BACKGROUND: The Council of the City of Columbus previously adopted an ordinance authorizing the Director of the Department of Development to approve petitions submitted by the owners of real property within the City requesting that their property be added to the territory of the Columbus Regional Energy Special Improvement District (the "District") and plans for public improvements and public services attached to those petitions for and on behalf of the Council.

Under the authority granted by that ordinance, the Director of the Department of Development has approved five new petitions for the addition of certain real property to the District and plans for public improvements and public services attached to those petitions and two petitions amending the supplemental plans and special assessments associated with certain real property previously included within the District, for and on behalf of the Council. Pursuant to those approvals, the real property subject to those new petitions has been added to the District. The petitions approved by the Director of the Department of Development provide that special assessments levied by the Council pursuant to Chapters 727 and 1710 of the Ohio Revised Code be used to pay the costs of "special energy improvement projects," as that term is defined in Section 1710.01 of the Ohio Revised Code, to be constructed pursuant to the petitions.

This legislation is to levy such special assessments, all pursuant to Chapters 727 and 1710 of the Ohio Revised Code, and pursuant to the Charter of the City of Columbus.

This legislation is presented as 30-Day.

FISCAL IMPACT: No funding is required for this legislation.

Title

To amend the levying of special assessments associated with special energy improvement projects levied by Ordinance No.'s 3329-2018 and 1539-2020; to levy special assessments for the purpose of acquiring, constructing, and improving certain public improvements constituting special energy improvement projects in the City in cooperation with the Columbus Regional Energy Special Improvement District. (\$0.00)

Body

WHEREAS, the Council (the "Council") of the City of Columbus, Ohio (the "City") adopted Ordinance 0311-2019 on June 25, 2019 (the "Commercial PACE Ordinance"); and

WHEREAS, under the Commercial PACE Ordinance, the Director of the Department of Development, including any Interim Director of the Department of Development (collectively, the "Development Director") is authorized, for and on behalf of Council, to receive and approve or disapprove petitions for special energy improvement projects and for special assessments ("Petitions") and plans or supplemental plans for public improvements or public services ("Supplemental Plans") submitted by the owners of commercial and industrial real property within the City, subject to the terms and conditions stated in the Commercial PACE Ordinance and the Program Guidelines adopted by the Commercial PACE Ordinance; and

WHEREAS, under the Commercial PACE Ordinance, the Council further approved the Standing Assignment Agreement (the "Standing Assignment Agreement") by and between the Bexley, Columbus, Dublin, Gahanna, Grandview Heights, Grove City, Hilliard, Marble Cliff, Perry Township, Sharon Township, Upper Arlington, Whitehall, Worthington Energy Special Improvement District, Inc. doing business under the registered trade name Columbus Regional

Energy Special Improvement District, Inc. (the "District") and authorized the Development Director to execute and deliver the Standing Assignment Agreement for and on behalf of the City; and

WHEREAS, the Standing Assignment Agreement was executed by each of the City and the District and became effective on July 24, 2019; and

WHEREAS, under Ohio Revised Code Section 1710.02(F) and under Section 2.2 of the Standing Assignment Agreement, following approval of Petitions and Supplemental Plans by the Development Director, the City shall levy the special assessments described in such Petitions and Supplemental Plans; and

WHEREAS, on July 13, 2022, the Development Director approved a Petition for Special Assessments for Special Energy Improvement Projects and Affidavit and a Columbus Regional Energy Special Improvement District Program Plan—Supplement to Plan for 2550 Corporate Exchange Drive, Columbus, Ohio Project (collectively, "Petition and Supplemental Plan 2022-03B"), including the list of special assessments attached to them, a copy of which is attached to this Ordinance as Exhibit A; and

WHEREAS, on July 13, 2022, the Development Director approved a Petition for Special Assessments for Special Energy Improvement Projects and Affidavit and a Columbus Regional Energy Special Improvement District Program Plan—Supplement to Plan for 2600 Corporate Exchange Drive, Columbus, Ohio Project (collectively, "Petition and Supplemental Plan 2022-04"), including the list of special assessments attached to them, a copy of which list of special assessments is attached to this Ordinance as **Exhibit B**; and

WHEREAS, on July 13, 2022, the Development Director approved a Petition for Special Assessments for Special Energy Improvement Projects and Affidavit and a Columbus Regional Energy Special Improvement District Program Plan—Supplement to Plan for 80 S. Souder Avenue, Columbus, Ohio Project (collectively, "Petition and Supplemental Plan 2022-05"), including the list of special assessments attached to them, a copy of which list of special assessments is attached to this Ordinance as **Exhibit C**; and

WHEREAS, on January 17, 2023, the Development Director approved a Petition for Special Assessments for Special Energy Improvement Projects and Affidavit and a Columbus Regional Energy Special Improvement District Program Plan—Supplement to Plan for 77 Belle Street, Columbus, Ohio (Second Assessment) Project (collectively, "Petition and Supplemental Plan 2023-01"), including the list of special assessments attached to them, a copy of which list of special assessments is attached to this Ordinance as Exhibit D; and

WHEREAS, on June 2, 2023, the Development Director approved a Petition for Special Assessments for Special Energy Improvement Projects and Affidavit and a Columbus Regional Energy Special Improvement District Program Plan—Supplement to Plan for 517 Park Street Project (collectively, "Petition and Supplemental Plan 2023-02"), including the list of special assessments attached to them, a copy of which list of special assessments is attached to this Ordinance as **Exhibit E**; and

WHEREAS, on October 14, 2021, the Development Director approved an Amendment to Petition for Special Assessments for Special Energy Improvement Projects and Affidavit (the "Easton Innkeepers Amending Petition and Supplemental Plan"), including a list of special assessments, a copy of which list of special assessments is attached to this Ordinance as **Exhibit F**, requested that

the City approve an adjustment to the list of special assessments originally levied by the City by its Ordinance No. 3329-2018 on December 3, 2018; and

WHEREAS, on March 2, 2023, the Development Director approved an Amendment to Petition for Special Assessments for Special Energy Improvement Projects and Affidavit (the "Trolley Barn Amending Petition and Supplemental Plan"), including a list of special assessments, a copy of which list of special assessments is attached to this Ordinance as **Exhibit G**, requesting that the City approve an adjustment to the list of special assessments originally approved by the Development Director on March 3, 2020; and

WHEREAS, the actual costs of the special energy improvement projects described in Petition and Supplemental Plan 2022-03B, Petition and Supplemental Plan 2022-04, Petition and Supplemental Plan 2022-05, Petition and Supplemental Plan 2023-01, Petition and Supplemental Plan 2023-02, the Easton Innkeepers Amending Petition and Supplemental Plan, and the Trolley Barn Amending Petition and Supplemental Plan have been ascertained and have been certified to the City in the respective Petitions and the Supplemental Plans and the Amended Petition and Supplemental Plan for the special energy improvement projects; and

WHEREAS, on February 4, 2019, the City Council of the City of Columbus duly adopted Ordinance No. 0430-2019 to levy special assessments with respect to certain real property having Franklin County Auditor Parcel ID Number 010-297999-00, including a list of special assessments, which special assessments the City has been notified have been repaid and has been requested to remove all such special assessments from the real property described in Ordinance No. 0430-2019; and

WHEREAS, it has become necessary in the usual daily operation of the Department of Development to facilitate the subsequent administrative actions required for the special assessments to be certified to the Franklin County Auditor before the second Tuesday in September for addition to the 2023 property tax bills, the collection of which will repay the loans associated with each of the special energy improvement projects; NOW, THEREFORE,

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

The list of special assessments to be levied and assessed on the commercial real Section 1. property described in Petition and Supplemental Plan 2022-03B in an amount sufficient to pay the costs of the special energy improvement projects described in Petition and Supplemental Plan 2022-03B, which is \$1,944,773.20, 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 2022-03B 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 2022-03B 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 2022-03B. 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 2022-03B 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 County Auditor of Franklin County, Ohio (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 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 2022-03B 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 2022-03B.

The special assessments shall be allocated among the parcels constituting the real property described in Petition and Supplemental Plan 2022-03B in the manner set forth in Petition and Supplemental Plan 2022-03B 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 2022-04 in an amount sufficient to pay the costs of the special energy improvement projects described in Petition and Supplemental Plan 2022-04, which is \$1,015,644.60, 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 2022-04 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 2022-04 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 2022-04. 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 2022-04 commencing in tax year 2023 for collection in 2024 and shall continue through tax year 2040 for collection in 2041; 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 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 2022-04 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 2022-04.

The special assessments shall be allocated among the parcels constituting the real property described in Petition and Supplemental Plan 2022-04 in the manner set forth in Petition and Supplemental Plan 2022-04 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 2022-05 in an amount sufficient to pay the costs of the special energy improvement projects described in Petition and Supplemental Plan 2022-05, which is \$8,795,252.48, 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 2022-05 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 2022-05 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 2022-05. 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 2022-05 commencing in tax year 2024 for collection in 2025 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 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 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 2022-05 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 2022-05.

The special assessments shall be allocated among the parcels constituting the real property described in Petition and Supplemental Plan 2022-05 in the manner set forth in Petition and Supplemental Plan 2022-05 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 2023-01 in an amount sufficient to pay the costs of the special energy improvement projects described in Petition and Supplemental Plan 2023-01, which is \$8,725,116.24, 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 2023-01 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 2023-01 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 2023-01. 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 2023-01 commencing in tax year 2023 for collection in 2024 and shall continue through tax year 2040 for collection in 2041; 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 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 2023-01 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 2023-01.

The special assessments are levied in amounts that vary for the first two years and the remaining sixteen 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 2023-01 in the manner set forth in Petition and Supplemental Plan 2023-01 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 2023-02 in an amount sufficient to pay the costs of the special energy improvement projects described in Petition and Supplemental Plan 2023-02, which is \$30,143,862.96, 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 2023-02 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 2023-02 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 2023-02. 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 2023-02 commencing in tax year 2023 for collection in 2024 and shall continue through tax year 2046 for collection in 2047; 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 E**, 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 2023-02 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 2023-02.

The special assessments are levied in amounts that vary for the first two years and the remaining twenty-two 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 2023-02 in the manner set forth in Petition and Supplemental Plan 2023-02 and the List of Special Assessments attached hereto as **Exhibit E** and incorporated herein.

Section 6. The Easton Innkeepers 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 F**.

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 commencing in tax year 2023, collection year 2024, and continuing pursuant to the list of special assessments attached as **Exhibit F** to a total remaining amount of \$19,745,777.04 to be due and payable as stated on **Exhibit F**. Nothing in this Ordinance shall be construed to modify or amend any special assessments levied and assessed against the real property subject to the Easton Innkeepers Amending Petition and Supplemental Plan for any tax years prior to tax year 2023 which remain unpaid and outstanding, all of which shall continue to be levied and assessed against the real property subject to the Easton Innkeepers Amending Petition and Supplemental Plan and shall continue to be billed, collected, due, payable, and enforceable. 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 for tax years 2023 and after such that they equal the list of special assessments attached as **Exhibit F**.

Section 7. The Trolley Barn 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 1539-2020 with respect to the real property subject to the Trolley Barn Amending Petition and Supplemental Plan are to be modified such that the list of special assessments is equal to the list of special assessments requested in the Trolley Barn Amending Petition and Supplemental Plan, a copy of which is attached to this Ordinance as **Exhibit G**.

The aggregate special assessments previously levied by this Council under Ordinance 1539-2020 with respect to the real property subject to the Trolley Barn Amending Petition and Supplemental Plan and certified by the City Auditor to the County Auditor are hereby modified commencing in tax year 2023, collection year 2024, and continuing pursuant to the list of special assessments attached as **Exhibit G** to a total remaining amount of \$3,103,634.88 to be due and payable as stated on **Exhibit G**. Nothing in this Ordinance shall be construed to modify or amend any special assessments levied and assessed against the real property subject to the Trolley Barn Amending Petition and Supplemental Plan for any tax years prior to tax year 2023 which remain unpaid and outstanding, all of which shall continue to be levied and assessed against the real property subject to the Trolley Barn Amending Petition and Supplemental Plan and shall continue to be billed, collected, due, payable, and enforceable. 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 for tax years 2023 and after such that they equal the list of special assessments attached as **Exhibit G**.

Section 8. The City has been notified that all special assessments certified by the City Auditor to the County Auditor pursuant to Ohio Revised Code Section 727.33 in connection with Ordinance No. 0430-2019 are to be reduced such that the remaining principal of and interest, premium, and fees on the financing provided in connection with Ordinance 0430-2019 is \$0.00, and the amount of special assessments necessary to pay principal of and interest, premium, and fees on that financing is \$0.00.

The aggregate special assessments previously levied by this Council under Ordinance No. 0430-2019 and certified by the City Auditor to the County Auditor are hereby reduced to \$0.00. 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 County Auditor to reduce the amount of the Special Assessments to \$0.00.

Section 9. 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, and Exhibit G, (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 2022-03B, Petition and Supplemental Plan 2022-04, Petition and Supplemental Plan 2022-05, Petition and Supplemental Plan 2023-01, Petition and Supplemental Plan 2022-02, the Easton Innkeepers Amending Petition and Supplemental Plan, and the Trolley Barn Amending Petition and Supplemental Plan and are not in excess of any applicable statutory limitation.

Section 10. The owners of the real property described in Petition and Supplemental Plan 2022-03B, Petition and Supplemental Plan 2022-04, Petition and Supplemental Plan 2022-05, Petition and Supplemental Plan 2023-01 Petition and Supplemental Plan 2023-02, the Easton Innkeepers Amending Petition and Supplemental Plan and the Trolley Barn 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, as provided by each of Petition and Supplemental Plan 2022-03B, Petition and Supplemental Plan 2022-04,

Petition and Supplemental Plan 2022-05, Petition and Supplemental Plan 2023-01, Petition and Supplemental Plan 2023-02, the Easton Innkeepers Amending Petition and Supplemental Plan, and the Trolley Barn Amending Petition and Supplemental Plan and Section 727.33 of the Ohio Revised Code to be placed by the Franklin County Auditor 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 11. 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 2022-03B, Petition and Supplemental Plan 2022-04, Petition and Supplemental Plan 2022-05, Petition and Supplemental Plan 2023-01, Petition and Supplemental Plan 2023-02, the Easton Innkeepers Amending Petition and Supplemental Plan, and the Trolley Barn 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 12.** 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 13.** 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 within twenty (20) days after its passage.
- **Section 14.** That this ordinance shall take effect and be in force from and after the earliest period allowed by law.

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EXHIBIT A

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

Parcel ID: 600-190863-00

Total assessment costs: \$1,944,773.20
Semi-annual special assessments: \$48,619.33
Number of semi-annual assessments: 40
First semi-annual installment due (approx.): January 31, 2024

Special Assessment Payment Date ¹	Special Assessment Amount ²
January 31, 2024	\$48,619.33
July 31, 2024	48,619.33
January 31, 2025	48,619.33
July 31, 2025	48,619.33
January 31, 2026	48,619.33
July 31, 2026	48,619.33
January 31, 2027	48,619.33
July 31, 2027	48,619.33
January 31, 2028	48,619.33
July 31, 2028	48,619.33
January 31, 2029	48,619.33
July 31, 2029	48,619.33
January 31, 2030	48,619.33
July 31, 2030	48,619.33
January 31, 2031	48,619.33
July 31, 2031	48,619.33
January 31, 2032	48,619.33
July 31, 2032	48,619.33
January 31, 2033	48,619.33
July 31, 2033	48,619.33
January 31, 2034	48,619.33
July 31, 2034	48,619.33
January 31, 2035	48,619.33
July 31, 2035	48,619.33
January 31, 2036	48,619.33
July 31, 2036	48,619.33
January 31, 2037	48,619.33
July 31, 2037	48,619.33
January 31, 2038	\$48,619.33
July 31, 2038	48,619.33
January 31, 2039	48,619.33

¹ 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

² 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 ¹	Special Assessment Amount ²
July 31, 2039	48,619.33
January 31, 2040	48,619.33
July 31, 2040	48,619.33
January 31, 2041	48,619.33
July 31, 2041	48,619.33
January 31, 2042	48,619.33
July 31, 2042	48,619.33
January 31, 2043	48,619.33
July 31, 2043	48,619.33

EXHIBIT B

LIST OF SPECIAL ASSESSMENTS PETITION AND SUPPLEMENTAL PLAN 2022-04

Parcel ID: 600-192086-00

Total assessment costs: \$1,015,644.60
Semi-annual special assessments: \$28,212.35
Number of semi-annual special assessments: 36
First semi-annual installment due: January 31, 2024

Special Assessment Payment Date ³	Special Assessment Amount ⁴
January 31, 2024	\$28,212.35
July 31, 2024	28,212.35
January 31, 2025	28,212.35
July 31, 2025	28,212.35
January 31, 2026	28,212.35
July 31, 2026	28,212.35
January 31, 2027	28,212.35
July 31, 2027	28,212.35
January 31, 2028	28,212.35
July 31, 2028	28,212.35
January 31, 2029	28,212.35
July 31, 2029	28,212.35
January 31, 2030	28,212.35
July 31, 2030	28,212.35
January 31, 2031	28,212.35
July 31, 2031	28,212.35
January 31, 2032	28,212.35
July 31, 2032	28,212.35
January 31, 2033	28,212.35
July 31, 2033	28,212.35
January 31, 2034	28,212.35
July 31, 2034	28,212.35
January 31, 2035	28,212.35
July 31, 2035	28,212.35
January 31, 2036	28,212.35
July 31, 2036	28,212.35
January 31, 2037	28,212.35
July 31, 2037	\$28,212.35
January 31, 2038	28,212.35
July 31, 2038	28,212.35
January 31, 2039	28,212.35

³ 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.

⁴ 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 ³	Special Assessment Amount ⁴
July 31, 2039	28,212.35
January 31, 2040	28,212.35
July 31, 2040	28,212.35
January 31, 2041	28,212.35
July 31, 2041	28,212.35

EXHIBIT C

LIST OF SPECIAL ASSESSMENTS PETITION AND SUPPLEMENTAL PLAN 2022-05

Parcel ID: 010-305927-00

Total assessment costs: \$8,795,252.48
Estimated semi-annual special assessments: \$157,058.08
Number of semi-annual assessments: 56
First semi-annual installment due: January 31, 2025

Special Assessment	Total Special Assessment
Payment Date*	Installment Amount**
First Half 2025	\$157,058.08
Second Half 2025	157,058.08
First Half 2026	157,058.08
Second Half 2026	157,058.08
First Half 2027	157,058.08
Second Half 2027	157,058.08
First Half 2028	157,058.08
Second Half 2028	157,058.08
First Half 2029	157,058.08
Second Half 2029	157,058.08
First Half 2030	157,058.08
Second Half 2030	157,058.08
First Half 2031	157,058.08
Second Half 2031	157,058.08
First Half 2032	157,058.08
Second Half 2032	157,058.08
First Half 2033	157,058.08
Second Half 2033	157,058.08
First Half 2034	157,058.08
Second Half 2034	157,058.08
First Half 2035	157,058.08
Second Half 2035	157,058.08
First Half 2036	157,058.08
Second Half 2036	157,058.08
First Half 2037	157,058.08
Second Half 2037	157,058.08
First Half 2038	157,058.08
Second Half 2038	157,058.08
First Half 2039	157,058.08
Second Half 2039	157,058.08
First Half 2040	157,058.08
Second Half 2040	\$157,058.08
First Half 2041	157,058.08
Second Half 2041	157,058.08
First Half 2042	157,058.08

Second Half 2042	157,058.08
First Half 2043	157,058.08
Second Half 2043	157,058.08
First Half 2044	157,058.08
Second Half 2044	157,058.08
First Half 2045	157,058.08
Second Half 2045	157,058.08
First Half 2046	157,058.08
Second Half 2046	157,058.08
First Half 2047	157,058.08
Second Half 2047	157,058.08
First Half 2048	157,058.08
Second Half 2048	157,058.08
First Half 2049	157,058.08
Second Half 2049	157,058.08
First Half 2050	157,058.08
Second Half 2050	157,058.08
First Half 2051	157,058.08
Second Half 2051	157,058.08
First Half 2052	157,058.08
Second Half 2052	157,058.08

^{*} Pursuant to Ohio Revised Code Chapter 323, the Special Assessment Payment Dates for first-half and second-half real property taxes identified in this Schedule 1 are determined by statute and a variety of circumstances and are subject to adjustment by the Franklin County Auditor under certain conditions.

^{**} 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 Schedule 1.

EXHIBIT D

LIST OF SPECIAL ASSESSMENTS PETITION AND SUPPLEMENTAL PLAN 2023-01

Parcel ID: 010-300604-00

Total assessment costs: \$8,725,116.24

Estimated semi-annual special assessments for 2 years: \$669,319.44 Estimated semi-annual special assessments for 16 years: \$8,055,796.80

Number of semi-annual special assessments: 36

First semi-annual installment due: January 31, 2024

Schedule of Special Assessments (Tax Years 2023 through 2024)

Special Assessment	Total Special Assessment
Payment Date ⁵	Installment Amount ⁶
First Half 2024	\$167,329.86
Second Half 2024	167,329.86
First Half 2025	167,329.86
Second Half 2025	167,329.86

(Continues Next Page)

⁵ 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 Franklin County Auditor under certain conditions.

⁶ 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.

Schedule of Special Assessments (Tax Years 2025 through 2040)

Special Assessment	Total Special Assessment
Payment Date ¹	Installment Amount ²
First Half 2026	\$251,743.65
Second Half 2026	251,743.65
First Half 2027	251,743.65
Second Half 2027	251,743.65
First Half 2028	251,743.65
Second Half 2028	251,743.65
First Half 2029	251,743.65
Second Half 2029	251,743.65
First Half 2030	251,743.65
Second Half 2030	251,743.65
First Half 2031	251,743.65
Second Half 2031	251,743.65
First Half 2032	251,743.65
Second Half 2032	251,743.65
First Half 2033	251,743.65
Second Half 2033	251,743.65
First Half 2034	251,743.65
Second Half 2034	251,743.65
First Half 2035	251,743.65
Second Half 2035	251,743.65
First Half 2036	251,743.65
Second Half 2036	251,743.65
First Half 2037	251,743.65
Second Half 2037	251,743.65
First Half 2038	251,743.65
Second Half 2038	251,743.65
First Half 2039	251,743.65
Second Half 2039	251,743.65
First Half 2040	251,743.65
Second Half 2040	251,743.65
First Half 2041	251,743.65
Second Half 2041	251,743.65

EXHIBIT E

LIST OF SPECIAL ASSESSMENTS PETITION AND SUPPLEMENTAL PLAN 2023-02

Parcel ID: 010-297999-00

Total assessment costs: \$30,143,862.96

Estimated semi-annual special assessments for 2 years: \$2,002,797.48 Estimated semi-annual special assessments for 22 years: \$28,141,065.48

Number of semi-annual special assessments: 48

First semi-annual installment due: January 31, 2024

Schedule of Special Assessments (Tax Years 2023 through 2024)

Special Assessment	Total Special Assessment
Payment Date ⁷	Installment Amount ⁸
First Half 2024	\$500,699.37
Second Half 2024	500,699.37
First Half 2025	500,699.37
Second Half 2025	500,699.37

(Continues Next Page)

⁷ 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 Franklin County Auditor under certain conditions.

⁸ 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.

Schedule of Special Assessments (Tax Years 2025 through 2046)

Special Assessment	Total Special Assessment
Payment Date ¹	Installment Amount ²
First Half 2026	\$639,569.67
Second Half 2026	639,569.67
First Half 2027	639,569.67
Second Half 2027	
First Half 2028	639,569.67
Second Half 2028	639,569.67 639,569.67
First Half 2029	
	639,569.67
Second Half 2029	639,569.67
First Half 2030	639,569.67
Second Half 2030	639,569.67
First Half 2031	639,569.67
Second Half 2031	639,569.67
First Half 2032	639,569.67
Second Half 2032	639,569.67
First Half 2033	639,569.67
Second Half 2033	639,569.67
First Half 2034	639,569.67
Second Half 2034	639,569.67
First Half 2035	639,569.67
Second Half 2035	639,569.67
First Half 2036	639,569.67
Second Half 2036	639,569.67
First Half 2037	639,569.67
Second Half 2037	639,569.67
First Half 2038	639,569.67
Second Half 2038	639,569.67
First Half 2039	639,569.67
Second Half 2039	639,569.67
First Half 2040	639,569.67
Second Half 2040	639,569.67
First Half 2041	639,569.67
Second Half 2041	639,569.67
First Half 2042	639,569.67
Second Half 2042	639,569.67
First Half 2043	639,569.67
Second Half 2043	639,569.67
First Half 2044	639,569.67
Second Half 2044	639,569.67
First Half 2045	639,569.67
Second Half 2045	\$639,569.67
First Half 2046	639,569.67
Second Half 2046	639,569.67
First Half 2047	639,569.67
I Hot Hall 2017	057,507.01

Second Half 2047	639,569.67

EXHIBIT F

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

Parcel ID: 010-242734-00

Total assessment costs: \$19,745,777.04 Estimated semi-annual special assessments for 22 years: \$448,767.66

Number of remaining semi-annual assessments: 44

First semi-annual installment due: January 31, 2024

T
Special Assessment
Installment Amount ¹⁰
\$448,767.66
448,767.66
448,767.66
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448,767.66
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448,767.66
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448,767.66
\$448,767.66
448,767.66
448,767.66
448,767.66

⁹ Pursuant to Ohio Revised Code Chapter 323, the Special Assessment Payment Dates identified in this Attachment A are subject to adjustment under certain conditions.

¹⁰ 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	Special Assessment
Payment Date ⁹	Installment Amount ¹⁰
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

EXHIBIT G

AMENDED REMAINING LIST OF SPECIAL ASSESSMENTS TROLLEY BARN AMENDING PETITION AND SUPPLEMENTAL PLAN

Parcel ID: 010-066585-00

Total assessment costs: \$3,103,634.88
Estimated semi-annual special assessments for 16 years: \$96,988.59
Number of remaining semi-annual assessments: 32
First remaining semi-annual installment due: January 31, 2024

Special Assessment	Special Assessment
Payment Date ¹¹	Installment Amount ¹²
January 31, 2024	\$96,988.59
July 20, 2024	96,988.59
•	-
January 31, 2025	96,988.59
July 20, 2025	96,988.59
January 31, 2026	96,988.59
July 20, 2026	96,988.59
January 31, 2027	96,988.59
July 20, 2027	96,988.59
January 31, 2028	96,988.59
July 20, 2028	96,988.59
January 31, 2029	96,988.59
July 20, 2029	96,988.59
January 31, 2030	96,988.59
July 20, 2030	96,988.59
January 31, 2031	96,988.59
July 20, 2031	96,988.59
January 31, 2032	96,988.59
July 20, 2032	96,988.59
January 31, 2033	96,988.59
July 20, 2033	96,988.59
January 31, 2034	96,988.59
July 20, 2034	96,988.59
January 31, 2035	96,988.59
July 20, 2035	96,988.59
January 31, 2036	\$96,988.59
July 20, 2036	96,988.59
January 31, 2037	96,988.59
July 20, 2037	96,988.59

¹¹ Pursuant to Ohio Revised Code Chapter 323, the Special Assessment Payment Dates identified in this Attachment A are subject to adjustment under certain conditions.

¹² 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	Special Assessment
Payment Date ¹¹	Installment Amount ¹²
January 31, 2038	96,988.59
July 20, 2038	96,988.59
January 31, 2039	96,988.59
July 20, 2039	96,988.59

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, duly adopted by the
Council of the City of Columbus, Ohio on, 2023levying 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, 2023.
WITNESS my hand and official seal at Columbus, Ohio on, 2023.
Auditor
[SEAL] Franklin County, Ohio