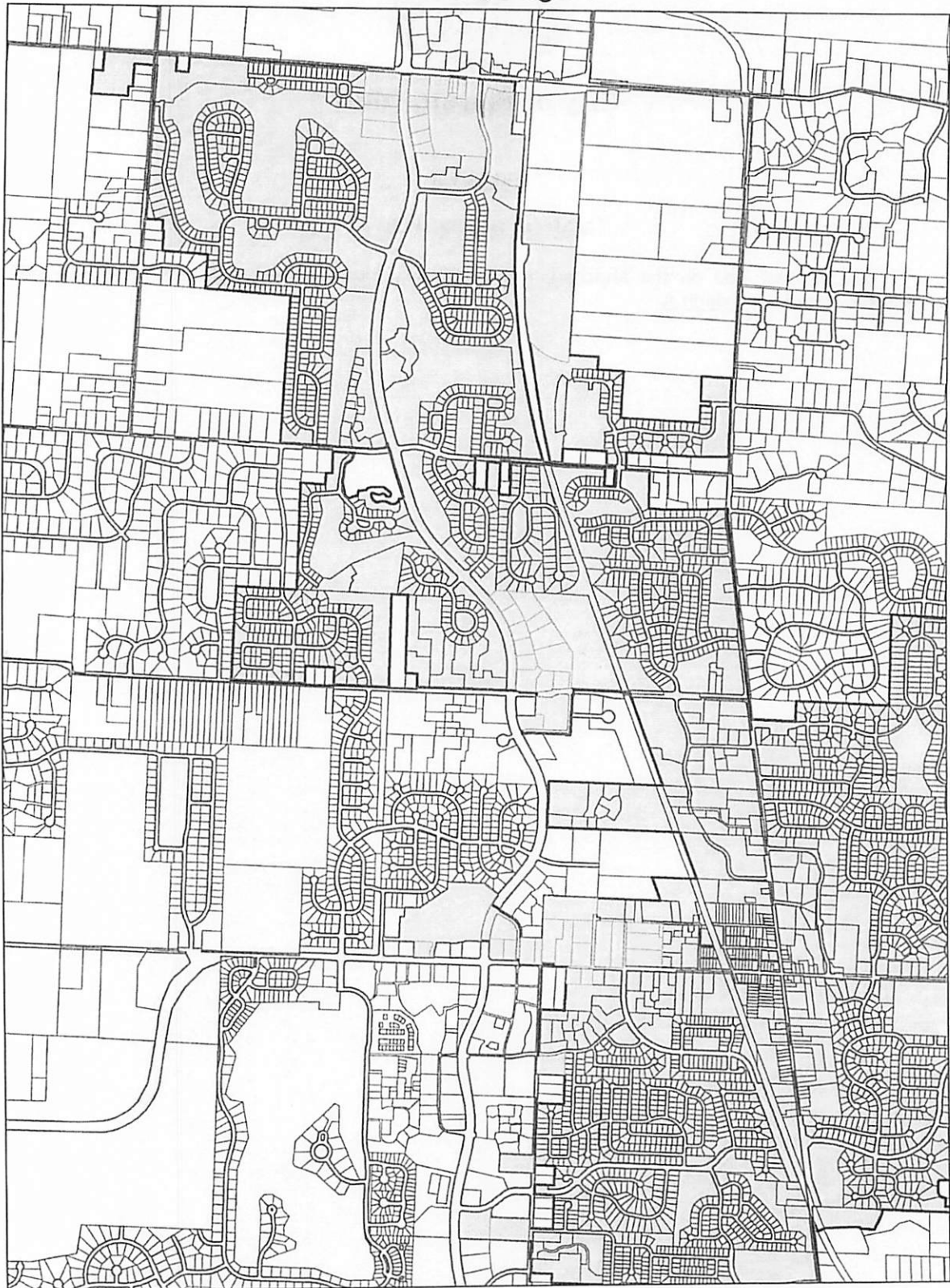
The shaded area on the attached map specifically identifies and depicts the Property and constitutes part of this Exhibit A.



# Powell Commercial TIF

Exhibit A, Page 1

CITY OF POWELL  
Ordinance 2010-59  
Exhibit A, page 1



0 750 1,500 3,000 4,500 6,000  
Feet



## Legend





- |   |   |
|---|---|
|  Commercial TIF Area |  Streets - ROW   |
|  Parcels             |  Powell Boundary |

EXHIBIT A, page 2

PARCEL_NO
31934104001000
31931401001006
31943202010010
31924001031569
31942602016003
31934401046000
31931505002001
31942602016000
31942602016001
31942602020000
31931501004000
31942602027000
31942602026000
31942602031000
31943202010001
31942602021000
31931501003000
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31924001031008
31924001031007
31924001031006
31924001031005
31924001011005
31924001068004
31931401001013
31931501005008



## City of Powell, Ohio

### EXHIBIT B

#### PUBLIC INFRASTRUCTURE IMPROVEMENTS

The Public Infrastructure Improvements include the construction of the following improvements and all related costs of permanent improvements (including, but not limited to, those costs listed in Section 133.15(8) of the Ohio Revised Code):

- Construction, reconstruction, extension, opening, improving, widening, grading, draining, curbing or changing of the lines and traffic patterns of roads, highways, streets, bridges (both roadway and pedestrian), sidewalks, bikeways, medians and viaducts accessible to and serving the public, and providing lighting systems, signalization, and traffic controls, and all other appurtenances thereto;
- Construction, reconstruction or installation of public utility improvements (including any underground municipally owned utilities), storm and sanitary sewers (including necessary site grading therefore), water and fire protection systems, and all appurtenances thereto;
- Construction, reconstruction or installation of gas, electric and communication service facilities and all appurtenances thereto;
- Construction or reconstruction of one or more public parks, including grading, trees and other park plantings, park accessories and related improvements, together with all appurtenances thereto;
- Construction or installation of streetscape and landscape improvements including trees, tree grates, signage, curbs, sidewalks, street and sidewalk lighting, trash receptacles, benches, newspaper racks, burial of overhead utility lines and related improvements, together with all appurtenances thereto;
- Construction of one or more parking structures and related improvements, together with all appurtenances thereto;
- Demolition and excavation, including demolition and excavation on private property when determined to be necessary for economic development purposes; and
- Acquisition of real estate or interests in real estate (including easements) necessary to accomplish any of the foregoing improvements.