


**MEMORANDUM**

To: Columbus City Council  
From: Michael H. Stevens, Development Director   
Date: September 1, 2021  
RE: 2021 Tax Incentive Review Council Recommendations

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Ensuring that the City of Columbus receives jobs and capital investment in exchange for economic development investment is fundamental to what we do. Calendar year 2020 was a challenging year due to the COVID-19 pandemic in that the City of Columbus did not exceed the number of jobs projected to be created but the payroll associated with those jobs that were committed to under our Enterprise Zone (EZ) and Community Reinvestment Area (CRA) programs did exceed expectations.

Our statistics are based on eighty-six (86) Enterprise Zone and Community Reinvestment Area Agreements active during 2020. The Tax Incentive Review Council (TIRC) evaluated the compliance status of these Agreements in sessions held August 20, 2021, and as of the end of 2020, these eighty-six (86) projects have:

- Created 3,713 jobs; 58% of goal (6,427);
- Created \$167 million in new annual payroll; 147% of goal (\$114M);
- Retained 8,806 jobs; 111% of goal (7,961); and
- Invested over \$1.3 billion in real property improvements; 100% of goal (\$1.2B).

Following review of the eighty-six (86) agreements, the TIRC has recommended that:

- Eighty-five (85) Agreements be Continued, and of those eighty-five (85):
  - Sixty-six (66) with no need for staff follow-up beyond standard reporting;
  - Nineteen (19) recommended for staff follow-up, ranging from an advisement letter or a letter requesting action (with some action tied to the risk of the Agreement being dissolved);
- One (1) Agreement had been dissolved prior to the TIRC.

The detailed recommendations of the TIRC are attached.

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

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

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



## **2021 COLUMBUS TIRC SUMMARY OF RECOMMENDATIONS AUGUST 20, 2021**

The Columbus Tax Incentive Review Council (TIRC) evaluated the compliance status of property tax related incentives – Enterprise Zone Agreements, Post-1994 Community Reinvestment Area Agreements and Tax Increment Finance Districts – for Report Year 2020 in sessions held on August 20, 2021.

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

### **ENTERPRISE ZONE & POST-1994 COMMUNITY REINVESTMENT AREA AGREEMENTS**

***The TIRC made recommendations on a total of 85 Enterprise Zone and Post-1994 Community Reinvestment Area Agreements.***

The breakdown by school district of these 85 Agreements is as follows: 62 Agreements in the Columbus City School District, 1 Agreement jointly within the Columbus & Gahanna Jefferson City School Districts, 5 Agreements within the Gahanna Jefferson City School District, 2 Agreements within the Groveport Madison Local School District, 1 Agreement in the Hamilton Local School District, 9 Agreements in the Hilliard City School District, 2 Agreements in the Olentangy Local School District, 2 Agreements in the South-Western City School District, and 1 Agreement within the Worthington City School District.

Depending on the status of the compliance of each project as per the terms of the Agreement, each project was assigned to either the Consent Agenda or on one of three Review Agendas, Review Agenda A (R1A), Review Agenda B (R1C), or Review Agenda C (R2). Review Agenda A (R1A) were those Agreements non-compliant within the reporting timeframe but otherwise compliant. Regarding Review Agenda B (R1C), for this reporting cycle, based on the disruption related to the COVID-19 Pandemic during 2020, Agreements were placed on this agenda if job, payroll or investment numbers were low based on the stipulation found in Ohio Revised Code Section 5709.85(C)(1), that the TIRC may take into consideration any fluctuations in the business cycle unique to the owner's business and so were considered otherwise compliant. Review Agenda C (R2) were those Agreements out of compliance and/or individually reviewed.

- Forty-six (46) Agreements were assigned to the Consent Agenda with forty-five (45) recommended to be Continued and one (1) one was noted to have been Dissolved.
- Seven (7) Agreements were assigned to Review Agenda A (R1A); all were recommended to Continue and be sent letters stressing the importance of timely and accurate reporting.
- Nineteen (19) Agreements were assigned to Review Agenda B (R1C); with the job, payroll or investment numbers all having been considered to have been impacted by the COVID-19 Pandemic, all were recommended to Continue.
- Thirteen (13) Agreements were assigned to Review Agenda C (R2); 12 of these were recommended to Continue with various forms of City Staff follow-up and one (1) was recommended to be Dissolved.

### Consent Agenda Summary – Forty-six (46) Agreements

***Forty-five (45) Agreements on the Consent Agenda were recommended to Continue (and one (1) was noted to have been Dissolved)***

- Columbus City School District (CCSD): Thirty-four (34) Agreements (*one (1) dissolved*)
- Columbus and Gahanna Jefferson City School District (CCSD & GJCSD): One (1) Agreement
- Gahanna Jefferson City School District (GJCSD): Three (3) Agreements
- Hamilton Local School District (HLSD): One (1) Agreement
- Hilliard City School District (HCSD): Seven (7) Agreements

The full listing of Agreements on the Consent Agenda, presented by school district, can be found on Attachment B – Consent Agenda.

### Review Agenda A (R1A) Summary – Seven (7) Agreements

***Seven (7) Agreements on Review Agenda A (R1A) were collectively reviewed and recommended to Continue and to be sent letters stressing the importance of timely and accurate reporting***

- Columbus City School District (CCSD): Seven (7) Agreements

The full listing of Agreements on Review Agenda A (R1A), presented by school district, can be found on Attachment C – Review Agenda A (R1A), Non-Compliant filing but compliant otherwise.

### Review Agenda B (R1C) Summary – Nineteen (19) Agreements

***Nineteen (19) Agreements on Review Agenda B (R1C) were collectively reviewed and recommended to Continue, based on the “unique fluctuations in the business cycle” language found in Ohio Revised Code Section 5709.85(C)(1) and attributed to the COVID-19 Pandemic.***

- Columbus City School District (CCSD): Twelve (12) Agreements
- Gahanna Jefferson City School District (GJCSD): Two (2) Agreements
- Hilliard City School District (HCSD): Two (2) Agreements
- South-Western City School District (SWCSD): Two (2) Agreements
- Worthington City School District (WCSD): One (1) Agreement

The full listing of Agreements on Review Agenda B (R1C), presented by school district, can be found on Attachment D – Review Agenda B (R1C), COVID-Based Fluctuations.

### Review Agenda C (R2) Summary – Thirteen (13) Agreements

***Thirteen (13) Agreements on Review Agenda C (R2) were individually reviewed.***

- Columbus City School District (CCSD): Nine (9) Agreements
- Groveport Madison Local School District (GMLS): Two (2) Agreements
- Olentangy Local School District (OLSD): Two (2) Agreements

The full listing of Agreements on Review Agenda C (R3), presented by school district, can be found on Attachment E – Review Agenda C (R3), Full review. A brief breakdown of the TIRC Recommendations for these thirteen (13) Agreements is per below.

- One (1) Agreement recommended to Continue – Polaris Medical Office Development, LLC (EZ)
- One (1) Agreement recommended to Continue and be sent a letter requesting a jobs plan – Pointe at Polaris Phases I and II & Columbus-Franklin County Finance Authority (CRA)
- One (1) Agreement recommended to Continue and be sent a letter stressing the importance of accurate and timely reporting – Riverview Hotel, LLC (EZ)
- Two (2) Agreements recommended to Continue and be sent a letter requesting full reporting within 60 days of receipt of the letter – The Brunner Building (EZ); Carr Supply Co. & EX2 Investments LTD (EZ)
- One (1) Agreement recommended to Continue and be sent a letter requesting full reporting and a jobs plan within 60 days of receipt of the letter – 800 North High Investments, LLC (EZ)
- One (1) Agreement recommended to Continue and be sent a letter requesting full reporting within 60 days of receipt of the letter with the letter also stressing the importance of accurate and timely reporting – RM Bilrite LLC & Watkins Road LLC (EZ)
- One (1) Agreement recommended to Continue and be sent a letter requesting full reporting within 60 days of receipt of the letter with the letter also stressing the importance of accurate and timely reporting and to suggest to Enterprise to consider requesting the Agreement be dissolved as there is no improved value to abate – Revolucion Holding, Inc. dba Condado Tacos et al (EZ)
- Four (4) Agreements recommended to Continue and be sent letters requesting full reporting within 60 days of receipt of the letters and should the requests not be fulfilled then the Agreements would be dissolved – Town Square Limited Partnership & Heartland Bank (EZ); Upgrade Equity LLC & Taggart Texas LTD (EZ); Cloverleaf Cold Storage Co. et al #2 (EZ); Cloverleaf Cold Storage Co. et al #3 (EZ)
- One (1) Agreement recommended to be Dissolved – Benderson Development Company et al (EZ)

#### **REVIEW AGENDA ACTION ITEMS – TIRC RECOMMENDATIONS**

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

Of the thirteen Agreements under full review, twelve received recommendations for further City Staff follow-up ranging from sending an advisement letter, a letter requesting further action on the part of the Enterprise to the possibility of dissolving or actually dissolving the Agreement.

***One (1) Agreement individually reviewed and recommended to Continue and be sent a letter requesting a jobs plan outlining the process for attaining 708 newly created jobs per the Agreement***

- Pointe at Polaris Phase I, Pointe at Polaris Phase II LLC & Columbus-Franklin County Finance Authority (CRA 049-00960-06/15-001; 100%/10-Years; Year 3 of 10 (Phase I); OLSD) – *Project Scope*: The project entails the construction of a series of buildings containing speculative office space (either primarily or as one component of a mixed-use building) totaling approximately 177,000 square feet, with two associated approximately 600 space parking garages (totaling approximately 1,200 spaces) and related site improvements, the retention of 177 full time jobs

and the creation of 708 new full-time permanent jobs with a commensurate annual payroll of \$45.5M (by 2020) on parcel 318-431-01-017-000 on Lyra Drive in Delaware County. Phase I of the project was completed in 2018 with the first tenant occupancy in August 2018 with that abatement having been filed and now active from 2018-2027. Construction on Phase II began in 2018 and continued through 2020. SITUATION: Two (2) tenants occupy space at the Project Site and with RY2020 being the fifth and final year of the five-year job creation window with a commitment of 564 new jobs, the result of the audit was 232 new jobs, 476 jobs below their job creation commitment. RECOMMENDATION: The TIRC recommended to CONTINUE and send ENTERPRISE a letter requesting a jobs plan outlining the process for attaining the 708 newly created jobs per the Agreement.

***One (1) Agreement individually reviewed and recommended to Continue and be sent a letter stressing the importance of accurate and timely reporting***

- Riverview Hotel, LLC (EZA 393-13-07; 75%/10-years; Year 7 of 10; CCSD) – *Project Scope*: \$13,370,000 investment in real property improvements related to the construction of a new, 95,321 square foot hotel at 3160 Olentangy River Road (parcel 010-117361) and the creation of 5 full-time jobs (by 2016) with a commensurate total annual payroll commitment of \$271,560. SITUATION: ENTERPRISE missed the City and State reporting deadlines for the second year in a row. Following several attempts to contact ENTERPRISE prior to the TIRC, the City was advised that the reporting contact for ENTERPRISE had passed away and ENTERPRISE was unaware of the non-compliant reporting situation. ENTERPRISE assumed responsibility for the oversight and reporting materials for RY2019 and RY2020 were redistributed to ENTERPRISE. Prior to the TIRC, full reporting had been received by the City but the reports had yet to be reviewed. RECOMMENDATION: The TIRC recommended to CONTINUE, to accept the late filings to be compliant with the reporting terms of the Agreement and report back to the 2022 TIRC on the results of the review and to also send a letter to ENTERPRISE reminding them of the importance of accurate and timely reporting.

***Two (2) Agreements individually reviewed and recommended to Continue and be sent a letter requesting full reporting within 60 days of receipt of the letter***

- The Brunner Building, LLC (EZA 023-16-03; 75%/10-Years; Year 3 of 10; CCSD) – *Project Scope*: The Project consists of an \$1.49M investment in real property improvements related to the establishment of new Class A office space consisting of approximately 11,510 square feet at 930-940 North High Street (parcel 010-023010) with the total project involving a total investment of approximately \$12.64M to construct a 6-story, 71,000 total square foot mixed-use facility which includes storage and parking on the lowest level, retail and more parking on the first level, the commercial office space on the second floor, thirty-three residential apartment units on floors three through five and then three penthouse units and a clubhouse on the sixth floor and the creation of 4 new full-time permanent jobs with a commensurate annual payroll of \$160K. SITUATION: 2020 was the third and final year of the three-year job creation window with a commitment of 3 new jobs, however there were no tenant Jobs and Payroll Reports (JPR) submitted by ENTERPRISE so no jobs were reported. A JPR was submitted by tenant DGD directly to the City but DGD was advised that per the reporting instructions, ENTERPRISE is to obtain the JPRs from the tenants and submit them as part of their annual report (ENTERPRISE was advised of the same). As of the TIRC, no JPRs had been submitted by ENTERPRISE.

RECOMMENDATION: The TIRC recommended to CONTINUE and send a letter to Enterprise requesting full reporting within 60 days of receipt of the letter and that should the request not be fulfilled within that timeframe then the Agreement would be at risk of Dissolution.

- Carr Supply Co. & EX2 Investments LTD (EZA 023-18-07; 75%/10-Years; Year 1 of 10; CCSD) – *Project Scope*: The project involves the investment of \$2.6M in real property improvements related to the expansion of the corporate headquarters and distribution facility by approximately 30,000 square feet at 1415 Old Leonard Avenue (parcel 010-231120), the retention of 122 jobs and the creation of 15 new full-time jobs with a commensurate new job payroll of \$521,456. *SITUATION*: The City was contacted by ENTERPRISE prior to the due date of the annual report to advise that the previous reporting contact had left the company and that the former reporting contact had come out of retirement temporarily to complete and submit the annual report but no report has been received. RECOMMENDATION: The TIRC recommended to CONTINUE and send a letter to ENTERPRISE requesting full reporting within 60 days of receipt of the letter and that should the request not be fulfilled within that timeframe then the Agreement would be Dissolved.

***One (1) Agreement individually reviewed and recommended to Continue and be sent a letter requesting full reporting and a jobs plan within 60 days of receipt of the letter***

- 800 North High Investments, LLC (EZA 023-17-13; 75%/10-Years; Year 1 of 10; CCSD) – *Project Scope*: The portion of the overall project per the Agreement involves the investment of \$18.2M in real property improvements related to the 45,000 square feet of commercial office space on floors three through five and 86 (out of 144) structured parking spaces at 800 North High Street (parcel 010-001383), the creation of 30 new full-time jobs (by 2022) with a commensurate new job payroll of \$1,425,000. *SITUATION*: Per ENTERPRISE, 100% of the commercial office space is leased to the co-working company We Work and the current co-working tenant is Upstart Network, Inc. ENTERPRISE did not submit any tenant Jobs and Payroll Reports. ENTERPRISE advised the City that they did not (per the Agreement) include language in its lease with We Work to ensure that We Work provide job and payroll information to ENTERPRISE for annual reporting. RECOMMENDATION: The TIRC recommended to CONTINUE and send a letter to ENTERPRISE requesting the Jobs and Payroll Report for the employees of We Work and a jobs plan outlining the process for attaining 30 newly created jobs by 2022 within 60 days of receipt of the letter. Should the request not be fulfilled within that time frame then the Agreement would be at risk of dissolution.

***One (1) Agreement individually reviewed and recommended to Continue and be sent a letter requesting full reporting within 60 days of receipt of the letter with the letter also stressing the importance of accurate and timely reporting***

- RM Bilrite LLC & Watkins Road LLC (EZA 023-20-02; 75%/10-Years; New; CCSD) – *Project Scope*: The Project consists of an \$1.65M investment in real property improvements related to the renovation of a vacant industrial warehouse distribution facility of approximately 177,566 square feet, the retention of 1 full-time job and the creation of 40 new full-time jobs with a commensurate payroll of \$1,677,740. *SITUATION*: Report Year 2020 encompassed the construction phase of the project but ENTERPRISE did not submit Construction Jobs and Payroll Reports (CJPR) to the City. ENTERPRISE advised the City that they did not obtain CJPR information from their General Contractor or Sub-Contractors. RECOMMENDATION: The TIRC

recommended to CONTINUE and send a letter to ENTERPRISE requesting full reporting within 60 days of receipt of the letter. Should the request not be fulfilled within that time frame then the Agreement would be at risk of dissolution. Additionally the letter should remind Enterprise of the importance of accurate and timely reporting.

***One (1) Agreement individually reviewed and recommended to Continue and be sent a letter requesting full reporting within 60 days of receipt of the letter with the letter also stressing the importance of accurate and timely reporting and to suggest to Enterprise to consider requesting the Agreement be dissolved as there is no improved value to abate***

- Revolucion Holding, Inc. dba Condado Tacos et al (EZA 000-10-X8 (*Temporary*); 75%/10-Years; New; CCSD) – *Project Scope*: The project consists of a \$1.6M investment in real property improvements related to the renovation and occupation of a vacant production and distribution facility at 720 Harmon Avenue (parcel 010-016208), the retention of 36 full-time jobs and the creation of 20 new full-time jobs with a commensurate payroll of \$800,000. *SITUATION*: Report Year 2020 encompassed the construction phase of the project but ENTERPRISE did not submit Construction Jobs and Payroll Reports (CJPR) to the City and although ENTERPRISE advised the City that they were working on obtaining the needed data, no CJPR had been submitted prior to the TIRC. Additionally, based on a correction due to the Triennial Correction, there is no improved value to abate. ENTERPRISE is aware of the situation. *RECOMMENDATION*: The TIRC recommended to CONTINUE and send a letter to ENTERPRISE requesting full reporting within 60 days of receipt of the letter. Should the request not be fulfilled within that time frame then the Agreement would be at risk of dissolution. Additionally the letter should (1) remind ENTERPRISE of the importance of accurate and timely reporting and (2) suggest that ENTERPRISE should consider requesting the Agreement be dissolved as there is no value to abate.

***Four (4) Agreements individually reviewed and recommended to Continue and be sent letters requesting full reporting within 60 days of receipt of the letters and should the requests not be fulfilled then the Agreements would be dissolved***

- Cloverleaf Cold Storage Co. et al #2 (EZA 023-13-06; 75%/10-Years; Year 4 of 10; GMLSD) – *Project Scope*: The project involves the investment of \$3M in real property improvements related to the expansion of a cold storage facility by adding approximately 60,000 square feet of freezer space and a refrigerated loading dock to the current 142,000 square foot structure at 2350 New World Drive (parcel 530-234154), the retention of 29 full-time jobs and the creation of 2 new full-time jobs with a commensurate payroll of \$49,920. *SITUATION*: ENTERPRISE missed the City and State reporting deadlines for the second year in a row. Following several unsuccessful attempts to contact ENTERPRISE, contact was finally established just prior to the TIRC. The Cloverleaf business (headquartered in Sioux City, IA) had been purchased by Americold (headquartered in Atlanta, GA) and communication regarding the commitments of the Agreement had not been made between the seller and the buyer. Americold was advised of the need to report and of the need for an Assignment & Assumption (A&A) of the Agreement. Americold requested the initiation of the Assignment & Assumption process and desire to submit the annual report. Annual report documents were provided by email to Americold for RY2019 and RY2020 along with PDFs of their RY2018 reports that were submitted and also an Economic Development Incentive Application to be completed related to the A&A process along with an explanation of what was needed for that process. *RECOMMENDATION*: The TIRC recommended to CONTINUE the Agreement and report back to the 2022 TIRC on the results of

the review, to also send ENTERPRISE a letter reminding them of the importance of accurate and timely reporting and that the reporting should be received within 60 days of receipt of the letter or the Agreement would be dissolved.

- Cloverleaf Cold Storage Co. et al #3 (EZA 023-19-18; 75%/10-Years; No Filing; GMLSD) – *Project Scope*: The Project involves the investment of \$4.2M in real property improvements related to the expansion of a cold storage facility by approximately 46,458 square feet at 2350 New World Drive (parcel 530-234154), the retention of 31 full-time jobs and the creation of 5 new full-time jobs with a commensurate payroll of \$189,798. *SITUATION*: ENTERPRISE missed the City and State reporting deadlines for the second year in a row. Following several unsuccessful attempts to contact ENTERPRISE, contact was finally established just prior to the TIRC. The Cloverleaf business (headquartered in Sioux City, IA) had been purchased by Americold (headquartered in Atlanta, GA) and communication regarding the commitments of the Agreement had not been made between the seller and the buyer. Americold was advised of the need to report and of the need for an Assignment & Assumption (A&A) of the Agreement. Americold requested the initiation of the Assignment & Assumption process and desire to submit the annual report. Annual report documents were provided by email to Americold for RY2019 and RY2020 along with PDFs of their RY2018 reports that were submitted and also an Economic Development Incentive Application to be completed related to the A&A process along with an explanation of what was needed for that process. *RECOMMENDATION*: The TIRC recommended to CONTINUE the Agreement and report back to the 2022 TIRC on the results of the review, to also send ENTERPRISE a letter reminding them of the importance of accurate and timely reporting and that the reporting should be received within 60 days of receipt of the letter or the Agreement would be dissolved.
- Town Square Limited Partnership & Heartland Bank (EZA 023-17-07; 75%/10-Years; Year 7 of 10; CCSD) – *Project Scope*: The Project consists of the investment of \$930,000 related to the renovation of a mixed use facility of approximately 6,615 square feet at 101 South High Street (parcels 010-291771 (owner: Heartland Bank); 010-291776; 010-291778; 010-291780; 010-291782 (owner: Town Square LP)) and the creation of 2 new full-time jobs with a commensurate payroll of \$80,000. *SITUATION*: ENTERPRISE missed the City and State reporting deadlines. *RECOMMENDATION*: The TIRC recommended to CONTINUE and send ENTERPRISE a letter requesting full reporting within 60 days of receipt of the letter. Should the request not be fulfilled within that time frame then the Agreement would be dissolved.
- Upgrade Equity LLC & Taggart Texas LTD (EZA 000-10-X9 (*Temporary*); 75%/10-Years; New; CCSD) – *Project Scope*: The Project consists of the investment of \$2,291,656 in real property improvements related to the renovation of an approximately 389,599 square foot existing warehouse and office facility at 711 Southland Avenue (parcel 010-113409) and the creation of 27 new full-time jobs with a commensurate payroll of \$1,254,341. *SITUATION*: ENTERPRISE missed the City and State reporting deadlines. Per a request from the consultant to ENTERPRISE. City sent a second set of annual reporting documents. *RECOMMENDATION*: The TIRC recommended to CONTINUE and send ENTERPRISE a letter requesting full reporting within 60 days of receipt of the letter. Should the request not be fulfilled within that time frame then the Agreement would be dissolved.



### **One (1) Agreement individually reviewed and recommended to be Dissolved**

- Benderson Development Company et al (EZA 392-17-01; 75%/10-Years; No Filing; CCSD) – *Project Scope:* The Project consists the investment of \$8,032,500 related to the construction of two separate speculative Class A light industrial/flex facilities, one of 148,750 SF and one of 119,000 SF at 6380-6492 & 6530 Tussing Road (parcels 010-200001, 010-007362, 010-238624) and the creation of 20 new jobs with a commensurate payroll of \$700,000. *SITUATION:* The Agreement was amended in 2019 to revise the construction and job creation windows with the amended construction and job creation windows now being that the Project was expected to begin March 2020 with all real property improvements are expected to be completed by December 31, 2020 with no exemption to commend after 2021 nor extend beyond 2030. Per Enterprise, the project had yet to begin per the amended timeframe and in 2021, Enterprise again requested that the agreement be amended to again revise the construction and abatement windows. The City advised that it is not amenable to amending the Agreement for a second time to again revise the construction and abatement windows. *RECOMMENDATION:* The TIRC recommended that the Agreement be DISSOLVED and recommend to ENTERPRISE to come back to the City when they are ready to undertake the project.

### **TAX INCREMENT FINANCE DISTRICTS**

#### ***The TIRC reviewed 88 Tax Increment Finance (TIF) Districts***

The TIRC reviewed 88 TIF Districts within the following eighteen (18) school districts (*note: "CSD" indicates City School District and "LSD" indicates Local School District*): (1) Columbus CSD, (2) C-TEC Career and Technical Education Centers of Licking County, (3) Delaware Area Career Center, (4) Dublin CSD, (5) Eastland-Fairfield Career & Technical Schools, (6) Gahanna Jefferson CSD, (7) Groveport-Madison LSD, (8) Hamilton Local School District, (9) Hilliard CSD, (10) Licking Heights LSD, (11) New Albany-Plain LSD, (12) Olentangy LSD, (13) Pickerington LSD, (14) Reynoldsburg CSD, (15) South Western City School District, (16) Tolles Career & Technical Center, (17) Westerville City School District and (18) Worthington CSD. The breakdown per school district grouping is as follows:

67 TIFs within the Columbus CSD; 1 TIF within the Columbus CSD, Hilliard CSD, South Western CSD and Tolles Career & Technical Center District; 1 TIF within the Columbus CSD, Dublin CSD and Tolles Career & Technical Center District; 2 TIFs with the Columbus CSD, Gahanna Jefferson CSD and Eastland-Fairfield Career & Technical Schools District; 1 TIF within the Columbus CSD, Gahanna Jefferson CSD, Eastland-Fairfield Career & Technical Schools District, Licking Heights LSD and C-TEC Career and Technical Education Centers of Licking County; 1 TIF within the Columbus CSD, Groveport Madison LSD, Pickerington LSD, Reynoldsburg CSD and Eastland-Fairfield Career & Technical Schools District; 1 TIF within the Columbus CSD, Hamilton LSD and Eastland-Fairfield Career & Technical Schools District; 1 TIF within the Columbus CSD, New Albany-Plain LSD and Eastland-Fairfield CTS District; 1 TIF within the Columbus CSD and Westerville CSD; 2 TIFs within the Gahanna Jefferson CSD and Eastland-Fairfield CTS District; 1 TIF within the Hilliard CSD and Tolles Career & Technical Center District; 2 TIFs within the Licking Heights LSD and C-TEC District; 1 TIF within the New Albany-Plain LSD and Eastland-Fairfield CTS District; 3 TIFs within the Olentangy Local School District and the Delaware Area Career Center District; 1 TIF within the Reynoldsburg CSD and Eastland-Fairfield CTS District; and 2 TIFs within the Worthington CSD.

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

## ADDENDUM

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

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

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

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

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

### Ohio Revised Code Section 5709.85 (D):

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

### Ohio Revised Code Section 5709.85 (E):

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

ATTACHMENT A - COUNCIL MEMO - SUMMARY TABLE  
2021 COLUMBUS TAX INCENTIVE REVIEW COUNCIL

Consent (C) / Review (R) (R1/R2/R3)	AGREEMENT NAME	TERM	EZ/CRA	Job Creation Time Frame	Total Jobs	New Jobs	Retained Jobs	New Job Payroll	Real Property Investment	Reported Total Jobs	Reported New Jobs	Reported Retained Jobs	Reported New Job Payroll	Reported New Job Payroll Withholdings	Reported Retained Job Payroll	Reported Retained Job Withholdings	Reported Construct Payroll (if any)	Reported Construct Payroll Withholdings (if any)	Reported Real Property Investment	NOTES		
COLUMBUS CITY SCHOOL DISTRICT																						
1	C	T11, LLC & Wood G.P., L.P.	2019-2028	EZ	2-2019 4-2020 7-2021	4	4	0	\$124,800	\$35,000,000	291	152	139	\$3,645,898	\$66,154	\$25,008,072	\$619,403	\$0	\$0	\$24,606,512		
2	R2	6500 N High Investments LLC	2020-2029	EZ	10-2020 20-2021 30-2022	10	10	0	\$475,000	\$18,200,000	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,673,071	Late/incomplete report - No Tenant JFRs	
3	C	810 Grandview LLC	2022-2031 (new)	EZ	5-2022 10-2023 20-2024	0	0	0	\$0	\$19,200,000	0	0	0	\$0	\$0	\$0	\$0	\$0	\$1,069,876	\$23,483	\$99,358,222	ORC 5709 85(C)(1) (Covid) Low jobs and payroll - Goal 25, Reported 14
4	R1C	900 Short North, LLC	2019-2028	EZ	15-2019 25-2020 40-2021	25	25	0	\$1,575,000	\$5,500,000	76	14	62	\$79,260	\$1,932	\$3,291,048	\$69,276	\$0	\$0	\$11,735,517	Still under construction	
5	C	Abbott Laboratories	2021-2030 (no filing)	EZ	12-2021 24-2022 38-2023	0	0	0	\$0	\$11,741,000							\$927,005	\$23,175	\$17,988,844			
6	R2	Benderson Development Company (93 CHEVIE, LLC, Ronald Benderson 1995 Trust & Benderson 85-1 Trust)	2021-2030 (no filing)	EZ	6-2020 6-2021 8-2022	6	6	0	\$210,000	\$8,032,500	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,677,413	Late/Out of Compliance with construction window (March 2020 to December 31, 2020)
7	R1C	Bierlec, LLC & Bierlec Corporation	2019-2028 (no filing)	EZ	4-2019 10-2020 15-2021	45	10	35	\$326,242	\$4,758,000	43	8	35	\$213,353	\$5,334	\$2,973,668	\$60,790	\$0	\$0	\$4,871,903	ORC 5709 85(C)(1) (Covid) Low jobs and payroll year - Goal 10, Reported 8	
8	R1C	Black Bayview C Columbus	2012-2021	EZ	8by 2014	8	8	0	\$375,000	\$13,600,000	6	6	0	\$347,212	\$8,390	\$0	\$0	\$0	\$0	\$14,035,361	ORC 5709 85(C)(1) (Covid) Low jobs and payroll - Goal 8, Reported 6	
9	R2	Brunner (The) Building, LLC	2018-2027	EZ	1-2018 3-2018 4-2020	4	4	0	\$160,000	\$1,940,000	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,604,480	Incomplete report - No Tenant JFRs	
10	C	Calgon Carbon Corporation et al	2021-2030 (pending)	EZ	0-2021 0-2022 15-2023	0	0	0	\$0	\$3,000,000	0	0	0	\$0	\$0	\$0	\$0	\$222,730	\$3,983	\$3,037,495	Still under construction	
11	R2	Carl Supply Co. & EX2 Investments	2020-2029	EZ	5-2018 10-2020 15-2021	132	10	122	\$34,761	\$2,600,000	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Did Not Report
12	R1C	Clanis Ventures, LLC et al	2016-2025	EZ	Annex to 19 new jobs	49	10	39	\$528,970	\$1,500,000	48	9	39	181,424	\$4,510	\$3,217,329.17	\$79,733.62	\$0	\$0	\$1,505,500	ORC 5709 85(C)(1) (Covid) Low jobs and payroll - Goal 10, Reported 9	
13	C	Columbus Equipment Company	2016-2025	EZ	1-2016 2-2016 2-2017	76	2	74	\$50,000	\$2,000,000	88	24	74	\$938,759	\$23,419	\$7,667,700	\$198,694	\$0	\$0	\$5,429,403		
14	C	Couter Properties LLC & Couter Ventures, LLC dba Rogue Fitness	2016-2025	EZ	30-2017 60-2018 90-2019	427	90	337	\$3,900,000	\$32,000,000	1,142	605	337	\$26,698,854	\$672,471	\$33,508,319	\$837,708	\$76,684	\$1,839	\$49,744,679		
15	C	CoverMyMeds LLC et al PHASE 1	2022-2036 (No Filing)	EZ	600-2022 743-2023 1,032-2024	0	0	0	\$0	\$100,000,000	0	0	0	\$0	\$0	\$0	\$0	\$1,600,102	\$82,971	\$122,384,209	Still under construction	
16	R1C	GSE Leasing dba Contract Sweepers & Equipment Co., Inc	2017-2026	EZ	2-2017 3-2018 3-2019	57	3	54	\$85,280	\$758,000	54	0	54	\$0	\$0	\$2,747,421	\$68,633	\$0	\$0	\$1,339,393	ORC 5709 85(C)(1) (Covid) Low jobs and payroll - Goal 3, Reported 0	
17	C	EW High Street LLC & EW Hubbard	2014-2028	CRA	N/A	0	0	0	\$0	\$2,800,000	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,436,000		
18	C	FightEasy International, Inc.	2015-2024	EZ	6-2015 13-2016 18-2017	155	18	137	\$1,118,000	\$22,500,000	153	16	137	\$1,569,045	\$39,226	\$15,760,948	\$394,020	\$0	\$0	\$18,152,342		
19	D	Forster Lopholsty-KDL Properties	2019-2028 (no value)	EZ	1-2019 3-2020 6-2021	40	3	37	\$118,500	\$2,300,000	33	0	33	\$0	\$0	\$1,485,505	\$37,138	\$0	\$0	\$1,915,513		
20	C	Feruity Holding & Feruity Calling	2020-2029	EZ	0-2020 25-2021 100-2022	2	0	2	\$0	\$5,380,000	6	4	2	\$253,993	\$8,350	\$148,424	\$3,711	\$0	\$0	\$10,088,748		
21	C	Franklin International, Inc. & F I	2019-2028	EZ	2-2019 4-2020 5-2021	339	4	335	\$232,600	\$3,369,600	363	28	335	\$776,540	\$19,413	\$29,169,295	\$729,540	\$0	\$0	\$2,978,742		
22	C	Gowdy Partners III LLC	2011-2020	EZ	8-2011 18-2012 33-2013	133	33	100	\$2,870,000	\$20,000,000	187	87	100	\$5,121,123	\$127,997	\$7,121,477	\$177,947	\$0	\$0	\$27,956,741		
23	R1C	Granite (1901) Peggrow LLC (aka Rock West)	2019-2033	CRA	0-2019 40-2020 80-2021	40	40	0	\$1,200,000	\$34,492,407	77	2	75	\$70,576	\$1,749	\$3,649,152	\$89,532	\$0	\$0	\$32,036,575	ORC 5709 85(C)(1) (Covid) Low jobs and payroll - Goal 40, Reported 2	
24	C	Gravy (The) Project, LLC	2018-2027	EZ	16-2019 32-2020 50-2021	32	32	0	\$1,280,000	\$11,480,000	344	179	165	\$3,051,971	\$74,686	\$7,046,457	\$173,815	\$0	\$0	\$6,655,939		
25	C	Gravy (The) Project, LLC 2	2023-2032 (new)	EZ	15-2023 30-2024 50-2025	0	0	0	\$0	\$31,176,371	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$953,445	Still under construction
26	C	Hamilton Crossing BL LLC, BLHQ, LLC & Big Lids, Inc	2018-2027	CRA	5-2018 5-2019 5-2020	755	5	750	\$362,500	\$2,870,000	776	26	750	\$512,099	\$12,802	\$110,699,373	\$2,787,490	\$0	\$0	\$57,664,183		
27	R1C	Hirschvogel Inc #2	2017-2026	EZ	12-2019 24-2020 39-2021	346	24	322	\$928,600	\$3,970,000	305	0	305	\$0	\$0	\$17,770,295	\$425,549	\$0	\$0	\$11,927,072	ORC 5709 85(C)(1) (Covid) Low jobs and payroll - Goal 24, Reported 0	
28	C	Hubbard Park Place, LLC	2019-2028	EZ	1-2018 3-2019 4-2020	4	4	0	\$160,000	\$1,260,000	19	4	16	\$97,752	\$2,444	\$1,207,138	\$30,279	\$0	\$0	\$2,553,201		
29	R1C	Huntington National Bank et al	2018-2027	EZ	7-2018 15-2019 23-2020	1,202	23	1,179	\$1,350,000	\$18,000,000	1,063	0	1,063	\$0	\$0	\$82,522,496	\$1,563,067	\$0	\$0	\$28,602,534	ORC 5709 85(C)(1) (Covid) Low jobs and payroll - Goal 23, Reported 0	
30	R1C	Jai Guru, LLC	2016-2025	EZ	5-2017 5-2018 5-2019	5	5	0	\$167,000	\$8,500,000	3	3	0	\$228,316	\$5,708	\$0	\$0	\$0	\$0	\$9,982,999	ORC 5709 85(C)(1) (Covid) Low jobs and payroll - Goal 5, Reported 3	
31	C	JRG Enterprises, LLC & America's Floor Source	2018-2027	EZ	5-2018 10-2019 16-2020	135	16	119	\$639,280	\$2,920,000	169	50	119	\$1,335,603	\$33,390	\$10,229,666	\$255,742	\$0	\$0	\$3,499,298		
32	R1C	Knightbridge Cleantag, LLC	2014-2023	EZ	1-2014 2-2015	2	2	0	\$56,160	\$3,000,000	81	0	81	\$0	\$0	\$5,851,697	\$146,542	\$0	\$0	\$3,897,052	ORC 5709 85(C)(1) (Covid) Low jobs and payroll - Goal 2, Reported 0	
33	C	Lincoln Pearl LLC	2021-2035 (no filing)	CRA	N/A	0	0	0	\$0	\$5,250,000	0	0	0	\$0	\$0	\$0	\$0	\$635,552	\$15,142	\$12,242,600	Still under construction	
34	R1C	Lykens Companies LLC & 1058	2020-2029 (no filing)	EZ	2-2020 4-2021 6-2022	12	2	10	\$60,000	\$4,750,000	34	1	33	\$51,631	\$1,291	\$1,809,710	\$47,532	\$379,850	\$9,496	\$1,018,837	ORC 5709 85(C)(1) (Covid) Low jobs and payroll - Goal 2, Reported 1	
35	C	McDinners Construction Corp., Inc. & DE Development, Ltd	2021-2030 (new)	EZ	1-2021 2-2022 2-2023	0	0	0	\$0	\$600,000	0	0	0	\$0	\$0	\$0	\$0	\$153,498	\$6,511	\$820,604	Still under construction	
36	C	Merand Inc	2013-2022	EZ	49-2011	49	49	0	\$1,750,000	\$8,500,000	65	65	0	\$2,930,785	\$73,270	\$0	\$0	\$0	\$0	\$11,215,018		
37	C	Merchant (The) Columbus LLC & Olde Towne East Main 1223, LLC	2021-2030 (no filing)	EZ	2-2021 4-2022 6-2023	0	0	0	\$0	\$1,000,000	1	1	0	\$22,630	\$566	\$0	\$0	\$0	\$0	\$1,041,802		
38	R1A	Mertex Columbus, LLC (aka 6380 Adelphi)	2019-2028	EZ	7-2019 14-2020 22-2021	74	14	0	\$712,727	\$10,300,000	25	14	11	\$499,866	\$12,550	\$400,253	\$10,055	\$0	\$0	\$8,548,973	Late	
39	R1A	Mission XC LLC I (1260 LGR)	2021-2030 (new)	EZ	5-2021 10-2022 10-2023	0	0	0	\$0	\$9,600,000	0	0	0	\$0	\$0	\$0	\$0	\$621,091	\$15,527	\$1,552,702	Late/Still under construction	

ATTACHMENT A - COUNCIL MEMO - SUMMARY TABLE  
2021 COLUMBUS TAX INCENTIVE REVIEW COUNCIL

Consent #	(C) / Review (R1A)(R2)	AGREEMENT NAME	TERM	EZ/CRA	Job Creation Time Frame	Total Jobs	New Jobs	Retained Jobs	New Job Payroll	Real Property Investment	Reported Total Jobs	Reported New Jobs	Reported Retained Jobs	Reported New Job Payroll	Reported New Job Payroll Withholdings	Reported Retained Job Payroll	Reported Retained Job Payroll Withholdings	Reported Construct Payroll (if any)	Reported Construct Payroll Withholdings (if any)	Reported Real Property Investment	NOTES	
40	R1A	Mission XC, LLC II (1302 LGRI)	2021-2030 (new)	EZ	5-2021 10-2022 10-2023	0	0	0	\$0	\$6,500,000	0	0	0	\$0	\$0	\$0	\$0	\$507,134	\$12,678	\$1,267,834	Late/Still under construction	
41	R1A	Mission XC, LLC III (1322 LGRI)	2021-2030 (new)	EZ	5-2021 10-2022 10-2023	0	0	0	\$0	\$6,500,000	0	0	0	\$0	\$0	\$0	\$0	\$735,692	\$18,392	\$1,839,229	Late/Still under construction	
42	R1A	Mission XC, LLC IV (1260 LGRI)	2021-2030 (new)	EZ	20-2021 40-2022 60-2023	0	0	0	\$0	\$33,500,000	0	0	0	\$0	\$0	\$0	\$0	\$15,021,640	\$375,541	\$3,755,410	Late/Still under construction	
43	C	Montwards, LLC (#2)	2022-2031 (no filing)	EZ	1-2022 2-2023 4-2024	0	0	0	\$0	\$12,000,000	0	0	0	\$0	\$0	\$0	\$0	\$2,439,465	\$60,855	\$3,531,334	Still under construction	
44	R1A	MORISO Holding Co. & Easton Gateway, LLC	2008-2042	CRA	4/2019 to 2033	4,205	4,205	0	\$7,041,667	\$164,000,000	528	161	367	\$6,091,565	\$150,028	\$77,868,538	\$698,558	\$789,050	\$21,653	\$27,611,139	Late	
45	R1A	Ohio Power Company	2021-2029 (no filing)	EZ	2-2021 3-2022 4-2023	0	0	0	\$0	\$16,932,000	0	0	0	\$0	\$0	\$0	\$0	\$159,704	\$3,993	\$22,707,542	Late/initially incomplete/Still under construction	
46	C	Orange Barrel Media, LLC et al	2015-2024	EZ	4-2015 8-2016 12-2017	30	12	18	\$1,000,000	\$2,200,000	51	33	18	\$3,946,313	\$98,624	\$2,449,797	\$61,245	\$0	\$0	\$3,975,000		
47	C	Pinchal & Company LLC II	2022-2031 (new)	EZ	5-2022 10-2023 20-2024	0	0	0	\$0	\$0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Still under construction	
48	C	Pinchal & Company LLC III	2024-2033 (new)	EZ	0-2024 4-2025 4-2026	0	0	0	\$0	\$0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Still under construction	
49	R1C	Puzosi GM Holdings LLC & Puzosi GM LLC	2020-2029	EZ	15-2020 25-2021 25-2022	25	25	0	\$1,250,000	\$13,756,675	22	1	21	\$34,260	\$655	\$1,296,303	\$26,447	\$0	\$0	\$24,727,664	ORC 5709 85(C)(1) (Covid) Low jobs and payroll - Goal 25, Reported 1	
50	C	Puzosi Short North Office LLC	2015-2024	EZ	20 by 2017	20	20	0	\$1,230,000	\$20,600,000	130	50	60	\$4,019,587	\$100,450	\$9,401,450	\$239,611	\$0	\$0	\$15,435,530		
51	C	Research Alloys Company, Inc	2021-2030 (new)	EZ	3-2021 5-2022 6-2023	18	6	12	\$224,400	\$2,215,000	0	0	0	\$0	\$0	\$0	\$0	\$310,690	\$4,270	\$2,095,908	Still under construction	
52	R2	Revolution Holding, Inc dba Condado Tacos and Washstone Taco Real Estate LLC	2021-2030 (no value)	EZ	5-2021 15-2022 20-2023	0	0	0	\$0	\$1,600,000	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,913,501	Late/incomplete/Still under construction
53	C	Rick West Owner 2-3 LLC & The Columbus-Franklin County Finance Authority #1 (1815)	2021-2035	CRA	3-2022 6-2023 10-2024	0	0	0	\$0	\$17,202,912	0	0	0	\$0	\$0	\$0	\$0	\$436,739	\$10,309	\$15,144,822	Still under construction	
54	C	Rick West Owner 2-3 LLC & The Columbus-Franklin County Finance Authority #2	2021-2035	CRA	3-2022 6-2023 10-2024	0	0	0	\$0	\$16,514,745	0	0	0	\$0	\$0	\$0	\$0	\$387,963	\$9,133	\$13,716,976	Still under construction	
55	R2	Riverview Hotel LLC	2014-2023	EZ	5-2015 5-2016 5-2017	5	5	0	\$271,560	\$13,370,000	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Did Not Report	
56	R2	RUI Bhatta LLC & Watkins Road LLC	2021-2030 (pending)	EZ	5-2021 31-2022 40-2023	0	0	0	\$0	\$1,650,000	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,551,508	Incomplete - No CJPR/Still under construction
57	R2	Town Square LP & Heartland Bank	2014-2023	EZ	1-2015 2-2016 2-2017	2	2	0	\$80,000	\$930,000	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Did Not Report	
58	R2	Upgrade Equity, LLC & Taggart Texas LTD	2022-2031 (new)	EZ	10-2022 20-2023 27-2024	0	0	0	\$0	\$389,599	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Did Not Report	
59	C	UPH Holdings, LLC dba University	2017-2026	EZ	15-2020 15-2019 15-2018	15	15	0	\$853,000	\$35,000,000	21	18	3	\$1,350,692	\$32,155	\$212,470	\$5,197	\$0	\$0	\$56,167,731		
60	C	W&S Columbus, et al	2014-2023	EZ	2-2013 3-2014 4-2015	78	4	74	\$120,000	\$6,400,000	111	37	74	\$1,652,471	\$47,062	\$8,813,998	\$170,352	\$0	\$0	\$7,606,000		
61	C	Whisper Corporation, Peraka	2009-2023	CRA	0-2011 200-2013	200	200	0	\$5,609,426	\$46,200,000	202	202	0	\$9,032,782	\$223,657	\$0	\$0	\$0	\$0	\$4,444,214		
62	C	Wood Real Estate, LLC & Wood	2014-2023	EZ	0-2016 2-2013 3-2014	15	3	12	\$111,300	\$4,000,000	25	13	12	\$791,944	\$19,389	\$956,124	\$22,666	\$0	\$0	\$5,284,094		
63	R1C	Zimmerman Companies, LLC, 1201 Dublin Road	2018-2027	EZ	2-2018 4-2019 6-2020	12	6	6	\$203,000	\$1,060,000	6	0	6	\$22,305	\$558	\$479,944	\$11,599	\$0	\$0	\$1,555,407	ORC 5709 85(C)(1) (Covid) Low jobs and payroll - Goal 6, Reported 0	
						8,733	4,959	3,774	\$39,170,574	\$384,291,913	6,554	2,913	4,545	\$75,806,819	\$1,888,569	\$403,174,074	\$10,040,299	\$26,774,455	\$689,961	\$563,991,066		
<b>COLUMBUS CITY SCHOOL DISTRICT &amp; GAHANNA JEFFERSON CITY SCHOOL DISTRICT</b>																						
64	C	NetLets Inc. & Realty Income Properties 6 LLC	2012-2021	EZ	9-2011 18-2012 19-2013	1,325	19	1,306	\$1,459,533	\$15,000,000	1,479	173	1,305	\$11,652,971	\$285,318	\$167,220,359	\$4,125,391	\$0	\$0	\$21,118,412		
						1,325	19	1,306	\$1,459,533	\$15,000,000	1,479	173	1,305	\$11,652,971	\$285,318	\$167,220,359	\$4,125,391	\$0	\$0	\$21,118,412		
<b>GAHANNA JEFFERSON CITY SCHOOL DISTRICT</b>																						
65	C	AirSide 1 (One) 1 LLC	2015-2024	EZ	3-2016 6-2017 10-2018	10	10	0	\$350,000	\$6,000,000	145	43	102	\$1,594,321	\$37,011	\$11,935,331	\$172,161	\$0	\$0	\$6,443,677		
66	C	AirSide 2 (Two) LLC	2017-2026	EZ	3-2017 6-2018 10-2019	10	10	0	\$350,000	\$6,000,000	57	15	42	\$149,664	\$233,349	\$4,769,231	\$119,230	\$0	\$0	\$5,171,859		
67	C	AirSide 3 (Three) LLC	2018-2027	EZ	3-2019 6-2020 10-2021	10	10	0	\$350,000	\$6,100,000	84	11	73	\$522,347	\$13,878	\$6,452,948	\$161,325	\$0	\$0	\$9,300,000		
68	R1C	AirSide 4 (Four) LLC	2020-2029 (pending)	EZ	3-2020 6-2021 10-2022	16	2	0	\$70,000	\$4,500,000	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,856,634	ORC 5709 85(C)(1) (Covid) Low jobs and payroll - Goal 2, Reported 0	
69	R1C	AirSide 5 (Five) LLC	2022-2031 (no filing)	EZ	3-2022 6-2023 10-2024	16	0	0	\$0	\$0	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	ORC 5709 85(C)(1) (Covid) Agreement being amended to reset the project timeframe due to Covid	
						50	32	0	\$1,120,000	\$22,600,000	265	69	217	\$2,266,332	\$284,235	\$23,157,511	\$452,716	\$0	\$0	\$24,772,200		
<b>GROVEPORT MADISON LOCAL SCHOOL DISTRICT</b>																						
70	R2	Cloverleaf Cold Storage Co. et al #2	2017-2026	EZ	1-2017 2-2018	2	2	0	\$49,920	\$3,000,000	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Did Not Report	
71	R2	Cloverleaf Cold Storage Co. et al #3	2020-2029 (no filing)	EZ	2-2020 4-2021 6-2022	2	2	31	\$75,915	\$4,200,000	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Did Not Report	
						4	4	31	\$125,835	\$7,200,000	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
<b>HILLIARD CITY SCHOOL DISTRICT</b>																						
72	R1C	Advanced Turf Solutions, Inc. & ATIS Columbus Investments II, LLC	2019-2028	EZ	2-2019 4-2020 6-2021	22	4	18	\$260,000	\$3,200,000	15	0	15	\$0	\$0	\$1,184,582	\$28,595	\$0	\$0	\$3,961,373	ORC 5709 85(C)(1) (Covid) Low jobs and payroll - Goal 4, Reported 0	
73	C	Allied Mineral Products, Inc.	2016-2025	EZ	2-2017 16-2018 28-2019	283	58	225	\$1,840,000	\$7,000,000	299	74	225	\$4,342,937	\$108,574	\$18,430,427	\$460,765	\$0	\$0	\$17,021,071		
74	C	Ball Metal Food Container	2017-2026	EZ	20-2018 40-2019 60-2020	196	50	146	\$2,500,000	\$7,000,000	272	126	146	\$5,963,972	\$131,840	\$12,191,676	\$285,556	\$0	\$0	\$5,869,363		
75	C	Boehringer Ingelheim Roxane #3	2016-2030	EZ	N/A	949	0	949	\$0	\$41,200,000	949	0	949	\$0	\$0	\$84,059,312	\$2,244,573	\$0	\$0	\$26,531,699		
76	R1C	Boehringer Ingelheim Roxane #4	2015-2024 (no filing)	EZ	184-2015 216-2016 240-2017	300	240	60	\$7,900,000	\$18,000,000	225	165	60	\$7,097,169	\$183,083	\$4,347,019	\$114,014	\$0	\$0	\$70,185,095	ORC 5709 85(C)(1) (Covid) Low jobs and payroll - Goal 240, Reported 165	

ATTACHMENT A - COUNCIL MEMO - SUMMARY TABLE  
2021 COLUMBUS TAX INCENTIVE REVIEW COUNCIL

Consent (C) / Review (RIA/RIC/R2) <sup>1,2,3,4</sup>	AGREEMENT NAME	TERM <sup>5</sup>	EZ/CRA	Job Creation Time Frame	Total Jobs	New Jobs <sup>6</sup>	Retained Jobs	New Job Payroll <sup>7</sup>	Real Property Investment	Reported Total Jobs	Reported New Jobs	Reported Retained Jobs	Reported New Job Payroll	Reported New Job Payroll Withholdings	Reported Retained Job Payroll	Reported Retained Job Withholdings	Reported Construct Payroll (if any)	Reported Construct Payroll Withholdings (if any)	Reported Real Property Investment	NOTES <sup>8</sup>
77	Columbus Industrial Owner I LLC (via HCP Walnut Road, LLC)	2029-2029	EZ	2-2020 4-2021 5-2022	2	2	0	\$62,400	\$15,000,000	18	4	14	\$97,947	\$2,233	\$672,157	\$16,804	\$0	\$0	\$13,309,160	
78	Micro Electronics, Inc. et al	2017-2024	EZ	1-2017 3-2018 5-2019	109	5	104	\$130,000	\$2,670,000	155	51	104	\$490,484	\$12,262	\$4,304,785	\$107,620	\$0	\$0	\$2,641,084	
79	Midwest Motor Supply Co. & FEEDC Property Mgt., Inc.	2015-2024	EZ	20-2015 40-2016 60-2017	340	60	286	\$2,248,800	\$7,600,000	447	161	286	\$8,001,565	\$150,028	\$22,106,849	\$552,048	\$0	\$0	\$10,650,873	
80	United Parcel Service, Inc. & BT-CH	2020-2029	EZ	24-2020 50-2021 75-2022	773	25	748	\$1,081,687	\$43,185,760	1,183	417	766	\$18,033,997	\$450,058	\$72,699,700	\$1,808,480	\$0	\$0	\$45,613,616	
					2,979	444	2,535	\$16,002,887	\$146,028,760	3,562	668	2,894	\$42,038,030	\$1,038,099	\$220,026,507	\$5,618,453	\$0	\$0	\$195,683,335	

HAMILTON LOCAL SCHOOL DISTRICT

81	C	Pinchal & Company LLC (via Columbus STS LLC)	2021-2029 (no filing)	EZ	0-2021 4-2022 4-2023	0	0	0	\$0	\$9,030,000	0	0	0	\$0	\$0	\$0	\$0	\$97,233	\$972	\$8,220,502	Still under construction
					0	0	0	\$0	\$9,030,000	0	0	0	\$0	\$0	\$0	\$0	\$0	\$97,233	\$972	\$8,220,502	

OLENTANY LOCAL SCHOOL DISTRICT

82	R2	Pointe at Polaris Phase I LLC & Columbus-Franklin County Finance Authority	2018-2027	CRA	141-2018 232-2017 433-2018 564-2019 708-2020	885	708	177	\$45,489,000	\$15,000,000	236	232	4	\$23,080,698	\$571,979	\$172,632	\$4,239	\$1,938,199	\$45,024	\$53,150,747	Phase II still under construction
83	R2	Polaris Medical Office Development, LLC	2015-2024	EZ	10-2012 16-2013 31-2014	21	21	0	\$1,029,000	\$8,250,000	77	45	32	\$3,925,749	\$97,351	\$4,158,488	\$91,084	\$0	\$0	\$7,197,448	
					908	729	177	\$46,518,000	\$23,250,000	313	277	36	\$27,006,447	\$669,330	\$4,331,120	\$95,322	\$1,938,199	\$45,024	\$60,348,195		

SOUTH WESTERN CITY SCHOOL DISTRICT

84	RIC	Jana Holdings, LLC & Acorn Distributors, Inc.	2019-2028	EZ	4-2019 8-2020 12-2021	54	12	42	\$540,000	\$4,500,000	42	0	42	\$0	\$0	\$2,328,568	\$58,133	\$0	\$0	\$6,287,064	ORC 5709.85(C)(1) (Covid) Low jobs and payroll - Goal 12, Reported 0
85	RIC	MSC Industrial Direct Co., Inc. et al	2015-2024	EZ	188-2019	198	198	0	\$6,000,000	\$27,500,000	151	151	0	\$9,930,880	\$172,560	\$0	\$0	\$0	\$0	\$31,173,053	ORC 5709.85(C)(1) (Covid) Low jobs and payroll - Goal 198, Reported 151
					252	210	42	\$6,540,000	\$32,000,000	193	151	42	\$9,930,880	\$172,560	\$2,328,568	\$58,133	\$0	\$0	\$37,460,117		

WORTHINGTON CITY SCHOOL DISTRICT

86	RIC	SEA, Ltd	2017-2026	EZ	10-2016 20-2017 30-2018	126	30	96	\$3,000,000	\$9,000,000	128	32	96	\$1,682,813	\$42,070	\$12,499,902	\$312,498	\$0	\$0	\$13,297,928	ORC 5709.85(C)(1) (Covid) Low payroll - Goal \$3M, Reported \$1.6M
					126	30	96	\$3,000,000	\$9,000,000	128	32	96	\$1,682,813	\$42,070	\$12,499,902	\$312,498	\$0	\$0	\$13,297,928		

<b>Totals:</b>	14,375	6,427	7,951	\$113,938,813	\$1,197,372,773	12,519	3,713	8,806	\$167,384,101	\$4,378,165	\$832,738,041	\$20,702,816	\$28,609,687	\$744,947	\$1,313,801,759
<b>Percentage Attainment</b>	87%	58%	111%	147%	114%										

- NOTES: 1 "C" indicates the Agreement is on the Consent Agenda whereas the Agreement is deemed to be in full compliance per the RY2020 Annual Report and that all of these Consent Agenda Agreements will be voted upon as a group by the TIRC to Continue.  
 2 "RIA" indicates the Agreement is on Review Agenda A whereas the Agreement missed the reporting deadline but once received and reviewed the Agreement was deemed to be in full compliance otherwise.  
 3 "RIC" indicates the Agreement is on Review Agenda B whereas the job and/or payroll commitments have been impacted by fluctuations in the business cycle (ORC 5709.85(C)(1)) due to the COVID pandemic during RY2020.  
 4 "R2" indicates the Agreement is on Review Agenda C whereas the Agreement has been deemed to be out of compliance with the terms of the Agreement and must be fully reviewed individually.  
 5 A term shown in italics indicates no filing; a term shown in parenthesis with a "(P)" indicates the DTE has been filed and is pending.  
 6 A New Job commitment shown in italics indicates the Agreement is still within the job creation time-frame, and the number shown indicates the commitment for the current reporting year.  
 7 A New Jobs Payroll commitment amount shown in italics provides the amount of new job payroll commensurate with the New Job commitment for the current reporting year.  
 8 "CJPR" is the Construction Jobs and Payroll Report; "eJPR" is the electronic Excel Jobs and Payroll Report; "RE Report" is the Itemized List of Real Estate Improvements Report.

**ATTACHMENT B - COUNCIL MEMO - CONSENT  
2021 COLUMBUS TAX INCENTIVE REVIEW COUNCIL**

Agreements are placed on the Consent Agenda List if they are meeting or exceeding the commitments within the Agreements. If still within the time allowances of the job creation and investment periods they are labeled as FUTURE. NEW indicates new to the portfolio this year. These Agreements will be voted on as a group to Continue.

A B C (A: # on Consent Agenda; B: # in School District; C: # on School Report)

**COLUMBUS CITY SCHOOL DISTRICT**

1	1	1	711, LLC & Wood G.P., Ltd.	EZ	FUTURE
2	2	3	810 Grandview LLC	EZ	NEW
3	3	5	Abbott Laboratories	EZ	FUTURE
4	4	10	Calgon Carbon Corporation et al	EZ	FUTURE
5	5	13	Columbus Equipment Company	EZ	
6	6	14	Coulter Properties LCC & Coulter Ventures, LLC	EZ	
7	7	15	CoverMyMeds LLC et al	EZ	FUTURE
8	8	17	E.W. High Street LLC & E.W. Hubbard High LLC	CRA	
9	9	18	FlightSafety International, Inc.	EZ	
10	10	19	Fortner Upholstering Inc. & KDL Properties LLC	EZ	DISSOLVED
11	11	20	Fortuity Holding LLC & Fortuity Calling LLC	EZ	FUTURE
12	12	21	Franklin International, Inc. & F.I. Industries, Inc.	EZ	FUTURE
13	13	22	Gowdy Partners III LLC	EZ	
14	14	24	Gravity (The) Project, LLC	EZ	FUTURE
15	15	25	Gravity (The) Project, LLC 2 dba Kaufmann Development	EZ	NEW
16	16	26	Hamilton Crossing BL LLC & Big Lots, Inc.	CRA	
17	17	28	Hubbard Park Place, LLC	EZ	
18	18	31	JBG Enterprises, LLC & America's Floor Source	EZ	
19	19	33	Lincoln Pearl LLC	CRA	FUTURE
20	20	35	McDaniel's Construction Corp. Inc. et al	EZ	FUTURE
21	21	36	Menard, Inc.	EZ	
22	22	37	Merchant (The) Columbus, LLC et al	EZ	FUTURE
23	23	43	Montwards, LLC (#2)	EZ	FUTURE
24	24	46	Orange Barrel Media, LLC & OB Franklinton Development, LLC	EZ	
25	25	47	Pinchal & Company LLC II	EZ	NEW
26	26	48	Pinchal & Company LLC III	EZ	NEW
27	27	50	Pizzuti Short North Office LLC	EZ	
28	28	51	Research Alloys Company, Inc. et al	EZ	NEW
29	29	53	Rickenbacker West Owner 2-3 et al #1 (1815 Beggrow)	CRA	FUTURE
30	30	54	Rickenbacker West Owner 2-3 et al #2 (1675 Beggrow)	CRA	FUTURE
31	31	59	UPH Holdings, LLC dba University Plaza Hotel	EZ	
32	32	60	V&S Columbus Galvanizing et al	EZ	
33	33	61	Whirlpool Corporation et al	CRA	
34	34	62	Wood Co. Building, LLC & Wood Operating Co.	EZ	

**COLUMBUS CITY & GAHANNA JEFFERSON CITY SCHOOL DISTRICTS**

35	1	64	NetJlets Inc. & Realty Income Properties 6 LLC	EZ	
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**GAHANNA JEFFERSON CITY SCHOOL DISTRICT**

36	1	65	AirSide 1 (One) LLC	EZ	
37	2	66	AirSide 2 (Two) LLC	EZ	
38	3	67	AirSide 3 (Three) LLC	EZ	FUTURE

**HAMILTON LOCAL SCHOOL DISTRICT**

39	1	81	Pinchal & Company LLC (aka Columbus STS, LLC)	EZ	FUTURE
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**HILLIARD CITY SCHOOL DISTRICT**

40	1	73	Allied Mineral Products, Inc.	EZ	
41	2	74	Ball Metal Food Container, LLC	EZ	
42	3	75	Boehringer Ingelheim Roxane Inc. #3	EZ	
43	4	77	Columbus Industrial Owner I, LLC	EZ	FUTURE
44	5	78	Micro Electronics, Inc. et al	EZ	
45	6	79	Midwest Motor Supply & PEDC Property Management	EZ	
46	7	80	United Parcel Service, Inc. & BT-OH	EZ	FUTURE

**ATTACHMENT C - COUNCIL MEMO - REVIEW A (R1A)**  
**2021 COLUMBUS TAX INCENTIVE REVIEW COUNCIL**

*Agreements are placed on Review Agenda A if they missed either the City or State reporting deadlines but when the annual report was submitted and reviewed they were otherwise fully compliant with the terms of their Agreements. If still within the time allowances of the job creation and/or investment periods they are labeled as FUTURE. NEW indicates new to portfolio this report year. These Agreements will be voted on as a Group to Continue and be sent letters advising of the need for accurate and timely reporting.*

**A B C** (A: # on Review Agenda A; B: # in School District; C: # on School Report)

**COLUMBUS CITY SCHOOL DISTRICT**

1	1	38	Meritex Columbus, LLC (aka 6380 Adelaide)	EZ	FUTURE
2	2	39	Mission XC, LLC I (1260 LGR)	EZ	FUTURE
3	3	40	Mission XC, LLC II (1302 LGR)	EZ	FUTURE
4	4	41	Mission XC, LLC III (1322 LGR)	EZ	FUTURE
5	5	42	Mission XC, LLC VI (1280 LGR)	EZ	FUTURE
6	6	44	MORSO Holding Co. & Easton Gateway, LLC	CRA	FUTURE
7	7	45	Ohio Power Company	EZ	FUTURE

**ATTACHMENT D - COUNCIL MEMO - REVIEW B (R1C)**  
**2021 COLUMBUS TAX INCENTIVE REVIEW COUNCIL**

*For Report Year 2020, based on the disruption related to the COVID-19 Pandemic, Agreements are placed on Review Agenda B (R1C) if job, payroll or investment numbers are low (ORC 5709.85(C)(1): The TIRC may take into consideration any fluctuations in the business cycle unique to the owner's business). If still within the time allowances of the job creation and/or investment periods they are labeled as FUTURE. NEW indicates new to portfolio this report year. Grouped by the reason for review within the applicable school district, Review Agenda B (R1C) Agreements will be voted on to Continue*

**A B C** (A: # on Review Agenda B; B: # in School District; C: # on School Report)

**COLUMBUS CITY SCHOOL DISTRICT**

1	1	4	900 Short North, LLC	EZ	FUTURE
2	2	7	Bertec, LLC & Bertec Corporation	EZ	FUTURE
3	3	8	Black Sapphire C Columbus University 2014 Inc.	EZ	
4	4	12	Clarus Ventures LLC, Clarus Solutions, LLC & Clarus Partners, LLC	EZ	
5	5	16	CSE Leasing dba Contract Sweepers	EZ	
6	6	23	Granite (1901 Beggrow) LLC (fka Rick West et al)	CRA	FUTURE
7	7	27	Hirschvogel Incorporated #2	EZ	FUTURE
8	8	29	Huntington (The) National Bank et al	EZ	
9	9	30	Jai Guru, LLC	EZ	
10	10	32	Knightsbridge Olentangy, LLC	EZ	
11	11	34	Lykens Companies LLC & 1086 N Fourth St LS, LLC	EZ	FUTURE
12	12	63	Zimmerman (The) Companies, LLC & 1201 Dublin Road, LLC	EZ	

**GAHANNA JEFFERSON CITY SCHOOL DISTRICT**

13	1	68	AirSide 4 (Four) LLC	EZ	FUTURE
14	2	69	AirSide 5 (Five) LLC	EZ	FUTURE

**HILLIARD CITY SCHOOL DISTRICT**

15	1	72	Advanced Turf Solutions Inc. & ATS Columbus Investments II, LLC	EZ	FUTURE
16	2	76	Boehringer Ingelheim Roxane Inc. #4	EZ	FUTURE

**SOUTH-WESTERN CITY SCHOOL DISTRICT**

17	1	84	Jana Holdings, LLC & Acorn Distributors, Inc.	EZ	FUTURE
18	2	85	MSC Industrial Direct Co., Inc. et al	EZ	

**WORTHINGTON CITY SCHOOL DISTRICT**

19	1	86	SEA, LTD.	EZ	
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**ATTACHMENT E - COUNCIL MEMO - REVIEW C (R2)  
2021 COLUMBUS TAX INCENTIVE REVIEW COUNCIL**

Agreements are placed on Review Agenda C (R2) if full individual review was required. If still within the time allowances of the job creation and/or investment periods they are labeled as FUTURE. NEW indicates new to portfolio this report year. Review Agenda C (R2) Agreements will be reviewed and voted on individually to Continue, to recommend Follow-up, or to Amend (or Dissolve).

**A B C (A: # on Review Agenda C; B: # in School District; C: # on School Report)**

**COLUMBUS CITY SCHOOL DISTRICT**

1	1	2	800 N High Investments LLC (fka Hubbard High Acquisition)	EZ	FUTURE
2	2	6	Benderson Development Company et al	EZ	FUTURE
3	3	9	Brunner (The) Building, LLC	EZ	
4	4	11	Carr Supply Co. & EX2 Investments	EZ	FUTURE
5	5	52	Revolucion Holding, Inc. dba Condado Tacos et al	EZ	NEW
6	6	55	Riverview Hotel, LLC	EZ	
7	7	56	RM Biltrite LLC & Watkins Road LLC	EZ	NEW
8	8	57	Town Square LP & Heartland Bank	EZ	
9	9	58	Upgrade Equity LLC & Taggart Texas LTD	EZ	NEW

**GROVEPORT MADISON LOCAL SCHOOL DISTRICT**

10	1	70	Cloverleaf Cold Storage Co. et al #2	EZ	FUTURE
11	2	71	Cloverleaf Cold Storage Co. et al #3	EZ	FUTURE

**OLENTANGY LOCAL SCHOOL DISTRICT**

12	1	82	Pointe at Polaris Phase I & Phase II et al	CRA	FUTURE
13	2	83	Polaris Medical Office Development, LLC	EZ	