

MEMORANDUM

To: Columbus City Council
From: Steven R. Schoeny, Development Director
Date: August 31, 2017
RE: 2017 Tax Incentive Review Council Recommendations

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Ensuring that the City of Columbus receives jobs and investment in exchange for economic development investment is fundamental to what we do. In 2016 the City of Columbus again exceeded the number of jobs created along with the payroll associated with those jobs that were committed to under our Enterprise Zone (EZ) and Community Reinvestment Area (CRA) programs.

Our statistics are based on sixty (60) Enterprise Zone and Community Reinvestment Area Agreements active during 2016. The Tax Incentive Review Council (TIRC) evaluated the compliance status of these Agreements in sessions held August 23, 2017, and as of the end of 2016, these sixty (60) projects had:

- Created 2,098 jobs (113% of goal);
- Created \$159 million in new annual payroll (114% of goal);
- Retained 6,177 jobs (127% of goal); and
- Invested over \$905 million in real property improvements (129% of goal).

The TIRC has recommended as a result of its review that:

- Fifty-three (53) Agreements recommended to Continue, and of those fifty-three (53):
 - Forty (40) with no need for staff follow-up beyond standard reporting;
 - Ten (10) recommended for staff follow-up (letters); and
 - Three (3) recommended to Amend.
- Two (2) recommended to Dissolve.
- Five (5) Agreements have expired.

The detailed recommendations of the TIRC are attached.

The Development Department supports the recommendations of the TIRC and believes implementation will improve compliance for our portfolio of Agreements and will also preserve respect for the integrity of the City's tax incentive program.

Please note that ORC Section 5709.85 (E) provides that within sixty days after receipt of the TIRC recommendations, City Council shall vote to accept, reject, or modify all or any portion of the recommendations.

Quinten Harris, Deputy Director of Jobs & Economic Development, and I, are available to respond to any questions you may have.

2017 COLUMBUS TIRC SUMMARY OF RECOMMENDATIONS AUGUST 23, 2017

The Columbus Tax Incentive Review Council (TIRC) evaluated the compliance status of property tax related incentives – Enterprise Zone Agreements, Post-1994 Community Reinvestment Area Agreements, Pre-1994 Community Reinvestment Areas and Tax Increment Finance Districts – for Report Year 2016 in sessions held on August 23, 2017.

Ohio Revised Code Section 5709.85 (E): A legislative authority that receives from a tax incentive review council written recommendations under division (C)(1) or (D) of this section shall, within sixty days after receipt, hold a meeting and vote to accept, reject, or modify all or any portion of the recommendations. (See Addendum final page.)

ENTERPRISE ZONE & POST-1994 COMMUNITY REINVESTMENT AREA AGREEMENTS

The TIRC made recommendations on a total of 60 Enterprise Zone and Post-1994 Community Reinvestment Area Agreements.

The breakdown by school district of these 60 Agreements is as follows: 42 Agreements in the Columbus City School District, 1 Agreement jointly within the Columbus & Gahanna Jefferson City School Districts, 3 Agreements within the Gahanna Jefferson City School District, 2 Agreements within the Groveport Madison Local School District, 7 Agreements in the Hilliard City School District, 2 Agreements in the Olentangy Local School District, 2 Agreements in the South-Western City School District, and 1 Agreement within the Worthington City School District.

Depending on the status of the compliance of each project as per the terms of the Agreement, each project was assigned to either the Consent Agenda or on one of two Review Agendas, Review Agenda A or Review Agenda B.

- 40 Agreements were assigned to the Consent Agenda with 38 recommended to be Continued, and 2 reported to have Expired.
- 20 Agreements were assigned to the Review Agenda with 7 agreements on Review Agenda A (non-compliant filing within timeframe but otherwise compliant) and 13 agreements on Review Agenda B (out of compliance and individually reviewed); for the 7 Review Agenda A agreements, 1 had expired at the end of 2016 and 6 were recommended to Continue and be sent letters stressing the importance of timely and accurate reporting; the 13 Review Agenda B agreements were individually reviewed as follows: 2 agreements recommended to Continue, 1 Agreement recommended to Continue and Amend, 2 Agreements recommended to Continue with staff follow-up and Amend, 2 Agreements recommended to Dissolve, 4 Agreements recommended to Continue with staff follow-up, 1 Agreement was noted to have Expired but requested staff follow-up and 1 Agreement which was noted to have Expired in good standing.

Consent Agenda Summary – 40 Agreements

38 Agreements on the Consent Agenda were recommended to Continue

Columbus City School District (CCSD): ADS Alliance Data Systems, Inc. & NRFC Easton Holdings, LLC; Black Sapphire C Columbus University 2014 Inc. (fka Continental/Olentangy Hotel, LLC); Broad & High CRI LP; Capital City Group, Inc.; Carr Supply, Inc.; Columbus Equipment Company; Coulter Properties LLC & Coulter Ventures, LLC dba Rogue Fitness; CSE Leasing dba Contract Sweepers & Equipment Company, Inc.; DSW Inc. & 4300 Venture 34910 LLC; FlightSafety International, Inc.; Gowdy Partners II LLC; Gowdy Partners III LLC; Hamilton Crossing BL LLC & Big Lots, Inc.;

Hirschvogel Incorporated #1; Jai Guru, LLC; Knightsbridge Olentangy, LLC; Menard, Inc.; Riverview Hotel, LLC; R. W. Setterlin Building Company; SPARC Holdings, LLC; Time Warner Cable Midwest LLC; Town Square LP & Heartland Bank; UPH Holdings, LLC dba University Plaza Hotel (fka Plaza Core Hotel); V&S Columbus Galvanizing LLC, et al; Whirlpool Corporation, et al; and Wood Real Estate LLC & Wood Operating Co.

Columbus & Gahanna Jefferson City School Districts (C&GJCSD): NetJets Inc. & Realty Income Properties 6 LLC.

Gahanna Jefferson City School District (GJCSD): AirSide One LLC and AirSide Two LLC.

Groveport Madison Local School District (GMLSD): Cloverleaf Cold Storage Co. & CCS Realty Co. #1.

Hilliard City School District (HCSD): Allied Mineral Products, Inc.; Ball Metal Food Container, LLC; Boehringer Ingelheim Roxane, Inc. and Affiliates #3; Boehringer Ingelheim Roxane, Inc. #4; and PEDC Property Management, Inc. & Midwest Motor Supply Co. (aka Kimball Midwest).

South-Western City School District (SWCSD): Crafts Americana Group, Inc. and MSC Industrial Direct Co., Inc. et al.

Worthington City School District (WCSD): SEA, Ltd.

2 Agreements on the Consent Agenda were noted to have Expired in Good Standing

Liberty Place, LLC (CCSD) and Boehringer Ingelheim Roxane, Inc. and Affiliates #2 (HCSD).

Review Agenda Summary – 20 Agreements (7 Review A / 13 Review B)

6 Agreements on Review Agenda A were collectively reviewed and recommended to Continue and to be sent letters stressing the importance of timely and accurate reporting

Columbus City School District (CCSD): The Brunner Building, LLC; Hirschvogel Incorporated #2; Hubbard Park Place, LLC; and Tower 10, LLC.

Groveport Madison Local School District (GMLSD): Cloverleaf Cold Storage Co. & CCS Realty Co. #2.

Hilliard City School District (HCSD): Lightning Propco I, LLC & Micro Electronics, Inc.

1 Agreement on Review Agenda A was reviewed and was noted to have Expired

Columbus City School District (CCSD): King Lincoln Gateway, LLC.

2 Agreements on Review Agenda B were individually reviewed and recommended to Continue

Olentangy Local School District (OLSD): Pointe at Polaris Phase I, LLC & Columbus Franklin-County Finance Authority (fka N.P. Limited Partnership) and Polaris Medical Office Development, LLC.

9 Agreements on Review Agenda B were individually reviewed and recommended to Continue with staff follow-up and/or City Council Action (Review Agenda Action Items)

Columbus City School District (CCSD): 1179 E. Main Redevelopment, LLC & Columbus Compact Corporation; Clarus Solutions, LLC & Clarus Partners, LLC; E.W. High Street LLC & E.W. Hubbard High LLC; Fireproof Partners, LLC; McDaniel's Construction Corp., Inc.; MORSO Holding Co. & Easton Gateway, LLC; Orange Barrel Media, LLC & OB Franklinton Development, LLC; and Pizzuti Short North Office LLC.

Gahanna-Jefferson City School District (GJCSD): Amamata, LLC.

1 Agreement on Review Agenda B was individually reviewed, was noted to have Expired but was recommended for staff follow-up

Columbus City School District (CCSD): Greater Linden Development Corporation & NLR Group Ltd.

1 Agreement on Review Agenda B was individually reviewed and was noted to have Expired in good standing

Columbus City School District (CCSD): Cassady Gateway Partners, LLC & Mid-Ohio Oncology/Hematology, Inc.

REVIEW AGENDA ACTION ITEMS – TIRC RECOMMENDATIONS

City Council may accept, reject or modify these TIRC recommendations within 60 days of September 1.

1 Agreement individually reviewed and recommended to AMEND:

- Pizzuti Short North Office, LLC (EZA 023-13-01; 75%/10-years; CCSD): *Project Scope:* \$20.6M investment in real property improvements and the creation of 217 full-time jobs (within three (3) years after the completion of the project, i.e. by 2017) with an annual payroll of approximately \$13.3M related to the construction of an approximately 60,000 square foot building and a parking garage consisting of approximately 313 spaces on parcels 010-002258 (office building) and 010-052208 (parking garage) in the 600 block of North High Street; This project was on the Review Agenda last year and was recommended to Continue. *SITUATION:* For RY2016, Enterprise was impacted by the reporting standards put in place for RY2015 – initial reporting included 262 total employee records between the seven (7) project site tenants but after part-time and sub-\$12/hour jobs were removed only 41 eligible new jobs (created as a result of the project) remained along with 94 retained jobs relocated from other locations from within the City. *RECOMMENDATION:* The TIRC recommended to CONTINUE, for City Staff to meet with Enterprise to determine if the employment and wage levels in the agreement are achievable and if not, then AMEND as needed to “right size” the project regarding jobs and payroll for current market conditions with those jobs being full-time that pay a minimum of \$12/hour.

2 Agreements individually reviewed and recommended for staff follow-up and then to AMEND:

- E.W. High Street LLC & E.W. Hubbard High LLC (CRA 049-18000-40 / 15-100; 100%/15-years; CCSD): *Project Scope:* \$7.2M investment in real property improvements and the creation of 30 full-time jobs and 196 part-time jobs, a total of 226 positions, 13% full-time and 87% part-time (by 2015) with a total annual payroll commitment of \$2.95M related to the ground floor commercial retail space and 322 space parking garage (referred to as the “Exempt Facility” in the Agreement) of a new mixed-use building (the other use being apartments on the upper floors) on Parcels 010-002013 (the Garage) and 010-292794 (1st Floor Retail) at the northeast corner of N. High St. and Hubbard Ave. within the Short North CRA; This project was on the Review Agenda last year and was recommended to Continue, for staff to follow-up and to Amend. *SITUATION:* For RY2016, Enterprise had not completed compliance with the 2016 TIRC recommendation to “right size” and had not fully reported by the time of the 2017 TIRC. *RECOMMENDATION:* The TIRC recommended to CONTINUE, and send a letter via Certified Mail to ENTERPRISE requesting a full report along with the satisfaction of the 2016 TIRC recommendation to “right size” the project regarding jobs and payroll for current market conditions with those jobs being full-time that pay a minimum of \$12/hour within 30 days of receipt of the letter and with the letter also indicating the risk of losing the abatement should the agreement remain in a state of non-compliance.
- Fireproof Partners, LLC (CRA 049-18000-40 / 14-001; 50%/15-years; CCSD): *Project Scope:* \$11.3M total investment in real property improvements and the creation of 24 full-time jobs (by December 31, 2016) with an annual payroll of \$1M (\$20.03 average hourly wage - 4 @ \$16.25; 8 @ \$18.56; 2 @ \$20; 1 @ \$21; 3 @ \$25; 6 between \$25 & \$28) related to the redevelopment of the vacant Fireproof building into a 5-story mixed use facility connected to five 4-story newly constructed mixed-use additions converting the property into one contiguous structure; the project

as per the agreement involves the ground floor commercial retail space, new construction only, of the new mixed use building(s) (the other use being apartments on the upper floors) on Parcel 010-015325 at 1024 N. High St. within the Short North CRA; This project was on the Consent Agenda last year. SITUATION: For RY2016, Enterprise had not completed compliance with the 2016 TIRC recommendation to “right size” and had not fully reported by the time of the 2017 TIRC. RECOMMENDATION: The TIRC recommended to CONTINUE, and send a letter via Certified Mail to ENTERPRISE requesting a full report along with the satisfaction of the 2016 TIRC recommendation to “right size” the project regarding jobs and payroll for current market conditions with those jobs being full-time that pay a minimum of \$12/hour within 30 days of receipt of the letter and with the letter also indicating the risk of losing the abatement should the agreement remain in a state of non-compliance.

2 Agreements individually reviewed and recommended to DISSOLVE:

- Amamata, LLC (EZA 023-12-04; GJCSD): *Project Scope*: \$3M investment in real property improvements and the creation of 40 new full-time jobs (within 3 years after execution of the agreement) with an annual payroll of \$1.4M (\$16.83 average hourly wage – 16 @ \$12.02; 7 @ \$12.72; 6 @ \$14.90; 4 @ \$20.19; 6 @ \$23.08 & 1 @ \$83.10) related to the renovation of a vacant commercial office building to result in just under 60K square feet of medical office space on parcel 520-121657 at 6400 E. Broad Street; This project was on the Review Agenda last year. SITUATION: The 2016 TIRC recommendation was to CONTINUE, to send a letter to ENTERPRISE advising of tax delinquent status and the need to submit an annual report; if the delinquent taxes were not paid and a report not filed within 60 days of the receipt of the letter the Agreement was to be Dissolved – the City complied with the 2016 TIRC recommendation by contacting Enterprise but the Enterprise was non-responsive – For RY2016 Enterprise missed the City and State reporting deadlines – a non-compliance notice was sent following the State deadline – the City was advised by County Auditor that the parcel continued to be tax delinquent (no payment of TY2015 or TY2016 taxes) in the amount of \$427,311.59. RECOMMENDATION: The TIRC recommended to DISSOLVE the agreement.
- McDaniel's Construction Corp., Inc. (EZA 000-15-X1; 75%/10-years; CCSD): *Project Scope*: \$1.1M investment in real property improvements, the creation of 2 full-time jobs (by 2017) with an annual payroll of \$90K (\$21.64 average hourly wage – 1 @ \$19.23 & 1 @ \$24.04) and the retention of 15 full-time jobs with an annual payroll of \$1.5M related to the construction of a new 10,000 square foot corporate headquarters on parcel 010-019804 at 1069 Woodland Avenue; This project is new to the portfolio this year. SITUATION: The 2016 TIRC recommendation was to CONTINUE, for City Staff to meet with Enterprise to (A) determine revised construction, abatement and job creation windows for the project and AMEND the Agreement accordingly, or (B) if those parameters cannot be determined, DISSOLVE the Agreement – the City complied with the 2016 TIRC recommendation regarding contacting the Enterprise but the Enterprise was non-responsive – for RY2016 Enterprise missed the City and State reporting deadlines – a non-compliance notice was sent following the State deadline – contact with Enterprise prior to the 2017 TIRC indicated that Enterprise had not begun the project as described in the Agreement and had no immediate plans to do so. RECOMMENDATION: The TIRC recommended to DISSOLVE the agreement.

4 Agreements individually reviewed and recommended to Continue with staff follow-up and 1 Agreement individually reviewed and recommended for staff follow-up while noting the Agreement to have Expired:

- 1179 E. Main Redevelopment, LLC & Columbus Compact Corporation (EZA 023-08-05; CCSD): As of the date of the TIRC Enterprise had failed to report – towards the end of 2016 Columbus Compact Corporation had been dissolved and ownership of 1179 E. Main Redevelopment, LLC was in transition – new ownership (F&W Properties) did not close on the transaction until June 2017 – following extensive contact between the City and new ownership during the RY2016

reporting cycle, F&W Properties send a letter to the City indicating their continued efforts to obtain the needed annual reporting information – the City was advised by the County Auditor prior to the 2017 TIRC that the parcel was tax delinquent in the amount of \$26,484.45, most likely due to the transfer of ownership – the TIRC recommended to CONTINUE and to send ENTERPRISE a letter via Certified Mail requesting full reporting and payment of property taxes within 60 days of receipt of the letter.

- Clarus Solutions, LLC & Clarus Partners, LLC (EZA 023-14-100; CCSD): This project is within the 3-year job creation window but new job creation is below commitment levels – the TIRC recommended to CONTINUE and as this was the second year of the job creation window to send Enterprise a letter via certified mail requesting a job creation plan detailing how they plan to achieve their retention and creation goals by the end 2017 within 30 days of receipt of the letter.
- MORSO Holding Co. & Easton Gateway, LLC (CRA 049-18000-15 / 08-001; CCSD): Annual reporting was incomplete – missing from report was the job and payroll data for the “Building K” tenants (4215 Worth Ave.) for the second consecutive year – Enterprise indicated missing information would be forthcoming but it was never received – the TIRC recommended to CONTINUE and to send letter to ENTERPRISE via Certified Mail requesting full reporting for both RY2015 and RY2016 as related to the tenants in Building K (4215 Worth Ave.) along with a jobs plan detailing process for tenant job and payroll reporting within 60 days of receipt of the letter and that the City is directed to schedule a meeting with Enterprise.
- Orange Barrel Media, LLC & OB Franklinton Development, LLC (EZA 023-13-05; CCSD): This project is within the 3-year job creation window but new job creation is below commitment levels – the TIRC recommended to CONTINUE and as this was the second year of the job creation window to send Enterprise a letter via Certified Mail requesting a job creation plan detailing how they plan to achieve their retention and creation goals by the end 2017 within 30 days of receipt of the letter.
- Greater Linden Development Corporation & NLR Group Ltd. (EZA 023-06-03; CCSD): As of the date of the TIRC Enterprise had failed to report – towards the end of 2016 the Point of Pride building, 1410 Cleveland Ave. (the project site) was purchased by Columbus Next Generation Corporation as 1410 Greater Linden Avenue LLC and at that time contact was establish with the new ownership – the TIRC recommendation was to acknowledge EXPIRATION but send letter to ENTERPRISE via Certified Mail requesting full final year reporting for RY2016 within 60 days of receipt of the letter.

TAX INCREMENT FINANCE DISTRICTS, RESIDENTIAL & PRE-1994 COMMUNITY REINVESTMENT AREAS

The TIRC reviewed 72 Tax Increment Finance (TIF) Districts and 19 Residential & Pre-1994 Community Reinvestment Areas (CRAs) - 14 Residential Post-1994 CRAs, 3 Residential and Commercial Pre-1994 CRAs and 2 Pre-1994 Commercial CRAs

TIF Districts

The TIRC reviewed 72 TIF Districts within sixteen (16) school districts as follows (*note: “CSD” indicates City School District and “LSD” indicates Local School District*): 54 TIFs within the Columbus CSD, 1 TIF within the Columbus CSD, Dublin CSD and Tolles Career & Technical Center District, 4 TIFs with the Columbus CSD, Gahanna-Jefferson CSD and Eastland-Fairfield Career & Technical Schools District, 1 TIF within the Columbus CSD, Groveport Madison LSD, Pickerington LSD, Reynoldsburg CSD and Eastland-Fairfield Career & Technical Schools District, 1 TIF within the Columbus CSD, New Albany-Plain LSD and Eastland-Fairfield CTS District, 1 TIF within the Hilliard CSD and Tolles Career & Technical

Center District, 2 TIFs within the Licking Heights LSD and C-TEC District, 1 TIF within the New Albany-Plain LSD and Eastland-Fairfield CTS District, 1 TIF within the Reynoldsburg CSD and Eastland-Fairfield CTS District, 2 TIFs within the Worthington CSD and 2 TIFs within the Olentangy Local School District and the Delaware Area Career Center District.

- The TIRC voted to accept the City's TIF report and found the City's TIFs to be in order.

Residential & Pre-1994 CRAs

The TIRC reviewed a total of 19 Residential and Pre-1994 CRAs. It should be noted that agreements are not required for projects within these areas. The review of the CRAs was as follows: 14 Residential CRAs within the Columbus CSD, 3 Pre-1994 Residential and Commercial CRAs within the Columbus CSD, 1 Commercial Pre-1994 CRA within the Columbus and Gahanna-Jefferson CSDs and 1 Commercial Pre-1994 CRA within the Hilliard CSD.

- The TIRC voted to accept the City's Residential and Pre-1994 CRA report and find the City's Residential and Pre-1994 CRAs in order.

ADDENDUM

Ohio Revised Code Section 5709.85 (C)(1):

Annually, the tax incentive review council shall review all agreements granting exemptions from property taxation under Chapter 725. or 1728. or under section 3735.671, 5709.28, 5709.62, 5709.63, or 5709.632 of the Revised Code, and any performance or audit reports required to be submitted pursuant to those agreements. The review shall include agreements granting such exemptions that were entered into prior to July 22, 1994, that continue to be in force and applicable to the current year's property taxes.

With respect to each agreement, other than an agreement entered into under section 5709.28 of the Revised Code, the council shall determine whether the owner of the exempted property has complied with the agreement, and may take into consideration any fluctuations in the business cycle unique to the owner's business.

With respect to an agreement entered into under section 5709.28 of the Revised Code, the council shall consist of the members described in division (A)(2) of this section and shall determine whether the agreement complies with the requirements of section 5709.28 of the Revised Code and whether a withdrawal, removal, or conversion of land from an agricultural security area established under Chapter 931. of the Revised Code has occurred in a manner that makes the exempted property no longer eligible for the exemption.

On the basis of the determinations, on or before the first day of September of each year, the council shall submit to the legislative authority written recommendations for continuation, modification, or cancellation of each agreement.

Ohio Revised Code Section 5709.85 (D):

Annually, the tax incentive review council shall review the compliance of each recipient of a tax exemption under Chapter 725. or 1728. or section 3735.67, 5709.40, 5709.41, 5709.62, 5709.63, 5709.632, 5709.73, or 5709.78 of the Revised Code with the nondiscriminatory hiring policies developed by the county, township, or municipal corporation under section 5709.832 of the Revised Code. Upon the request of the council, the recipient shall provide the council any information necessary to perform its review. On the basis of its review, the council may submit to the legislative authority written recommendations for enhancing compliance with the nondiscriminatory hiring policies.

Ohio Revised Code Section 5709.85 (E):

A legislative authority that receives from a tax incentive review council written recommendations under division (C)(1) or (D) of this section shall, within sixty days after receipt, hold a meeting and vote to accept, reject, or modify all or any portion of the recommendations.

**ATTACHMENT A - COUNCIL MEMO SUMMARY TABLE
COLUMBUS TAX INCENTIVE PROGRAM RY2016 PROJECT STATUS**

C-2017 Council Agenda

AGREEMENT				JOB CREATION				JOB RETENTION				PAYROLL FROM JOB CREATION (or retention on retained-only projects or construction wages on New or Future projects)				INVESTMENT IN REAL PROP				
TYPE	Exemption Years (fines if no fine as of 2017 TIC)	Abatement % of Trl	Year	Goal (Current rol-up year or overall, shaded if construction)	Reported Jobs as of 12/31/16 (shaded if construction)	Jobs Over or Under Goal (shaded if construction)	Prior Years Actual Jobs (Dec. 31) (2017 Mid-Year Update # if any, hi, lo)	Anticipated Data for Job Creation Goal to be Attained	Percent of Goal Attained as of 12/31/16	Goal (shaded if construction)	Reported Jobs Retained as of 12/31/16 (shaded if construction)	Jobs Over or Under Goal (shaded if construction)	Prior Years Actual Jobs (Dec. 31 - 2017 Mid-Year Update # if any, hi, lo)	Percent of Goal Attained as of 12/31/16	Goal (Current rol-up year or overall, shaded if construction)	Reported Payroll in 2016 (fines for construction payroll)	Percent of Goal Attained as of 12/31/16	Goal (shaded if during construction)	Reported Investment Attained as of 12/31/16 As reported by project (in fives if during construction)	Percent of Goal Attained as of 12/31/16

COLUMBUS CITY SCHOOL DISTRICT

1	1179 E. Main Redevelopment, LLC & Columbus Compact Corporation / 023-08-05	CCSD	EZ	2009-2018	75%/10-years	16	0	-16	10-2016, 2014-10-2013, 2012, 8-2011, 10-2009, 7-2008 New in 2008	2013-16 2012-14 2011-12	0%	0	0	0	0	0	0	0	\$ 319,000	\$ -	0%	\$ 2,130,000	\$ -	0%
C 2	ADS Alliance Data Systems / 393-06-01	CCSD	EZ	2008-2017	100%/10-years	54	84	30	84-2016, 75-2015, 348-2013, 2008-2011, 189-2010, 173-2009, 119-2008, 79-2007 New in 2008	2008-14 2008-14 2007-16	156%	529	529	0	0	0	0	0	\$ 2,740,000	\$ 32,922,281	1202%	\$ 23,700,000	\$ 23,700,000	100%
C 3	Black Sapphire C Columbus University 2014 Inc. (Ka Contin/Olen Hotel) (Amended 2014 & 2017) / 023-10-01	CCSD	EZ	2012-2021	75%/10-years	8	8	0	7-2016, 38-2014, 2013, 34-2012, 2011, 2010 New in 2010	Amended 2017 8 New Jobs 2014-15 2013-10 2012-5	100%	0	0	0	0	0	0	0	\$ 375,000	\$ 429,574	115%	\$ 13,600,000	\$ 12,613,685	93%
C 4	Broad & High CRI LP / 023-05-07	CCSD	EZ	2009-2018	75%/10-years	2	21	19	3-2016, 6-2014, 8-2012, 10-2011, 15-2010, 2007, 8-2008 New in 2008	2007-2 2006-0	1050%	0	20	20	0	0	0	0	\$ 50,000	\$ 744,009	1488%	\$ 8,000,000	\$ 13,043,283	163%
5 NEW	Brunner (The) Building, LLC / 023-16-03	CCSD	EZ	2019-2028 (7/16-4/16)	75%/10-years				New in 2018	2003-4 2013-3 2018-1									\$ 285,595			\$ 1,940,000	\$ 1,436,424	74%
C 6	Capital City Group, Inc. (Amended 2010) / 023-08-04	CCSD	EZ	2009-2018	75%/10-years	0	0	0	8-2016, 2014, 2013, 2012, 2011, 2010, 2009, 8-2008 New in 2008	Relation Project	0%	60	45	-15	0	0	0	0	\$ 2,475,104	\$ 3,967,400	160%	\$ 2,500,000	\$ 3,522,465	141%
C 7	Carr Supply, Inc. / 023-11-01	CCSD	EZ	2011-2017	65%/7-years	7	61	54	53-2016, 43-2014, 7-2013, 11-2012, 9-2011 New in 2011	2013-7 2012-5 2011-2	871%	51	51	0	0	0	0	0	\$ 210,160	\$ 1,888,616	899%	\$ 1,450,000	\$ 2,456,949	169%
8 Expire	Cassady Gateway Partners LLC & Mid Ohio Oncology Hematology (Amended 2013) / 049-18000-10 : 06-001	CCSD	CRA	2007-2016	50%/10-years	61	32	-29	29-2016, 56-2014, 2013, 2012, 32-2011, 18-2010, 2007, 8-2008 New in 2008	AMEND 2013 41 New Jobs 2014-8 2013-8 2012-8 2011-4 2010-4 2009-4 2008-4	52%	130	130	0	0	0	0	0	\$ 3,927,241	\$ 1,773,634	45%	\$ 21,800,000	\$ 23,216,576	106%
9 Future	Clarus Solutions, LLC & Clarus Partners, LLC	CCSD	EZ	2016-2025	75%/10-years	17	4	-13	7-2016 New in 2016	2017-33 2016-17 2015-7	24%	39	39	0	0	0	0	0	\$ 899,248	\$ 87,671	10%	\$ 1,500,000	\$ 1,505,500	100%
C 10 Future	Columbus Equipment Company / 023-13-04	CCSD	EZ	2016-2025	75%/10-years	2	9	7	10-2016, 3-2014, 6-2013 New in 2013	2017-2 2016-2 2015-1	450%	74	74	0	0	0	0	0	\$ 80,000	\$ 265,793	332%	\$ 2,000,000	\$ 5,317,786	266%
C 11 Future	Coulter Properties LLC & Coulter Ventures, LLC dba Rouge Fitness / 023-15-101	CCSD	EZ	2017-2026 (8/15-6/16)	75%/10-years				New in 2018	2018-50 2017-30	NA								\$ 3,050,250			\$ 32,000,000	\$ 41,825,825	131%
C 12 Future	CSE Leasing dba Contract Sweepers & Equipment Co., Inc. (Amended 2017) / 023-15-100	CCSD	EZ	2017-2026	75%/10-years	0	0	0	6-2016 New in 2016	2018-3 2017-2	NA	54	53	-1	0	0	0	0	\$ -	\$ -	0%	\$ 756,000	\$ 1,334,133	176%
C 13	DSW Inc. & 4300 Venture 34910 LLC / 023-07-03	CCSD	EZ	2008-2017	75%/10-years	75	450	375	562-2016, 364-2014, 431-2013, 411-2012, 325-2011, 118-2010, 2009, 8-2008, 85-2007 New in 2007	2010-75 2009-60 2008-25	600%	195	195	0	0	0	0	0	\$ 4,500,000	\$ 32,376,719	719%	\$ 6,500,000	\$ 88,295,373	1356%
14	EW High Street LLC & EW Hubbard High LLC / 049-18000-40 : 15-100	CCSD	CRA	2014-2028	100%/15-years	30	0	-30	3-2016, 11-2014, 6-2013 New in 2013	2015-30 2014-0 2013-0	0%	0	0	0	0	0	0	0	\$ 2,950,000	\$ -	0%	\$ 7,200,000	\$ -	0%
15	Fireproof Partners, LLC / 049-18000-40 : 14-001	CCSD	CRA	2015-2029	50%/15-years	24	0	-24	3-2016, 9-2014 New in 2014	2016-24 2015-12 2014-0	0%	0	0	0	0	0	0	0	\$ 1,055,080	\$ -	0%	\$ 11,300,000	\$ -	0%
C 16 Future	FlightSafety International, Inc. / 023-14-02	CCSD	EZ	2015-2024	75%/10-years	13	18	5	13-2016, 6-2014 New in 2014	2017-18 2016-13 2015-6	138%	137	137	0	0	0	0	0	\$ 807,444	\$ 1,697,884	235%	\$ 22,500,000	\$ 11,639,520	52%
C 17	Gowdy Partners II LLC / 023-07-07	CCSD	EZ	2009-2018	75%/10-years	50	50	0	53-2016, 2016, 2013, 148-2012, 84-2011, 47-2009, 9-2008 New in 2007	2011-50 2010-50 2009-0	100%	0	153	0	0	0	0	0	\$ 1,750,000	\$ 2,835,764	162%	\$ 9,500,000	\$ 23,544,323	248%
C 18	Gowdy Partners III LLC / 023-09-04	CCSD	EZ	2011-2020	75%/10-years	33	78	45	59-2016, 33-2014, 34-2013, 19-2011, 46-2011, 9-2010 New in 2009	2013-33 2012-18 2011-8	236%	100	100	0	0	0	0	0	\$ 2,870,000	\$ 3,702,797	129%	\$ 20,000,000	\$ 27,966,732	140%
19 Expire	Greater Linden Development Corporation & NLR Group LTD / 023-06-03	CCSD	EZ	2007-2016	75%/10-years	5	0	-5	7-2016, 8-2014, 7-2013, 2012, 2011, 8-2010, 2009, 2008, 2007 New in 2008	2008-5 2007-5 2006-5	0%	0	0	0	0	0	0	0	\$ 125,000	\$ -	0%	\$ 2,500,000	\$ -	0%
C 20 NEW	Hamilton Crossing BL LLC & Big Lots, Inc. / 049-18000-132 : X16-001	CCSD	CRA	2020-2029	100%/10-years				New in 2016	2025-5 2018-5 2015-5	0%								\$ 265,235			\$ 2,670,000	\$ 6,915,390	259%
C 21 Expire	Hirschvogel Inc. #1 / 023-05-04	CCSD	EZ	2007-2016	75%/10-years	46	173	127	130-2016, 191-2014, 159-2013, 120-2012, 81-2011, 51-2010, 40-2008, 74-2007, 46-2006, 40-2005 New in 2005	2008-46 2007-46 2006-30	376%	134	134	0	0	0	0	0	\$ 1,600,000	\$ 8,485,253	530%	\$ 1,500,000	\$ 2,978,398	199%
22 Future	Hirschvogel Inc. #2 / 023-15-103	CCSD	EZ	2018-2027 (7/15-12/17)	75%/10-years				6-2016 New in 2016	2020-37 2019-18 2018-12	0%								\$ 127,869			\$ 3,970,000	\$ 5,810,053	146%
23 NEW	Hubbard Park Place, LLC / 023-16-02	CCSD	EZ	2019-2028 (7/16-1/18)	75%/10-years				New in 2018	2023-4 2018-1	0%								\$ 770,647			\$ 1,260,000	\$ 4,614,617	366%
C 24 Future	Jai Guru, LLC / 023-14-01	CCSD	EZ	2017-2026 (1/19-12/18)	75%/10-years				0-2016, 2014 New in 2014	2015-5 2014-5 2013-5	0%								\$ 588,863			\$ 8,500,000	\$ 11,268,434	133%
25 Expire	King Lincoln Gateway, LLC (Amended 2006 & 2013) / 023-05-10	CCSD	EZ	2007-2016	75%/10-years	3	3	0	6-2016, 8-2014, 3-2013, 2012, 2011, 7-2010, 5-2009, 5-2008, 2007, 2006 New in 2005	2008-3 2007-3 2006-3	100%	0	9	9	0	0	0	0	\$ 62,400	\$ 41,518	67%	\$ 6,200,000	\$ 5,192,591	84%
C 26	Knightsbridge Orlentany, LLC / 023-12-05	CCSD	EZ	2014-2023	75%/10-years	2	5	3	4-2016, 2014, 2013, 4-2012 New in 2012	2015-2 2014-1	250%	0	77	0	0	0	0	0	\$ 56,160	\$ 286,086	509%	\$ 3,000,000	\$ 3,897,062	130%
C 27 Expire	Liberty Place LLC / 023-04-08	CCSD	EZ	2007-2016	75%/10-years	4	6	2	6-2016, 8-2014, 2-2012, 2011, 2010, 2009, 2008, 2007, 2006 New in 2004	2009-4 2008-0 2007-0 2006-0	150%	0	0	0	0	0	0	0	\$ 102,500	\$ 274,962	268%	\$ 14,200,000	\$ 18,036,393	127%

**ATTACHMENT A - COUNCIL MEMO SUMMARY TABLE
COLUMBUS TAX INCENTIVE PROGRAM RY2016 PROJECT STATUS**

C-2017 Council Agenda	AGREEMENT			JOB CREATION					JOB RETENTION					PAYROLL FROM JOB CREATION (or retention on retained-only projects or construction wages on New or Future projects)			INVESTMENT IN REAL PROP		
	TYPE	Exemption Years (fiscal # or RY as of 2017 TIC)	Abatement % of Total	Goal (Current rol-up year or overall, shaded if construction)	Reported Jobs as of 12/31/16 (shaded if construction)	Jobs Over or Under Goal (shaded if construction)	Prior Years Actual Jobs (Dec. 31) (2017 Mid-Year Update if any, in bold)	Anticipated Date for Job Creation Goal to be Attained	Percent of Goal Attained as of 12/31/16	Goal (shaded if construction)	Reported Jobs Retained as of 12/31/16 (shaded if construction)	Jobs Over or Under Goal (shaded if construction)	Actual Jobs (Dec. 31 - 2016, 2015, 2014, 2013, 2012, 2011, 2010, 2009, 2008, 2007, 2006, 2005, 2004, 2003, 2002, 2001, 2000, 1999, 1998, 1997, 1996, 1995, 1994, 1993, 1992, 1991, 1990, 1989, 1988, 1987, 1986, 1985, 1984, 1983, 1982, 1981, 1980, 1979, 1978, 1977, 1976, 1975, 1974, 1973, 1972, 1971, 1970, 1969, 1968, 1967, 1966, 1965, 1964, 1963, 1962, 1961, 1960, 1959, 1958, 1957, 1956, 1955, 1954, 1953, 1952, 1951, 1950, 1949, 1948, 1947, 1946, 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