

## ORD 2372-2022 PACE Assessing Ordinance – Attachment

### BE IT ORDAINED BY THE COUNCIL OF THE CITY OF COLUMBUS:

**Section 1.** The list of special assessments to be levied and assessed on the commercial real property described in Petition and Supplemental Plan 2021-04 in an amount sufficient to pay the costs of the special energy improvement projects described in Petition and Supplemental Plan 2021-04, which is \$8,157,788.80, including other related financing costs incurred in connection with the issuance, sale, and servicing of securities, nonprofit corporate obligations, or other obligations issued to pay costs of the special energy improvement projects described in Petition and Supplemental Plan 2021-04 in anticipation of the receipt of the special assessments, capitalized interest on, and financing reserve funds for, such securities, nonprofit corporate obligations, or other obligations so issued, including any credit enhancement fees, trustee fees, and District administrative fees and expenses, which costs were set forth in Petition and Supplemental Plan 2021-04 and previously reported to the Development Director and are now on file in the offices of the Development Director, is adopted and confirmed, and that the special assessments are levied and assessed on the real property described in Petition and Supplemental Plan 2021-04. The interest portion of the special assessments, together with amounts used to pay administrative expenses, has been determined by the District to be substantially equivalent to the fair market rate that would have been borne by notes or bonds issued by the District.

The special assessments are assessed against the real property described in Petition and Supplemental Plan 2021-04 commencing in tax year 2022 for collection in 2023 and shall continue through tax year 2041 for collection in 2042; provided, however, if the proceedings relating to the special assessments are completed at such time that the County Auditor of Franklin County, Ohio (the “Franklin County Auditor”) determines that collections shall not commence in 2023, then the collection schedule may be deferred by one year. The semi-annual installments of the special assessments shall be collected in each calendar year equal to a maximum semi-annual amount of special assessments as shown in **Exhibit A**, attached hereto and incorporated into this Ordinance.

All special assessments shall be certified by the Development Director to the Franklin County Auditor pursuant to Petition and Supplemental Plan 2021-04 and Chapter 727.33 of the Ohio Revised Code to be placed on the tax list and duplicate and collected with and in the same manner as real property taxes are collected and as set forth in Petition and Supplemental Plan 2021-04.

The special assessments shall be allocated among the parcels constituting the real property described in Petition and Supplemental Plan 2021-04 in the manner set forth in Petition and Supplemental Plan 2021-04 and the List of Special Assessments attached hereto as **Exhibit A** and incorporated herein.

**Section 2.** The list of special assessments to be levied and assessed on the commercial real property described in Petition and Supplemental Plan 2021-05 in an amount sufficient to pay the costs of the special energy improvement projects described in Petition and Supplemental Plan 2021-05, which is \$530,164.80, including other related financing costs incurred in connection with the issuance, sale, and servicing of securities, nonprofit corporate obligations, or other obligations issued to pay costs of the special energy improvement projects described in Petition and Supplemental Plan 2021-05 in anticipation of the receipt of the special assessments, capitalized interest on, and financing reserve funds for, such securities, nonprofit corporate obligations, or other obligations so issued, including any credit enhancement fees, trustee fees, and District administrative fees and expenses, which costs were set forth in Petition and Supplemental Plan 2021-05 and previously reported to the Development Director and are now on file in the offices of the Development Director, is adopted and confirmed, and that the special assessments are levied and assessed on the real property described in Petition and Supplemental Plan 2021-05. The interest portion of the special assessments, together with amounts used to pay administrative expenses, has been determined by the District to be substantially equivalent to the fair market rate that would have been borne by notes or bonds issued by the District.

The special assessments are assessed against the real property described in Petition and Supplemental Plan 2021-05 commencing in tax year 2022 for collection in 2023 and shall continue through tax year 2041 for collection in 2042; provided, however, if the proceedings relating to the special assessments are completed at such time that the Franklin County Auditor determines that collections shall not commence in 2023, then the collection schedule may be deferred by one year. The semi-annual installments of the special assessments shall be collected in each calendar year equal to a maximum semi-annual amount of special assessments as shown in **Exhibit B**, attached hereto and incorporated into this Ordinance.

All special assessments shall be certified by the Development Director to the Franklin County Auditor pursuant to Petition and Supplemental Plan 2021-05 and Chapter 727.33 of the Ohio Revised Code to be placed on the tax list and duplicate and collected with and in the same manner as real property taxes are collected and as set forth in Petition and Supplemental Plan 2021-05.

The special assessments shall be allocated among the parcels constituting the real property described in Petition and Supplemental Plan 2021-05 in the manner set forth in Petition and Supplemental Plan 2021-05 and the List of Special Assessments attached hereto as **Exhibit B** and incorporated herein.

**Section 3.** The list of special assessments to be levied and assessed on the commercial real property described in Petition and Supplemental Plan 2021-06 in an amount sufficient to pay the costs of the special energy improvement projects described in Petition and Supplemental Plan 2021-06, which is \$15,073,655.96, including other related financing costs incurred in connection with the issuance, sale, and servicing of securities, nonprofit corporate obligations, or other obligations issued to pay costs of the special energy improvement projects described in Petition and Supplemental Plan

2021-06 in anticipation of the receipt of the special assessments, capitalized interest on, and financing reserve funds for, such securities, nonprofit corporate obligations, or other obligations so issued, including any credit enhancement fees, trustee fees, and District administrative fees and expenses, which costs were set forth in Petition and Supplemental Plan 2021-06 and previously reported to the Development Director and are now on file in the offices of the Development Director, is adopted and confirmed, and that the special assessments are levied and assessed on the real property described in Petition and Supplemental Plan 2021-06. The interest portion of the special assessments, together with amounts used to pay administrative expenses, has been determined by the District to be substantially equivalent to the fair market rate that would have been borne by notes or bonds issued by the District.

The special assessments are assessed against the real property described in Petition and Supplemental Plan 2021-06 commencing in tax year 2023 for collection in 2024 and shall continue through tax year 2051 for collection in 2052; provided, however, if the proceedings relating to the special assessments are completed at such time that the Franklin County Auditor determines that collections shall not commence in 2024, then the collection schedule may be deferred by one year. The semi-annual installments of the special assessments shall be collected in each calendar year equal to a maximum semi-annual amount of special assessments as shown in Exhibit C, attached hereto and incorporated into this Ordinance.

All special assessments shall be certified by the Development Director to the Franklin County Auditor pursuant to Petition and Supplemental Plan 2021-06 and Chapter 727.33 of the Ohio Revised Code to be placed on the tax list and duplicate and collected with and in the same manner as real property taxes are collected and as set forth in Petition and Supplemental Plan 2021-06.

The special assessments shall be allocated among the parcels constituting the real property described in Petition and Supplemental Plan 2021-06 in the manner set forth in Petition and Supplemental Plan 2021-06 and the List of Special Assessments attached hereto as Exhibit C and incorporated herein.

**Section 4.** The list of special assessments to be levied and assessed on the commercial real property described in Petition and Supplemental Plan 2021-07 in an amount sufficient to pay the costs of the special energy improvement projects described in Petition and Supplemental Plan 2021-07, which is \$36,569,779.68, including other related financing costs incurred in connection with the issuance, sale, and servicing of securities, nonprofit corporate obligations, or other obligations issued to pay costs of the special energy improvement projects described in Petition and Supplemental Plan 2021-07 in anticipation of the receipt of the special assessments, capitalized interest on, and financing reserve funds for, such securities, nonprofit corporate obligations, or other obligations so issued, including any credit enhancement fees, trustee fees, and District administrative fees and expenses, which costs were set forth in Petition and Supplemental Plan 2021-07 and previously reported to the Development Director and are now on file in the offices of the Development Director, is adopted and confirmed, and that the special assessments are levied and assessed on the real property

described in Petition and Supplemental Plan 2021-07. The interest portion of the special assessments, together with amounts used to pay administrative expenses, has been determined by the District to be substantially equivalent to the fair market rate that would have been borne by notes or bonds issued by the District.

The special assessments are assessed against the real property described in Petition and Supplemental Plan 2021-07 commencing in tax year 2024 for collection in 2025 and shall continue through tax year 2047 for collection in 2048; provided, however, if the proceedings relating to the special assessments are completed at such time that the Franklin County Auditor determines that collections shall not commence in 2025, then the collection schedule may be deferred by one year. The semi-annual installments of the special assessments shall be collected in each calendar year equal to a maximum semi-annual amount of special assessments as shown in **Exhibit D**, attached hereto and incorporated into this Ordinance.

All special assessments shall be certified by the Development Director to the Franklin County Auditor pursuant to Petition and Supplemental Plan 2021-07 and Chapter 727.33 of the Ohio Revised Code to be placed on the tax list and duplicate and collected with and in the same manner as real property taxes are collected and as set forth in Petition and Supplemental Plan 2021-07.

The special assessments are levied in amounts that vary for the first year, the next six years, and the remaining years of the total assessment term. In order to allow the Franklin County Auditor to correctly bill and collect varying special assessment amounts, the Development Director and the City Auditor are authorized, prior to each collection year in which a change in the amount of the special assessments is required, to certify to the Franklin County Auditor the special assessment amounts to be collected until the next collection year in which the amounts are anticipated to change, if any.

The special assessments shall be allocated among the parcels constituting the real property described in Petition and Supplemental Plan 2021-07 in the manner set forth in Petition and Supplemental Plan 2021-07 and the List of Special Assessments attached hereto as **Exhibit D** and incorporated herein.

**Section 5.** The list of special assessments to be levied and assessed on the commercial real property described in Petition and Supplemental Plan 2021-08 in an amount sufficient to pay the costs of the special energy improvement projects described in Petition and Supplemental Plan 2021-08, which is \$1,529,116.68, including other related financing costs incurred in connection with the issuance, sale, and servicing of securities, nonprofit corporate obligations, or other obligations issued to pay costs of the special energy improvement projects described in Petition and Supplemental Plan 2021-08 in anticipation of the receipt of the special assessments, capitalized interest on, and financing reserve funds for, such securities, nonprofit corporate obligations, or other obligations so issued, including any credit enhancement fees, trustee fees, and District administrative fees and expenses,

which costs were set forth in Petition and Supplemental Plan 2021-08 and previously reported to the Development Director and are now on file in the offices of the Development Director, is adopted and confirmed, and that the special assessments are levied and assessed on the real property described in Petition and Supplemental Plan 2021-08. The interest portion of the special assessments, together with amounts used to pay administrative expenses, has been determined by the District to be substantially equivalent to the fair market rate that would have been borne by notes or bonds issued by the District.

The special assessments are assessed against the real property described in Petition and Supplemental Plan 2021-08 commencing in tax year 2022 for collection in 2023 and shall continue through tax year 2042 for collection in 2043; provided, however, if the proceedings relating to the special assessments are completed at such time that the County Auditor of Delaware County, Ohio (“Delaware County Auditor”) determines that collections shall not commence in 2023, then the collection schedule may be deferred by one year. The semi-annual installments of the special assessments shall be collected in each calendar year equal to a maximum semi-annual amount of special assessments as shown in **Exhibit E**, attached hereto and incorporated into this Ordinance.

All special assessments shall be certified by the Development Director to the Delaware County Auditor pursuant to Petition and Supplemental Plan 2021-08 and Chapter 727.33 of the Ohio Revised Code to be placed on the tax list and duplicate and collected with and in the same manner as real property taxes are collected and as set forth in Petition and Supplemental Plan 2021-08.

The special assessments shall be allocated among the parcels constituting the real property described in Petition and Supplemental Plan 2021-08 in the manner set forth in Petition and Supplemental Plan 2021-08 and the List of Special Assessments attached hereto as **Exhibit E** and incorporated herein.

**Section 6.** The list of special assessments to be levied and assessed on the commercial real property described in Petition and Supplemental Plan 2022-01 in an amount sufficient to pay the costs of the special energy improvement projects described in Petition and Supplemental Plan 2022-01, which is \$1,164,721.32, including other related financing costs incurred in connection with the issuance, sale, and servicing of securities, nonprofit corporate obligations, or other obligations issued to pay costs of the special energy improvement projects described in Petition and Supplemental Plan 2022-01 in anticipation of the receipt of the special assessments, capitalized interest on, and financing reserve funds for, such securities, nonprofit corporate obligations, or other obligations so issued, including any credit enhancement fees, trustee fees, and District administrative fees and expenses, which costs were set forth in Petition and Supplemental Plan 2022-01 and previously reported to the Development Director and are now on file in the offices of the Development Director, is adopted and confirmed, and that the special assessments are levied and assessed on the real property described in Petition and Supplemental Plan 2022-01. The interest portion of the special assessments, together with amounts used to pay administrative expenses, has been determined by the District to be substantially equivalent to the fair market rate that would have been borne by

notes or bonds issued by the District.

The special assessments are assessed against the real property described in Petition and Supplemental Plan 2022-01 commencing in tax year 2023 for collection in 2024 and shall continue through tax year 2043 for collection in 2044; provided, however, if the proceedings relating to the special assessments are completed at such time that the Franklin County Auditor determines that collections shall not commence in 2024, then the collection schedule may be deferred by one year. The semi-annual installments of the special assessments shall be collected in each calendar year equal to a maximum semi-annual amount of special assessments as shown in **Exhibit F**, attached hereto and incorporated into this Ordinance.

All special assessments shall be certified by the Development Director to the Franklin County Auditor pursuant to Petition and Supplemental Plan 2022-01 and Chapter 727.33 of the Ohio Revised Code to be placed on the tax list and duplicate and collected with and in the same manner as real property taxes are collected and as set forth in Petition and Supplemental Plan 2022-01.

The special assessments shall be allocated among the parcels constituting the real property described in Petition and Supplemental Plan 2022-01 in the manner set forth in Petition and Supplemental Plan 2022-01 and the List of Special Assessments attached hereto as **Exhibit F** and incorporated herein.

**Section 7.** The list of special assessments to be levied and assessed on the commercial real property described in Petition and Supplemental Plan 2022-02 in an amount sufficient to pay the costs of the special energy improvement projects described in Petition and Supplemental Plan 2022-02, which is \$701,199.60 including other related financing costs incurred in connection with the issuance, sale, and servicing of securities, nonprofit corporate obligations, or other obligations issued to pay costs of the special energy improvement projects described in Petition and Supplemental Plan 2022-02 in anticipation of the receipt of the special assessments, capitalized interest on, and financing reserve funds for, such securities, nonprofit corporate obligations, or other obligations so issued, including any credit enhancement fees, trustee fees, and District administrative fees and expenses, which costs were set forth in Petition and Supplemental Plan 2022-02 and previously reported to the Development Director and are now on file in the offices of the Development Director, is adopted and confirmed, and that the special assessments are levied and assessed on the real property described in Petition and Supplemental Plan 2022-02. The interest portion of the special assessments, together with amounts used to pay administrative expenses, has been determined by the District to be substantially equivalent to the fair market rate that would have been borne by notes or bonds issued by the District.

The special assessments are assessed against the real property described in Petition and Supplemental Plan 2022-02 commencing in tax year 2023 for collection in 2024 and shall continue through tax year 2042 for collection in 2043; provided, however, if the proceedings relating to the

special assessments are completed at such time that the Franklin County Auditor determines that collections shall not commence in 2024, then the collection schedule may be deferred by one year. The semi-annual installments of the special assessments shall be collected in each calendar year equal to a maximum semi-annual amount of special assessments as shown in **Exhibit G**, attached hereto and incorporated into this Ordinance.

All special assessments shall be certified by the Development Director to the Franklin County Auditor pursuant to Petition and Supplemental Plan 2022-02 and Chapter 727.33 of the Ohio Revised Code to be placed on the tax list and duplicate and collected with and in the same manner as real property taxes are collected and as set forth in Petition and Supplemental Plan 2022-02.

The special assessments shall be allocated among the parcels constituting the real property described in Petition and Supplemental Plan 2022-02 in the manner set forth in Petition and Supplemental Plan 2022-02 and the List of Special Assessments attached hereto as **Exhibit G** and incorporated herein.

**Section 8.** The list of special assessments to be levied and assessed on the commercial real property described in Petition and Supplemental Plan 2022-03 in an amount sufficient to pay the costs of the special energy improvement projects described in Petition and Supplemental Plan 2022-03, which is \$26,824,101.20, including other related financing costs incurred in connection with the issuance, sale, and servicing of securities, nonprofit corporate obligations, or other obligations issued to pay costs of the special energy improvement projects described in Petition and Supplemental Plan 2022-03 in anticipation of the receipt of the special assessments, capitalized interest on, and financing reserve funds for, such securities, nonprofit corporate obligations, or other obligations so issued, including any credit enhancement fees, trustee fees, and District administrative fees and expenses, which costs were set forth in Petition and Supplemental Plan 2022-03 and previously reported to the Development Director and are now on file in the offices of the Development Director, is adopted and confirmed, and that the special assessments are levied and assessed on the real property described in Petition and Supplemental Plan 2022-03. The interest portion of the special assessments, together with amounts used to pay administrative expenses, has been determined by the District to be substantially equivalent to the fair market rate that would have been borne by notes or bonds issued by the District.

The special assessments are assessed against the real property described in Petition and Supplemental Plan 2022-03 commencing in tax year 2023 for collection in 2024 and shall continue through tax year 2048 for collection in 2049; provided, however, if the proceedings relating to the special assessments are completed at such time that the Franklin County Auditor determines that collections shall not commence in 2024, then the collection schedule may be deferred by one year. The semi-annual installments of the special assessments shall be collected in each calendar year equal to a maximum semi-annual amount of special assessments as shown in **Exhibit H**, attached hereto and incorporated into this Ordinance.

All special assessments shall be certified by the Development Director to the Franklin County Auditor pursuant to Petition and Supplemental Plan 2022-03 and Chapter 727.33 of the Ohio Revised Code to be placed on the tax list and duplicate and collected with and in the same manner as real property taxes are collected and as set forth in Petition and Supplemental Plan 2022-03.

The special assessments shall be allocated among the parcels constituting the real property described in Petition and Supplemental Plan 2022-03 in the manner set forth in Petition and Supplemental Plan 2022-03 and the List of Special Assessments attached hereto as **Exhibit H** and incorporated herein.

**Section 9.** The Amending Petition and Supplemental Plan requested that the special assessments certified by the City Auditor to the County Auditor pursuant to Ohio Revised Code Chapter 727.33 in connection with Ordinance 3329-2018, are to be modified such that the list of special assessments is equal to the list of special assessments requested in the Amending Petition and Supplemental Plan, a copy of which is attached to this Ordinance as **Exhibit I**.

The aggregate special assessments previously levied by this Council under Ordinance 3329-2018 and certified by the City Auditor to the County Auditor are hereby modified to a total of \$21,092,080.02. The City Auditor and the Department of Development of the City are hereby authorized to take any actions as may be necessary in order to cause the Franklin County Auditor to amend the special assessments in connection with Ordinance 3329-2018 such that the equal the list of special assessments attached as **Exhibit I**.

The special assessments are levied in amounts that vary for the first year and the remaining years of the total assessment term. In order to allow the Franklin County Auditor to correctly bill and collect varying special assessment amounts, the Development Director and the City Auditor are authorized, prior to each collection year in which a change in the amount of the special assessments is required, to certify to the Franklin County Auditor the special assessment amounts to be collected until the next collection year in which the amounts are anticipated to change, if any.

**Section 10.** This Council finds and determines that the special assessments described in each of **Exhibit A**, **Exhibit B**, **Exhibit C**, **Exhibit D**, **Exhibit E**, **Exhibit F**, **Exhibit G**, **Exhibit H**, and **Exhibit I** (collectively, the “Special Assessments”) are in proportion to the special benefits received by the real property against which they are levied as set forth in each of Petition and Supplemental Plan 2021-04, Petition and Supplemental Plan 2021-05, Petition and Supplemental Plan 2021-06, Petition and Supplemental Plan 2021-07, Petition and Supplemental Plan 2021-08, Petition and Supplemental Plan 2022-01, Petition and Supplemental Plan 2022-02, Petition and Supplemental Plan 2022-03, and the Amending Petition and Supplemental Plan and are not in excess of any applicable statutory limitation.

**Section 11.** The owners of the real property described in Petition and Supplemental Petition and Supplemental Plan 2021-04, Petition and Supplemental Plan 2021-05, Petition and Supplemental Plan 2021-06, Petition and Supplemental Plan 2021-07, Petition and Supplemental Plan 2021-08, Petition and Supplemental Plan 2022-01, Petition and Supplemental Plan 2022-02, Petition and Supplemental Plan 2022-03, and the Amending Petition and Supplemental Plan have waived their right to pay the Special Assessments in cash, and all Special Assessments and installments of the Special Assessments shall be certified by the Development Director or the Development Director's designee to the Franklin County Auditor or the Delaware County Auditor, as appropriate, as provided by each of Petition and Supplemental Plan 2021-04, Petition and Supplemental Plan 2021-05, Petition and Supplemental Plan 2021-06, Petition and Supplemental Plan 2021-07, Petition and Supplemental Plan 2021-08, Petition and Supplemental Plan 2022-01, Petition and Supplemental Plan 2022-02, Petition and Supplemental Plan 2022-03, and the Amending Petition and Supplemental Plan and Section 727.33 of the Ohio Revised Code to be placed by the Franklin County Auditor or the Delaware County Auditor, as appropriate, on the tax list and duplicate and collected with and in the same manner as real property taxes are collected and as set forth in each of the Petitions and Supplemental Plans.

**Section 12.** The Special Assessments will be used by the City to pay the cost of the special energy improvement projects described in Petition and Supplemental Petition and Supplemental Plan 2021-04, Petition and Supplemental Plan 2021-05, Petition and Supplemental Plan 2021-06, Petition and Supplemental Plan 2021-07, Petition and Supplemental Plan 2021-08, Petition and Supplemental Plan 2022-01, Petition and Supplemental Plan 2022-02, Petition and Supplemental Plan 2022-03, and the Amending Petition and Supplemental Plan in cooperation with the District in any manner, including assigning the Special Assessments actually received by the City to the District or to another party the City deems appropriate, and the Special Assessments are appropriated for such purposes.

**Section 13.** The Development Director or the Development Director's designee shall keep the Special Assessments on file in the Office of the Development Director or the Development Director's designee.

**Section 14.** In compliance with Section 319.61 of the Ohio Revised Code, the Development Director or the Development Director's designee is directed to deliver a certified copy of this Ordinance to the Franklin County Auditor and to the Delaware County Auditor within twenty (20) days after its passage.

**Section 15.** That for the reasons stated in the preamble hereto, which is hereby made a part hereof, this Ordinance is hereby declared to be an emergency measure and shall take effect and be in force from and after its adoption and approval by the Mayor or ten (10) days after adoption if the Mayor neither approves nor vetoes the same.

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**EXHIBIT A**

**LIST OF SPECIAL ASSESSMENTS  
PETITION AND SUPPLEMENTAL PLAN 2021-04**

Parcel ID: 010-116052-00

Total assessment costs: \$8,157,788.80

Estimated semi-annual special assessments: \$203,944.72

Number of semi-annual assessments: 40

First semi-annual installment due (approx.): January 31, 2023

Special Assessment Payment Date <sup>1</sup>	Special Assessment Installment Amount <sup>2</sup>
January 31, 2023	\$203,944.72
July 31, 2023	203,944.72
January 31, 2024	203,944.72
July 31, 2024	203,944.72
January 31, 2025	203,944.72
July 31, 2025	203,944.72
January 31, 2026	203,944.72
July 31, 2026	203,944.72
January 31, 2027	203,944.72
July 31, 2027	203,944.72
January 31, 2028	203,944.72
July 31, 2028	203,944.72
January 31, 2029	203,944.72
July 31, 2029	203,944.72
January 31, 2030	203,944.72
July 31, 2030	203,944.72
January 31, 2031	203,944.72
July 31, 2031	203,944.72
January 31, 2032	203,944.72
July 31, 2032	203,944.72
January 31, 2033	203,944.72
July 31, 2033	203,944.72
January 31, 2034	203,944.72

<sup>1</sup> Pursuant to Ohio Revised Code Chapter 323, the Special Assessment Payment Dates identified above are subject to adjustment under certain conditions.

<sup>2</sup> Pursuant to Ohio Revised Code Section 727.36, the Franklin County Auditor may charge and collect a fee in addition to the amounts listed in the above schedule.

Special Assessment Payment Date <sup>1</sup>	Special Assessment Installment Amount <sup>2</sup>
July 31, 2034	203,944.72
January 31, 2035	203,944.72
July 31, 2035	203,944.72
January 31, 2036	203,944.72
July 31, 2036	\$203,944.72
January 31, 2037	203,944.72
July 31, 2037	203,944.72
January 31, 2038	203,944.72
July 31, 2038	203,944.72
January 31, 2039	203,944.72
July 31, 2039	203,944.72
January 31, 2040	203,944.72
July 31, 2040	203,944.72
January 31, 2041	203,944.72
July 31, 2041	203,944.72
January 31, 2042	203,944.72
July 31, 2042	203,944.72

**EXHIBIT B**

**LIST OF SPECIAL ASSESSMENTS  
PETITION AND SUPPLEMENTAL PLAN 2021-05**

Parcel ID:	545-299764-00
Total assessment costs:	\$530,164.80
Estimated semi-annual special assessments:	\$13,254.12
Number of semi-annual special assessments:	40
First semi-annual installment due:	January 31, 2023

<b>Special Assessment Payment Date<sup>3</sup></b>	<b>Special Assessment Amount<sup>4</sup></b>
January 31, 2023	\$13,254.12
July 31, 2023	13,254.12
January 31, 2024	13,254.12
July 31, 2024	13,254.12
January 31, 2025	13,254.12
July 31, 2025	13,254.12
January 31, 2026	13,254.12
July 31, 2026	13,254.12
January 31, 2027	13,254.12
July 31, 2027	13,254.12
January 31, 2028	13,254.12
July 31, 2028	13,254.12
January 31, 2029	13,254.12
July 31, 2029	13,254.12
January 31, 2030	13,254.12
July 31, 2030	13,254.12
January 31, 2031	13,254.12
July 31, 2031	13,254.12
January 31, 2032	13,254.12
July 31, 2032	13,254.12
January 31, 2033	13,254.12
July 31, 2033	13,254.12

<sup>1</sup>Pursuant to Ohio Revised Code Chapter 323, the Special Assessment Payment Dates identified above are by statute and a variety of circumstances and are subject to adjustment under certain conditions.

<sup>2</sup>Pursuant to Ohio Revised Code Section 727.36, the Franklin County Auditor may charge and collect a fee in addition to the amounts listed in the above schedule.

<b>Special Assessment Payment Date<sup>3</sup></b>	<b>Special Assessment Amount<sup>4</sup></b>
January 31, 2034	13,254.12
July 31, 2034	13,254.12
January 31, 2035	13,254.12
July 31, 2035	13,254.12
January 31, 2036	13,254.12
July 31, 2036	\$13,254.12
January 31, 2037	13,254.12
July 31, 2037	13,254.12
January 31, 2038	13,254.12
July 31, 2038	13,254.12
January 31, 2039	13,254.12
July 31, 2039	13,254.12
January 31, 2040	13,254.12
July 31, 2040	13,254.12
January 31, 2041	13,254.12
July 31, 2041	13,254.12
January 31, 2042	13,254.12
July 31, 2042	13,254.12

**EXHIBIT C**

**LIST OF SPECIAL ASSESSMENTS  
PETITION AND SUPPLEMENTAL PLAN 2021-06**

Parcel ID: 010-024540-00

Total assessment costs: \$15,073,655.96

Estimated semi-annual special assessments: \$259,890.62

Number of semi-annual assessments: 58

First semi-annual installment due: January 31, 2024

<b>Special Assessment Payment Date<sup>5</sup></b>	<b>Special Assessment Amount<sup>6</sup></b>
January 31, 2024	\$259,890.62
July 31, 2024	259,890.62
January 31, 2025	259,890.62
July 31, 2025	259,890.62
January 31, 2026	259,890.62
July 31, 2026	259,890.62
January 31, 2027	259,890.62
July 31, 2027	259,890.62
January 31, 2028	259,890.62
July 31, 2028	259,890.62
January 31, 2029	259,890.62
July 31, 2029	259,890.62
January 31, 2030	259,890.62
July 31, 2030	259,890.62
January 31, 2031	259,890.62
July 31, 2031	259,890.62
January 31, 2032	259,890.62
July 31, 2032	259,890.62
January 31, 2033	259,890.62
July 31, 2033	259,890.62
January 31, 2034	259,890.62
July 31, 2034	259,890.62
January 31, 2035	259,890.62

<sup>1</sup>Pursuant to Ohio Revised Code Chapter 323, the Special Assessment Payment Dates identified above are by statute and a variety of circumstances and are subject to adjustment under certain conditions.

<sup>2</sup>Pursuant to Ohio Revised Code Section 727.36, the Franklin County Auditor may charge and collect a fee in addition to the amounts listed in the above schedule.

<b>Special Assessment Payment Date<sup>5</sup></b>	<b>Special Assessment Amount<sup>6</sup></b>
July 31, 2035	259,890.62
January 31, 2036	259,890.62
July 31, 2036	259,890.62
January 31, 2037	259,890.62
July 31, 2037	259,890.62
January 31, 2038	\$259,890.62
July 31, 2038	259,890.62
January 31, 2039	259,890.62
July 31, 2039	259,890.62
January 31, 2040	259,890.62
July 31, 2040	259,890.62
January 31, 2041	259,890.62
July 31, 2041	259,890.62
January 31, 2042	259,890.62
July 31, 2042	259,890.62
January 31, 2043	259,890.62
July 31, 2043	259,890.62
January 31, 2044	259,890.62
July 31, 2044	259,890.62
January 31, 2045	259,890.62
July 31, 2045	259,890.62
January 31, 2046	259,890.62
July 31, 2046	259,890.62
January 31, 2047	259,890.62
July 31, 2047	259,890.62
January 31, 2048	259,890.62
July 31, 2048	259,890.62
January 31, 2049	259,890.62
July 31, 2049	259,890.62
January 31, 2050	259,890.62
July 31, 2050	259,890.62
January 31, 2051	259,890.62
July 31, 2051	259,890.62
January 31, 2052	259,890.62
July 31, 2052	259,890.62

**EXHIBIT D**

**LIST OF SPECIAL ASSESSMENTS  
PETITION AND SUPPLEMENTAL PLAN 2021-07**

Parcel ID: 530-122777-00

Total assessment costs: \$36,569,779.68

Estimated semi-annual special assessments for 1 year: \$281,951.22

Estimated semi-annual special assessments for 6 years: \$332,958.57

Estimated semi-annual special assessments for 17 years: \$941,481.60

Number of semi-annual special assessments: 48

First semi-annual installment due: January 31, 2025

Special Assessment Payment Date <sup>7</sup>	Total Maximum Special Assessment Installment Amount <sup>8</sup>
January 31, 2025	\$281,951.22
July 31, 2025	281,951.22
January 31, 2026	332,958.57
July 31, 2026	332,958.57
January 31, 2027	332,958.57
July 31, 2027	332,958.57
January 31, 2028	332,958.57
July 31, 2028	332,958.57
January 31, 2029	332,958.57
July 31, 2029	332,958.57
January 31, 2030	332,958.57
July 31, 2030	332,958.57
January 31, 2031	332,958.57

<sup>7</sup> Pursuant to Ohio Revised Code Chapter 323, the Special Assessment Payment Dates identified above are subject to adjustment by the Franklin County Auditor under certain conditions.

<sup>8</sup> Pursuant to Ohio Revised Code Section 727.36, the Franklin County Auditor may charge and collect a fee in addition to the amounts listed in the above schedule.

Special Assessment Payment Date <sup>7</sup>	Total Maximum Special Assessment Installment Amount <sup>8</sup>
July 31, 2031	332,958.57
January 31, 2032	941,481.60
July 31, 2032	941,481.60
January 31, 2033	941,481.60
July 31, 2033	941,481.60
January 31, 2034	941,481.60
July 31, 2034	941,481.60
January 31, 2035	941,481.60
July 31, 2035	\$941,481.60
January 31, 2036	941,481.60
July 31, 2036	941,481.60
January 31, 2037	941,481.60
July 31, 2037	941,481.60
January 31, 2038	941,481.60
July 31, 2038	941,481.60
January 31, 2039	941,481.60
July 31, 2039	941,481.60
January 31, 2040	941,481.60
July 31, 2040	941,481.60
January 31, 2041	941,481.60
July 31, 2041	941,481.60
January 31, 2042	941,481.60
July 31, 2042	941,481.60
January 31, 2043	941,481.60
July 31, 2043	941,481.60
January 31, 2044	941,481.60
July 31, 2044	941,481.60
January 31, 2045	941,481.60
July 31, 2045	941,481.60
January 31, 2046	941,481.60
July 31, 2046	941,481.60
January 31, 2047	941,481.60
July 31, 2047	941,481.60
January 31, 2048	941,481.60
July 31, 2048	941,481.60

**EXHIBIT E**

**LIST OF SPECIAL ASSESSMENTS  
PETITION AND SUPPLEMENTAL PLAN 2021-08**

Parcel ID: 318-442-02-026-501

Total assessment costs: \$1,529,116.68

Estimated semi-annual special assessments: \$36,407.54

Number of semi-annual assessments: 42

First semi-annual installment due (approx.): January 31, 2023

Special Assessment Payment Date <sup>7</sup>	Total Special Assessment Installment Amount <sup>8</sup>
First Half 2023	\$36,407.54
Second Half 2023	36,407.54
First Half 2024	36,407.54
Second Half 2024	36,407.54
First Half 2025	36,407.54
Second Half 2025	36,407.54
First Half 2026	36,407.54
Second Half 2026	36,407.54
First Half 2027	36,407.54
Second Half 2027	36,407.54
First Half 2028	36,407.54
Second Half 2028	36,407.54
First Half 2029	36,407.54
Second Half 2029	36,407.54
First Half 2030	36,407.54
Second Half 2030	36,407.54
First Half 2031	36,407.54
Second Half 2031	36,407.54
First Half 2032	36,407.54
Second Half 2032	36,407.54
First Half 2033	36,407.54
Second Half 2033	36,407.54
First Half 2034	36,407.54
Second Half 2034	36,407.54
First Half 2035	36,407.54
Second Half 2035	36,407.54



Special Assessment Payment Date <sup>9</sup>	Total Special Assessment Installment Amount <sup>10</sup>
First Half 2036	\$36,407.54
Second Half 2036	36,407.54
First Half 2037	36,407.54
Second Half 2037	36,407.54
First Half 2038	36,407.54
Second Half 2038	36,407.54
First Half 2039	36,407.54
Second Half 2039	36,407.54
First Half 2040	36,407.54
Second Half 2040	36,407.54
First Half 2041	36,407.54
Second Half 2041	36,407.54
First Half 2042	36,407.54
Second Half 2042	36,407.54
First Half 2043	36,407.54
Second Half 2043	36,407.54

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<sup>9</sup> Pursuant to Ohio Revised Code Chapter 323, the Special Assessment Payment Dates for first-half and second-half real property taxes are determined by statute and a variety of circumstances and are subject to adjustment by the Delaware County Auditor under certain conditions.

<sup>10</sup> Pursuant to Ohio Revised Code Section 727.36, the Delaware County Auditor may charge and collect a fee in addition to the amounts listed in the above schedule.

**EXHIBIT F**

**LIST OF SPECIAL ASSESSMENTS  
PETITION AND SUPPLEMENTAL PLAN 2022-01**

Parcel ID: 010-017875-00

Total assessment costs: \$1,164,721.32

Estimated semi-annual special assessments: \$27,731.46

Number of semi-annual special assessments: 42

First semi-annual installment due: January 31, 2024

<b>Special Assessment Payment Date<sup>11</sup></b>	<b>Special Assessment Amount<sup>12</sup></b>
January 31, 2024	\$27,731.46
July 31, 2024	27,731.46
January 31, 2025	27,731.46
July 31, 2025	27,731.46
January 31, 2026	27,731.46
July 31, 2026	27,731.46
January 31, 2027	27,731.46
July 31, 2027	27,731.46
January 31, 2028	27,731.46
July 31, 2028	27,731.46
January 31, 2029	27,731.46
July 31, 2029	27,731.46
January 31, 2030	27,731.46
July 31, 2030	27,731.46
January 31, 2031	27,731.46
July 31, 2031	27,731.46
January 31, 2032	27,731.46
July 31, 2032	27,731.46
January 31, 2033	27,731.46

<sup>11</sup> Pursuant to Ohio Revised Code Chapter 323, the Special Assessment Payment Dates identified above are determined by statute and a variety of circumstances and are subject to adjustment under certain conditions.

<sup>12</sup> Pursuant to Ohio Revised Code Section 727.36, the Franklin County Auditor may charge and collect a fee in addition to the amounts listed in the above schedule.

<b>Special Assessment Payment Date<sup>11</sup></b>	<b>Special Assessment Amount<sup>12</sup></b>
July 31, 2033	27,731.46
January 31, 2034	27,731.46
July 31, 2034	27,731.46
January 31, 2035	27,731.46
July 31, 2035	27,731.46
January 31, 2036	27,731.46
July 31, 2036	\$27,731.46
January 31, 2037	27,731.46
July 31, 2037	27,731.46
January 31, 2038	27,731.46
July 31, 2038	27,731.46
January 31, 2039	27,731.46
July 31, 2039	27,731.46
January 31, 2040	27,731.46
July 31, 2040	27,731.46
January 31, 2041	27,731.46
July 31, 2041	27,731.46
January 31, 2042	27,731.46
July 31, 2042	27,731.46
January 31, 2043	27,731.46
July 31, 2043	27,731.46
January 31, 2044	27,731.46
July 31, 2044	27,731.46

**EXHIBIT G**

**LIST OF SPECIAL ASSESSMENTS  
PETITION AND SUPPLEMENTAL PLAN 2022-02**

Parcel IDs:	010-036274-00
Total assessment costs:	\$701,199.60
Estimated semi-annual special assessments:	\$17,529.99
Number of semi-annual assessments:	40
First semi-annual installment due:	January 31, 2024

<b>Special Assessment Payment Date<sup>13</sup></b>	<b>Special Assessment Amount<sup>14</sup></b>
January 31, 2024	\$17,529.99
July 31, 2024	17,529.99
January 31, 2025	17,529.99
July 31, 2025	17,529.99
January 31, 2026	17,529.99
July 31, 2026	17,529.99
January 31, 2027	17,529.99
July 31, 2027	17,529.99
January 31, 2028	17,529.99
July 31, 2028	17,529.99
January 31, 2029	17,529.99
July 31, 2029	17,529.99
January 31, 2030	17,529.99
July 31, 2030	17,529.99
January 31, 2031	17,529.99
July 31, 2031	17,529.99
January 31, 2032	17,529.99
July 31, 2032	17,529.99
January 31, 2033	17,529.99
July 31, 2033	17,529.99
January 31, 2034	17,529.99
July 31, 2034	17,529.99

<sup>13</sup> Pursuant to Ohio Revised Code Chapter 323, the Special Assessment Payment Dates identified above are determined by statute and a variety of circumstances and are subject to adjustment under certain conditions.

<sup>14</sup> Pursuant to Ohio Revised Code Section 727.36, the Franklin County Auditor may charge and collect a fee in addition to the amounts listed in the above schedule.

<b>Special Assessment Payment Date<sup>13</sup></b>	<b>Special Assessment Amount<sup>14</sup></b>
January 31, 2035	17,529.99
July 31, 2035	17,529.99
January 31, 2036	17,529.99
July 31, 2036	17,529.99
January 31, 2037	17,529.99
July 31, 2037	\$17,529.99
January 31, 2038	17,529.99
July 31, 2038	17,529.99
January 31, 2039	17,529.99
July 31, 2039	17,529.99
January 31, 2040	17,529.99
July 31, 2040	17,529.99
January 31, 2041	17,529.99
July 31, 2041	17,529.99
January 31, 2042	17,529.99
July 31, 2042	17,529.99
January 31, 2043	17,529.99
July 31, 2043	17,529.99

**EXHIBIT H**

**LIST OF SPECIAL ASSESSMENTS  
PETITION AND SUPPLEMENTAL PLAN 2022-03**

Parcel ID: 010-022765-00

Total assessment costs: \$26,824,101.20

Estimated semi-annual special assessments: \$515,848.10

Number of semi-annual assessments: 52

First semi-annual installment due: January 31, 2024

Special Assessment Payment Date <sup>1</sup>	Special Assessment Installment Amount <sup>2</sup>
January 31, 2024	\$515,848.10
July 31, 2024	515,848.10
January 31, 2025	515,848.10
July 31, 2025	515,848.10
January 31, 2026	515,848.10
July 31, 2026	515,848.10
January 31, 2027	515,848.10
July 31, 2027	515,848.10
January 31, 2028	515,848.10
July 31, 2028	515,848.10
January 31, 2029	515,848.10
July 31, 2029	515,848.10
January 31, 2030	515,848.10
July 31, 2030	515,848.10
January 31, 2031	515,848.10
July 31, 2031	515,848.10
January 31, 2032	515,848.10
July 31, 2032	515,848.10
January 31, 2033	515,848.10
July 31, 2033	515,848.10
January 31, 2034	515,848.10
July 31, 2034	515,848.10
January 31, 2035	515,848.10
July 31, 2035	515,848.10

Special Assessment Payment Date <sup>1</sup>	Special Assessment Installment Amount <sup>2</sup>
January 31, 2036	515,848.10
July 31, 2036	515,848.10
January 31, 2037	515,848.10
July 31, 2037	515,848.10
January 31, 2038	515,848.10
July 31, 2038	\$515,848.10
January 31, 2039	515,848.10
July 31, 2039	515,848.10
January 31, 2040	515,848.10
July 31, 2040	515,848.10
January 31, 2041	515,848.10
July 31, 2041	515,848.10
January 31, 2042	515,848.10
July 31, 2042	515,848.10
January 31, 2043	515,848.10
July 31, 2043	515,848.10
January 31, 2044	515,848.10
July 31, 2044	515,848.10
January 31, 2045	515,848.10
July 31, 2045	515,848.10
January 31, 2046	515,848.10
July 31, 2046	515,848.10
January 31, 2047	515,848.10
July 31, 2047	515,848.10
January 31, 2048	515,848.10
July 31, 2048	515,848.10
January 31, 2049	515,848.10
July 31, 2049	515,848.10

**EXHIBIT I**

**AMENDED REMAINING LIST OF SPECIAL ASSESSMENTS  
AMENDING PETITION AND SUPPLEMENTAL PLAN  
(ORDINANCE NO. 3329-2018)**

Parcel ID: 010-242734-00

Total assessment costs: \$21,092,080.02

Estimated semi-annual special assessments for 1 year: \$673,151.49

Estimated semi-annual special assessments for 22 years: \$448,767.66

Number of remaining semi-annual assessments: 46

First semi-annual installment due: January 31, 2023

Special Assessment Payment Date <sup>15</sup>	Special Assessment Installment Amount <sup>16</sup>
January 31, 2023	\$673,151.49
July 20, 2023	673,151.49
January 31, 2024	448,767.66
July 20, 2024	448,767.66
January 31, 2025	448,767.66
July 20, 2025	448,767.66
January 31, 2026	448,767.66
July 20, 2026	448,767.66
January 31, 2027	448,767.66
July 20, 2027	448,767.66
January 31, 2028	448,767.66
July 20, 2028	448,767.66
January 31, 2029	448,767.66
July 20, 2029	448,767.66
January 31, 2030	448,767.66
July 20, 2030	448,767.66
January 31, 2031	448,767.66

<sup>15</sup> Pursuant to Ohio Revised Code Chapter 323, the Special Assessment Payment Dates identified in this Attachment A are subject to adjustment under certain conditions.

<sup>16</sup> Pursuant to Ohio Revised Code Section 727.36, the Franklin County Auditor may charge and collect a fee in addition to the amounts listed in this Attachment A.

Special Assessment Payment Date <sup>15</sup>	Special Assessment Installment Amount <sup>16</sup>
July 20, 2031	448,767.66
January 31, 2032	448,767.66
July 20, 2032	448,767.66
January 31, 2033	448,767.66
July 20, 2033	448,767.66
January 31, 2034	448,767.66
July 20, 2034	\$448,767.66
January 31, 2035	448,767.66
July 20, 2035	448,767.66
January 31, 2036	448,767.66
July 20, 2036	448,767.66
January 31, 2037	448,767.66
July 20, 2037	448,767.66
January 31, 2038	448,767.66
July 20, 2038	448,767.66
January 31, 2039	448,767.66
July 20, 2039	448,767.66
January 31, 2040	448,767.66
July 20, 2040	448,767.66
January 31, 2041	448,767.66
July 20, 2041	448,767.66
January 31, 2042	448,767.66
July 20, 2042	448,767.66
January 31, 2043	448,767.66
July 20, 2043	448,767.66
January 31, 2044	448,767.66
July 20, 2044	448,767.66
January 31, 2045	448,767.66
July 20, 2045	448,767.66

RECEIPT OF COUNTY AUDITOR FOR  
LEGISLATION LEVYING SPECIAL ASSESSMENTS  
FOR THE PURPOSE OF ACQUIRING, INSTALLING, EQUIPPING,  
AND IMPROVING CERTAIN PUBLIC IMPROVEMENTS  
IN THE CITY OF COLUMBUS, OHIO IN COOPERATION WITH  
THE COLUMBUS REGIONAL ENERGY  
SPECIAL IMPROVEMENT DISTRICT

I, Michael Stinziano, the duly elected, qualified, and acting Auditor in and for Franklin County, Ohio hereby certify that a certified copy of Ordinance \_\_\_\_-2022, duly adopted by the Council of the City of Columbus, Ohio on September 12, 2022 levying special assessments for the purpose of acquiring, installing, equipping, and improving certain public improvements in the City of Columbus, Ohio in cooperation with the Columbus Regional Energy Special Improvement District, including the Lists of Special Assessments and Schedules of Special Assessments, which Special Assessment charges shall be certified for collection in the number of semi-annual installments set forth in the exhibits to the ordinance to be collected with first-half and second-half real property taxes in the years specified in the exhibits to the ordinance, was filed in this office on \_\_\_\_\_, 2022.

WITNESS my hand and official seal at Columbus, Ohio on \_\_\_\_\_, 2022.

\_\_\_\_\_

Auditor

Franklin County, Ohio

[SEAL]

RECEIPT OF COUNTY AUDITOR FOR  
LEGISLATION LEVYING SPECIAL ASSESSMENTS  
FOR THE PURPOSE OF ACQUIRING, INSTALLING, EQUIPPING,  
AND IMPROVING CERTAIN PUBLIC IMPROVEMENTS  
IN THE CITY OF COLUMBUS, OHIO IN COOPERATION WITH  
THE COLUMBUS REGIONAL ENERGY  
SPECIAL IMPROVEMENT DISTRICT

I, George Kaitsa, the duly elected, qualified, and acting Auditor in and for Delaware County, Ohio hereby certify that a certified copy of Ordinance \_\_\_\_-2022, duly adopted by the Council of the City of Columbus, Ohio on September 12, 2022 levying special assessments for the purpose of acquiring, installing, equipping, and improving certain public improvements in the City of Columbus, Ohio in cooperation with the Columbus Regional Energy Special Improvement District, including the Lists of Special Assessments and Schedules of Special Assessments, which Special Assessment charges shall be certified for collection in the number of semi-annual installments set forth in the exhibits to the ordinance to be collected with first-half and second-half real property taxes in the years specified in the exhibits to the ordinance, was filed in this office on \_\_\_\_\_, 2022.

WITNESS my hand and official seal at Delaware, Ohio on \_\_\_\_\_, 2022.

\_\_\_\_\_  
Auditor

Delaware County, Ohio

[SEAL]

