

2025 COLUMBUS TIRC SUMMARY OF RECOMMENDATIONS AUGUST 22, 2025

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 2024 in sessions held on August 22, 2025.

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 117 Enterprise Zone and Post-1994 Community Reinvestment Area Agreements.

Consent Agenda Summary – Ninety-two (92) Agreements

Projects on the Consent Agenda were in full compliance with all reporting requirements and were recommended to Continue

- Columbus City School District (CCSD): forty-seven (47) Agreements *(with three (3) expired)*
- Columbus and Gahanna Jefferson City School District (CCSD & GJCSD): One (1) Agreement
- Columbus and Gahanna Jefferson City School District (GJCSD): Three (3) Agreements
- Gahanna Jefferson City School District (GJCSD): Five (5) Agreements
- Groveport Madison Local School District (GMLS) Three (3) Agreement
- Hilliard City School District (HCSD): Twenty-one (21) Agreements
- Hamilton Local School District (HLSD): Three (3) Agreements
- South Western City School District (SWCSD): Seven (7) Agreements
- Worthington City School District (WCSD): Two (2) Agreement

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

Review Agenda A (R1) Summary – Six (6) Agreements

Six (6) Agreements on Review Agenda A (R1) which submitted their reporting beyond the required deadline but once reviewed, were in full compliance with all requirements and were recommended to Continue. The TIRC required letters to be sent to all of these companies stressing the importance of timely reporting for next year.

- Columbus City School District (CCSD): Four (4) Agreements
- Gahanna Jefferson City School District (GJCSD): One (1) Agreement
- South Western City School District (SWCSD): One (1) Agreement

The full listing of Agreements on Review Agenda A (R1), presented by school district, can be found on Attachment C – Review Agenda A (R1), Non-Compliant filing but compliant otherwise.

Review Agenda B (R2) Summary – Nineteen (19) Agreements

Nineteen (19) Agreements on Review Agenda B (R2) were individually reviewed because the reports were deficient in one or more of the jobs created, jobs retained, payroll generated or real estate investment categories.

- Columbus City School District (CCSD): Fifteen (15) Agreements
- Hilliard City School District (HCSD): One (1) Agreement
- Olentangy Local School District (OLSD): One (1) Agreement
- Gahanna Jefferson City School District (GJCSD): Two (2) Agreements

One (1) Agreement was recommended to Continue to allow the owner one additional year to attract a tenant and create the jobs committed under this agreement.

- **800 N High Investments LLC** (EZA 023-17-13; 75%/10-years Year 5 of 10; CCSD) - *Project Scope:* The Project consists of the construction of 45,000 SF of new Class A commercial office space and an 86-space structured parking garage, \$14 Million office with a \$4.2 Million garage.
 - a. **STATUS:** Project did not meet the required new job requirements for this reporting year. Private Investment at the site is \$56.7 million 311% total attainment of \$18.2 million. The job creation commitment is 30 jobs with 0 created.
 - b. **RECOMMENDATION:** The TIRC found the agreement to deficient but recommended continuing the agreement for one more year to try and attract a tenant and create new jobs on the site.
 - c. **ACTION:** Development staff will send the enterprise a letter via certified mail requesting full jobs plan, outlining and detailing how to achieve the new net job level of 30 with the jobs plan to be submitted to the City within 60 days of receipt of the letter or the agreement could be dissolved.

Five (5) Agreements found to be out of compliance but recommended to Continue and be sent a letter via Certified Mail requesting a jobs plan within 60 days of receipt of the letter or the Agreement could be Dissolved.

- **AirSide 2 (Two) LLC (BVK #2)** (EZA 023-15-102 75%/10-years Year 8 of 10; GJPS) - *Project Scope:* The project consists of the construction of a speculative office and distribution center of approximately 100,000 square feet on Parcel Number 520-164556 at 4510 Bridgeway Ave. Columbus, OH 43219 with a project investment of \$6,580,159.
 - a. **STATUS:** AirSide 2 (Two) LLC (BVK #2) has a commitment of 10 new net jobs but only had 7 on site. The company BlastOne, the Tenant, took over the building recently and is in the process of creating additional jobs on the site.
 - b. **RECOMMENDATION:** The TIRC found the agreement to be deficient but recommended continuing the agreement to allow for the creation of new jobs at the project site.

- c. **ACTION:** Development staff will send the enterprise a letter via certified mail requesting full jobs plan, outlining and detailing how to achieve the new net job level of 10 with the jobs plan to be submitted to the City within 60 days of receipt of the letter or the agreement could be dissolved.

- **900 Short North, LLC** (EZA 023-17-12; 75%/10-Years Year 6 of 10, CCSD) *Project Scope:* The Project consists of the redevelopment of a parcel located at 900 North High Street by demolishing an existing UDF convenience store and constructing a new four-story mixed use commercial office and retail development of approximately 50,000 square feet, of which approximately 38,000 square feet will support commercial offices on floors 2-4.
 - a. **STATUS:** Low new job numbers on Site with two tenants, Immuta and Klarna leasing the property.
 - b. **RECOMMENDATION:** The TIRC found the agreement to be deficient but recommended continuing for one more year to find a lease for the available floor.
 - c. **ACTION:** Development staff will send the enterprise a letter via certified mail requesting full jobs plan, outlining and detailing how to achieve the net new job level of 40 with the jobs plan to be submitted to the City within 60 days of receipt of the letter or the agreement could be dissolved.

- **Calgon Carbon Corporation et al** (EZA 023-19-19 65%/10-Years Year 4 of 10, CCSD) *Project Scope:* The project consists of the renovation of an approximately 12,000 square foot manufacturing facility on Parcel number 010-126708 located at 835 N. Cassady Ave. Calgon Carbon manufacturers purification systems for drinking water, wastewater, odor control, pollution abatement, including applications in purifying foods and pharmaceuticals. With other applications separating gas and removing mercury emissions from coal-fired power plants.
 - a. **STATUS:** Low jobs one year beyond the 3-year job creation window below job retention baseline. The agreement had a job creation goal of 15 net new jobs, placing this year's job creation of 5 at 67% of attainment.
 - b. **RECOMMENDATION:** The TIRC found the Agreement to be deficient but recommended to continue the agreement to allow for the creation of the new jobs at the project site.
 - c. **ACTION:** Development staff will send the enterprise a letter via certified mail requesting full jobs plan, outlining and detailing how to achieve the net new job level of 15 with the jobs plan to be submitted to the City within 60 days of receipt of the letter or it could be dissolved.

- **The Brunner Building, LLC** (EZA 023-16-03; 75%/10-Years; Year 7 of 10; CCSD) – *Project Scope:* The Project consists of the establishment of new Class A office space consisting of approximately 11,510 square feet at 930-940 North High Street (parcel 010-023010). The total project involves 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. The project was expected to begin July 2016 with all real property improvements expected to be completed by January 2018.
 - a. **STATUS:** New job numbers below job creation commitment. Tenants within the building have consistent retained job numbers and are working to create the required new jobs.
 - b. **RECOMMENDATION:** The TIRC found the agreement to be deficient but recommended continuing the agreement to allow for the creation of new jobs at the project site.

- c. **ACTION:** Development staff will send the enterprise a letter via certified mail requesting full jobs plan, outlining and detailing how to achieve the net new job level of 4 with the jobs plan to be submitted to the City within 60 days of receipt of the letter or it could be dissolved.
- **Merchant (The) Columbus LLC & Olde Towne East Main 1223, LLC** (EZA 023-19-07 75%/10-Years Year 4 of 10, CCSD) *Project Scope:* The Project involves the renovation of a vacant 3-story commercial office facility consisting of approximately 7,000 square feet. The Project began in September 2019. All real property improvements have been completed.
 - a. **STATUS:** Low job creation totals while remaining in compliance with the other required metrics.
 - b. **RECOMMENDATION:** The TIRC found the agreement to be deficient but recommended continuing the agreement to allow for the creation of new jobs at the project site.
 - c. **ACTION:** Development staff will send the enterprise a letter via certified mail requesting full jobs plan, outlining and detailing how to achieve the net new job level of 2 with the jobs plan to be submitted to the City within 60 days of receipt of the letter or it could be dissolved.

Three (3) Agreement was found to be out of compliance and recommended to Dissolve the agreement and send Enterprise a letter via certified mail informing them of the dissolution of the agreement.

- **Advanced Turf Solutions, Inc. & ATS Columbus Investments II, LLC** (EZA 023-18-06; 75%/10-years; Year 4 of 10; HCSD) - *Project Scope:* The overall Project consists of a regional distribution center facility of approximately 40,000 square feet on Parcel Number 560-297845 at 4646 Journal Street, Columbus, Ohio 43228.
 - a. **STATUS:** Low new job creation the 3-year job creation window and low job retention numbers below the established baseline for 2024.
 - b. **RECOMMENDATION:** The TIRC found the agreement to be out of compliance and recommended dissolving the agreement.
 - c. **ACTION:** Development staff will send the enterprise a letter via certified mail informing them of the dissolution of the agreement.
- **Hirschvogel Inc.** (EZA 023-15-103; 75%/10-years; Year 8 of 10; CCSD) - *Project Scope:* The Project consists of expanding its existing Hirschvogel facility approximately 65,000 square feet at 2230 S. 3rd Street Columbus, Ohio 43207 by investing approximately \$50.35 million, with approximately \$14.7 million toward new construction and approximately \$35.65 million in acquisition of land, machinery and equipment.
 - a. **STATUS:** Low job creation beyond the 3-year job creation window and failure to report in RY2024. Did not Respond to TIRC letter or any communications with the City of Columbus following last year's TIRC meeting.
 - b. **RECOMMENDATION:** The TIRC found the agreement to be out of compliance and recommended dissolving the agreement.
 - c. **ACTION:** Development staff will send the enterprise a letter via certified mail informing them of the dissolution of the agreement.
- **RM Bilrite LLC & Watkins Road LLC and Qrri Inc.** (EZA 023-20-02; 75%/10-years; Year 4 of 10; CCSD) - *Project Scope:* The project consists of the renovation of a vacant industrial warehouse distribution facility at 1635 Watkins Road Columbus, OH 43207.

- a. STATUS: Did not report for RY2024 and was on the review agenda during last years TIRC meeting for low job creation and job retention metrics.
- b. RECOMMENDATION: The TIRC found the agreement to be out of compliance and recommended dissolving the agreement.
- c. ACTION: Development staff will send the enterprise a letter via certified mail informing them of the dissolution of the agreement.

One (1) Agreements found to be out of compliance but recommended to Continue and send Enterprise a letter via certified mail requesting that ENTERPRISE, within 60 days of receipt, submit their full annual report; if the full report is not received within 60 days of receipt of the letter then the Agreement will be dissolved.

- **Distinctive Surfaces, LLC et al (fka AirSide Four, LLC)**. (EZA 023-19-02; 75%/10-years; Year 4 of 10; GJPS) - *Project Scope*: Project was initially started as a 60,000 square feet proactive development on Parcel Number 520-298452 at 4610 Bridgeway Avenue Columbus, OH 43219. building was then sold to Distinctive Surfaces, LLC et al which would be their headquarters and distribution center.
 - a. STATUS: Has not reported during RY2024 and is currently one year beyond the 3-year job creation window.
 - b. RECOMMENDATION: The TIRC found the agreement to be deficient but recommended continuing the agreement to allow for the creation of new jobs at the project site.
 - c. ACTION: Development staff will send the 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 will be dissolved.

Two (2) Agreements were found to be out of compliance, but recommended to continue, and send Enterprise a letter via certified mail requesting they work with the City of Columbus to right size the retained job commitment and develop a new job commitment. This plan is to be submitted to the City within 60 days of receipt of the letter or it could be dissolved.

- **Bertec, LLC & Bertec Corporation** ((EZA 023-18-04 75%/10-years Year 6 of 10; CCSD) - *Project Scope*: The Project consists of the establishment of a new 25,600 sq. ft Manufacturing and Office space at 2500 Citygate Drive, Columbus, Ohio 43219. The total project involves a total investment of approximately \$4,758,000.
 - a. STATUS: Did not fully comply with new job creation metrics and is beyond the 3-year job creation window. This commitment was to provide 15 new jobs. Spoke with Bertec Prior to the 2025 TIRC and they were actively trying to develop new clients through expanded marketing efforts including traveling to foreign trade shows.
 - b. RECOMMENDATION: The TIRC found the agreement to be deficient but recommended continuing the agreement to allow for the creation of new jobs at the project site.
 - c. ACTION: Development staff will send enterprise a letter via certified mail requesting they work with the City of Columbus to right size the retained job commitment and develop a new job commitment. This plan is to be submitted to the City within 60 days of receipt of the letter or it could be dissolved.
- **The Gravity Project, LLC** (EZA 023-17-05 75%/10-Years; Year 7 of 10; CCSD) *Project Scope*: The project consists of the construction of a mixed use facility of approximately 50,000 square feet at 500 W. Broad Street

- a. STATUS: Low new job creation beyond the 3-year job creation window which had an agreed job creation goal of 50 net new jobs; placing this year's job creation of 6 at 12% of attainment. Project contains several companies with additional retained jobs and is a highly occupied project.
- b. RECOMMENDATION: The TIRC found the agreement to be deficient but recommended continuing the agreement to allow for the creation of new jobs at the project site.
- c. ACTION: Development staff will send the enterprise a letter via certified mail requesting they work with the City of Columbus to right size the retained job commitment and develop a new job commitment. This plan is to be submitted to the City within 60 days of receipt of the letter or it could be dissolved.

One (1) Agreement was found to be out of compliance, but recommended to continue, and send Enterprise a letter via certified mail Requesting the building owner and tenant work with the city of Columbus to Find a maintainable number of jobs. This plan is to be submitted to the City within 60 days of receipt of the letter or it could be dissolved.

- **Granite (1901 Beggrow) LLC** (CRA 100%/15-years Year 5 of 15; CCSD) *Project Scope*: The project consists of the construction of a new approximately 802,149 square foot industrial warehouse. and was to retain 0 full-time jobs and create 80 new full-time permanent positions at 1901 Beggrow Street Columbus, OH 43137.
 - a. STATUS: Low new job creation and retained job baseline beyond the 3-year job creation window. Pepsi Co occupies the building and informed the city that the jobs had begun to grow but the operation remained stable and would request to adjust the job creation metrics to more accurately reflect the number of jobs at the facility.
 - b. RECOMMENDATION: The TIRC found the agreement to be deficient but recommended continuing the agreement to allow for the creation of new jobs at the project site.
 - c. ACTION: Development staff will send the enterprise a letter via certified mail requesting the building owner and tenant work with Columbus to find a maintainable number of jobs. This plan is to be submitted to the city within 60 days of receipt of the letter or it could be dissolved.

One (1) Agreement was found to be out of compliance, but recommended to continue, and send Enterprise a letter via certified mail requesting they work with the City of Columbus to Right size or dissolved the agreement based off the plans of the new ownership. This plan is to be submitted to the City within 60 days of receipt of the letter or it could be dissolved

- **Hamilton Crossing BL LLC, BLHQ, LLC & Big Lots, Inc.** (CRA; 100%/10-years; Year 6 of 10; CCSD) - *Project Scope*: The project consists of the construction of a new approximately 300,000 square foot facility and one or more associated parking structures to be used as the corporate headquarters for Big Lots, Inc. at 4900 E. Dublin Granville Road Columbus, OH 43081-7651 by investing approximately \$30 million
 - a. STATUS: Low new and retained job metrics beyond the 3-year job creation window. Due to the Big Lots corporate office closing, the project has experienced significant job loss during RY2024. Ohio Health Corporation purchased the property and is still determining what they plan to do with the building while some tenants remain.

- b. RECOMMENDATION: The TIRC found the agreement to be deficient but recommended continuing the agreement to allow for the creation of the new jobs at the project site.
- c. ACTION: Development staff will send the enterprise a letter via certified mail requesting they work with Columbus to right size or dissolved the agreement based off the plans of the new ownership. This plan is to be submitted to the City within 60 days of receipt of the letter or it could be dissolved.

Two (2) Agreement was found to be out of compliance, but continue and send Enterprise a letter via certified mail requesting that ENTERPRISE, within 60 days of receipt, submit their full annual report; if the full report is not received within 60 days of receipt of the letter, then the Agreement could be dissolve.

- **Gravity 2 - Office, LLC**, (EZA 023-20-08; 75%/10-years; Year 2 of 10; CCSD) *Project Scope*: The Project consists of the establishment of a 6-story Class A commercial office facility (in one structure) and (2) ground floor office space (in a second structure). Totaling 206,000 square feet on Parcel Numbers 010-039621 at 451 & 455 W. Broad Street Columbus, OH 43215.
 - a. STATUS: Partial reporting second year within the 3-year job creation window. Site was sold to a new owner in 2025. Columbus has been working with the new owner to comply with reporting requirements and recruit new businesses for the project.
 - b. RECOMMENDATION: The TIRC found the agreement to be deficient but recommended continuing the agreement to allow for the creation of new jobs at the project site.
 - c. ACTION: Development staff will send enterprise a letter via certified mail requesting that ENTERPRISE, within 60 days of receipt, submit their full annual report; if the full report is not received within 60 days of receipt of the letter, then the Agreement could be dissolved.

- **Revolucion Holding, Inc. dba Condado Tacos and Westerville Taco Real Estate LLC** (EZA 023-20-11; 75%/10-years; Year 4 of 10; CCSD) *Project Scope*: The project consists of the renovation and occupation of a vacant production and distribution facility of 23,455 square feet of at 720 Harmon Ave.
 - a. STATUS: Did not Report, one year beyond the 3-year job creation window. Columbus team was in contact with the new Controller of the company and has resent materials in July.
 - b. RECOMMENDATION: The TIRC found the agreement to be deficient but recommended continuing the agreement to allow for the creation of new jobs at the project site.
 - c. ACTION: Development staff will send Enterprise a letter via certified mail requesting that ENTERPRISE, within 60 days of receipt, submit their full annual report; if the full report is not received within 60 days of receipt of the letter then the Agreement could be dissolved.

One (1) Agreement was found to be out of compliance, but recommended to continue and send ENTERPRISE a letter requesting full reporting within 60 days of receipt of the letter. If this reporting is successful than the City should amend the agreement to reflect the current ownership. Should the request not be fulfilled within that time frame then the Agreement would be Dissolved –

- **JBG Enterprises, LLC & America's Floor Source** (EZA 023-17-02; 75%/10-years; Year 6 of 10; CCSD) *Project Scope:* The project consists of the corporate headquarters expansion involving the establishment of an office, warehouse and training facility. Site; 3374 Millennium Court, Columbus, OH 43219.
 - a. **STATUS:** Did not report in RY2024 and is beyond the 3-year job creation window America's Floor Source stated they had sold the building in 2022 but remained in the building until 2024. Contacted the CFO of the new tenant in the building S&L Lumber who stated they would be willing to report and the materials have been sent to the new owner.
 - b. **RECOMMENDATION:** The TIRC found the agreement to be deficient but recommended continuing the agreement to allow for the creation of new jobs at the project site. **ACTION:** Development staff will send the enterprise a letter requesting full reporting within 60 days of receipt of the letter. Based on the determination made by the city, the agreement may be amended to reflect the current ownership. Should the request not be fulfilled within that time frame then the agreement would be dissolved.

One (1) Agreement was found to be out of compliance, but recommended to continue send Enterprise a letter via certified mail noting the non-compliance with the 2024 TIRC and requesting full jobs plan, outlining and detailing how to achieve the net new job level of 25 with the jobs plan to be submitted to the city within 60 days of receipt of the letter or it could be dissolved –

- **Pizzuti GM Holdings LLC & Pizzuti GM LLC** (EZA 023-18-01; 75%/10-years; Year 5 of 10; CCSD) *Project Scope:* The project consists of the redevelopment of the former Grandview Mercantile antique marketplace and ReVue consignment store site. With the construction of approximately 46,780 square feet of commercial office space and Structured Parking of 34 spaces at 873 North High Street Columbus, OH 43215.
 - a. **STATUS:** Did not new job creation metrics and is beyond the 3-year job creation window. The owners are working to recruit new tenants for several floors that were vacated during RY2024.
 - b. **RECOMMENDATION:** The TIRC found the agreement to be deficient but recommended continuing the agreement to allow for the creation of new jobs at the project site. **ACTION:** Development staff will send the enterprise a letter via certified mail noting the non-compliance with the 2024 TIRC and requesting full jobs plan, outlining and detailing how to achieve the net new job level of 25 with the jobs plan to be submitted to the city within 60 days of receipt of the letter or it could be dissolved.

TAX INCREMENT FINANCE DISTRICTS

The TIRC reviewed Ninety-Seven (97) Tax Increment Finance (TIF) Districts

The TIRC reviewed 97 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 LSD, (9) Hilliard CSD, (10) Licking Heights LSD, (11) New Albany-Plain LSD, (12) Olentangy LSD, (13) Pickerington LSD, (14) Reynoldsburg CSD, (15) South Western CSD, (16) Tolles Career & Technical Center, (17) Westerville CSD, and (18) Worthington CSD.

The breakdown per school district grouping is as follows:

- 70 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;
- 3 TIFs with the Columbus CSD, Gahanna Jefferson CSD and Eastland-Fairfield CTS District;
- 1 TIF within the Columbus CSD, Gahanna Jefferson CSD, Eastland-Fairfield CTS District, Licking Heights LSD and C-TEC District;
- 1 TIF within the Columbus CSD, Groveport Madison LSD, Pickerington LSD, Reynoldsburg CSD and Eastland-Fairfield CTS District;
- 1 TIF within the Columbus CSD, Hamilton LSD and Eastland-Fairfield CTS District;
- 1 TIF within the Columbus CSD, New Albany-Plain LSD and Eastland-Fairfield CTS District;
- 2 TIF within the Columbus CSD and Westerville CSD;
- 2 TIFs within the Gahanna Jefferson CSD and Eastland-Fairfield CTS District;
- 4 TIFs 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;
- 1 TIF within the Columbus CSD and South Western CSD; 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 to continue.

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 1181. 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.