


**MEMORANDUM**

To: Columbus City Council  
From: Michael H. Stevens, Development Director   
Date: August 27, 2020  
RE: 2020 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. In 2019 the City of Columbus again exceeded the number of jobs projected to be created along with the payroll associated with those jobs that were committed to under our Enterprise Zone (EZ) and Community Reinvestment Area (CRA) programs.

Our statistics are based on eighty-one (81) Enterprise Zone and Community Reinvestment Area Agreements active during 2019. The Tax Incentive Review Council (TIRC) evaluated the compliance status of these Agreements in sessions held August 21, 2020, and as of the end of 2019, these eighty-one (81) projects have:

- Created 2,778 jobs (115% of goal);
- Created \$164 million in new annual payroll (180% of goal);
- Retained 10,200 jobs (124% of goal); and
- Invested over \$1.17 billion in real property improvements (100% of goal).

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

- Eighty (80) Agreements recommended to Continue, and of those eighty (80):
  - Twenty-nine (29) with no need for staff follow-up beyond standard reporting;
  - Forty-Nine (49) recommended for staff follow-up (letters);
  - One (1) recommended for staff follow-up and if necessary then Amend or Dissolve; and
  - One (1) recommended for staff follow-up and that pending a request from the company to Dissolve.
- One (1) Agreement has expired.

The detailed recommendations of the TIRC are attached.

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



## **2020 COLUMBUS TIRC SUMMARY OF RECOMMENDATIONS AUGUST 21, 2020**

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 2019 in sessions held on August 21, 2020.

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 80 Enterprise Zone and Post-1994 Community Reinvestment Area Agreements.***

The breakdown by school district of these 80 Agreements is as follows: 56 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, 3 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 (R1), Review Agenda B (R2), or Review Agenda C (R3); Review Agenda A (R1) being those Agreements non-compliant within the reporting timeframe but otherwise compliant, Review Agenda B (R2) being those Agreements due to incomplete reporting or not submitting a report resulting in the inability of City Staff to review the status of the Agreement and Review Agenda C (R3) being those Agreements out of compliance and/or individually reviewed.

- 29 Agreements were assigned to the Consent Agenda with all 29 recommended to be Continued.
- 25 Agreements were assigned to Review Agenda A (R1); all were recommended to Continue and be sent letters stressing the importance of timely and accurate reporting.
- 14 Agreements were assigned to Review Agenda B (R2); 1 Agreement was recommended to be Dissolved pending receipt of an expected letter from the Enterprise to request Dissolution; 13 were recommended to Continue and be sent letters requesting full reporting with 60 days of receipt of the letter or the Agreement would risk Dissolution.
- 12 Agreements were assigned to Review Agenda C (R3); 1 Agreement was recommended to Continue; 2 Agreements were recommended to Continue and be sent a letter stressing the importance of timely and accurate reporting; 3 Agreements were recommended to Continue and be sent a letter requesting a Jobs Plan; 1 Agreement was recommended to Continue and be sent a letter requesting a Jobs Plan and also stressing the importance of timely and accurate reporting; 3 Agreements were recommended to Continue and be sent a letter requesting a Jobs Plan and a revised *Itemized List of Real Estate Improvements* report;

1 Agreement was recommended to Continue and be sent a letter requesting a Jobs Plan, a revised *Itemized List of Real Estate Improvements* report and also to stress the importance of timely and accurate reporting; and 1 Agreement was recommended for City Staff follow-up and to Amend or Dissolve as needed.

### **Consent Agenda Summary – 29 Agreements**

#### ***29 Agreements on the Consent Agenda were recommended to Continue***

- Columbus City School District (CCSD): Nineteen (19) Agreements
- Gahanna Jefferson City School District (GJCSD): Two (2) Agreements
- Hilliard City School District (HCSD): Five (5) Agreements
- South-Western City School District (SWCSD): Two (2) Agreements
- Worthington City School District (WCSD): One (1) 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 – 25 Agreements**

#### ***25 Agreements on Review Agenda A (R1) 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): Twenty-one (21) Agreements
- Columbus and Gahanna Jefferson City School Districts (CCSD & GJCSD): One (1) Agreement
- Gahanna Jefferson City School District (GJCSD): One (1) Agreement
- Hamilton Local School District (HLSLSD): One (1) Agreement
- Hilliard City School District (HCSD): 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 – 14 Agreements**

#### ***13 Agreements on Review Agenda B (R2) were collectively reviewed and recommended to Continue and to be sent letters requesting full reporting within 60 days of receipt of the letter or the Agreement would risk Dissolution; 1 Agreement on Review Agenda B (R2) was recommended for Staff follow-up pending the receipt of a letter from the Enterprise to request a Dissolution.***

- Columbus City School District (CCSD): Nine (9) Agreements
- Groveport Madison Local School District (GMLSD): One (1) Agreement
- Hilliard City School District (HCSD): Two (2) Agreements

The full listing of Agreements on Review Agenda B (R2), presented by school district, can be found on Attachment D – Review Agenda B (R2), Incomplete or lack of reporting.

## Review Agenda C (R3) Summary – 12 Agreements

**12 Agreements on Review Agenda C (R3) were individually reviewed.**

- Columbus City School District (CCSD): Seven (7) Agreements
- Gahanna Jefferson City School District (GJCSD): Two (2) Agreements
- Hilliard City School District (HCSD): One (1) Agreement
- 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 twelve (12) Agreements is per below.

- One (1) Agreement recommended to Continue – Polaris Medical Office Development, LLC (EZ)
- Two (2) Agreements recommended to Continue and be sent a letter stressing the importance of timely and accurate reporting – CSE Leasing dba Contract Sweepers (EZ); and Fortner Upholstering Inc. & KDL Properties LLC (EZ)
- Three (3) Agreements recommended to Continue and be sent a letter requesting a jobs plan – AirSide 1 LLC (EZ); AirSide 2 LLC (EZ); and Pointe at Polaris Phase I et al (CRA)
- One (1) Agreement recommended to Continue and be sent a letter requesting a jobs plan, and also noting the importance of timely and accurate reporting – The Huntington National Bank et al (EZ)
- Three (3) Agreements recommended to Continue and be sent a letter requesting a jobs plan, and a revised *Itemized List of Real Estate Improvements* report – 900 Short North, LLC (EZ); The Brunner Building, LLC and Advanced Turf Solutions Inc. & ATS Columbus Investments II, LLC
- One (1) Agreement recommended to Continue and be sent a letter requesting a jobs plan, a revised *Itemized List of Real Estate Improvements* report, and stress the importance of timely and accurate reporting – Hubbard Park Place, LLC
- One (1) Agreement recommended to Continue with City Staff follow-up and Amend or Dissolve as needed – Clarus Ventures LLC, Clarus Solutions, LLC & Clarus Partners, LLC

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

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

Of the twelve Agreements under full review, eleven 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 amending or dissolving the Agreement.

***One (1) Agreement individually reviewed and recommended for staff follow-up and if needed then AMEND or DISSOLVE:***

- Clarus Ventures LLC, Clarus Solutions, LLC & Clarus Partners, LLC (EZA 023-14-100; 75%/10-years; CCSD) – *Project Scope*: \$1.5M investment in real property improvements related to the renovation of an existing 20,000 square foot facility on Parcel 010-129600 at 1233 Dublin Road and the retention and relocation of 39 full-time jobs from an existing facility at 350 E. 1<sup>st</sup> Ave.

and the creation of 33 full-time jobs (by 2017) with a commensurate total annual payroll commitment of \$1.75M; This Agreement was on the Review Agenda for the 2017, 2018 and 2019 TIRC. The 2019 TIRC recommendation was to CONTINUE and to send Enterprise a letter via Certified Mail requesting a revised Jobs & Payroll Report correctly reflecting job numbers with 60 days of receipt of the letter, that City staff evaluate the revised report under current Department program parameters and adjust commitments if determined to be needed by AMENDING the Agreement; If no response within the 60-day window, DISSOLVE the Agreement. SITUATION: The similar situation exists for RY2019 as has existed in previous years, low end of year job numbers following what was a positive mid-year jobs report presented at the TIRC. The report to the 2019 TIRC was 37 retained (2 jobs low) and 0 new for RY2018. The end result of the Jobs and Payroll audit was that 93 total job records were initially reported but 29 part-time jobs were removed. Following a classification of retained and new based on hire dates, there were 39 active retained employees and 9 active new employees, and these numbers included employees of Clarus R&D which is an entity not yet on the Agreement. Enterprise was contacted by City Staff for a mid-year job number update but as of the TIRC, response from Enterprise has been incomplete. RECOMMENDATION: The TIRC recommended to CONTINUE and send ENTERPRISE a letter requesting that ENTERPRISE, within 60 days of receipt, send a letter to the City requesting that the Agreement be Amended to add any needed additional Clarus-related job creating entities to the Agreement and also to indicate a suitable/attainable end-of-reporting-year new job commitment so that the Agreement might be amended during the 4th quarter of 2020, prior to the next reporting cycle; if the requested letter from Enterprise is not received within 60 days of receipt of the letter from the City, then the Agreement should be Dissolved.

***Two (2) Agreements individually reviewed and recommended to Continue and be sent a letter stressing the importance of timely and accurate reporting:***

- CSE Leasing dba Contract Sweepers & Equipment Company, Inc. (EZA 023-15-100; 75%/10-years; CCSD) – *Project Scope*: The Project consists of the acquisition, renovation and expansion of an old vacant commercial facility and the investment of approximately \$1.5M in total real property improvements and the relocation of the corporate headquarters of the Enterprise from Short Street in the Brewers District to 2137 Parkwood Avenue in the Linden area, the retention of 54 full-time jobs and the creation of 3 full-time jobs (by 2019) with a commensurate total annual payroll commitment of \$85,280. SITUATION: Enterprise missed the City’s reporting deadline and with 2019 being the third and final year of the three-year job creation window with a commitment of 3 new jobs, the result of the audit was no new jobs and 53 retained jobs, one job below their retention commitment. Per the mid-year follow-up prior to the 2019 TIRC, ENTERPRISE advised that as of June 30, 2020, there were 61 full-time employees and had 3 to 4 new open positions. Additionally, it was reported to the TIRC that CSE Leasing dba Contract Sweepers & Equipment Company, Inc. was purchased by 2137 Parkwood Avenue, LLC on January 14, 2020 and an associated entity, SCA of OH, LLC will be the operator of the business at the Project Site – the Agreement is in the process of being Amended for Assignment & Assumption. RECOMMENDATION: The TIRC recommended to CONTINUE, accept the mid-year updated jobs numbers as being in compliance with the terms of the Agreement but then to also send ENTERPRISE a letter reminding them of the importance of accurate and timely reporting.
- Fortner Upholstering Inc. & KDL Properties LLC (EZA 023-18-05; 75%/10-years; CCSD) – *Project Scope*: \$2.3M investment in real property improvements related to the renovation and

consolidation of operations into a headquarters and manufacturing facility of approximately 209,334 square feet at 2050-2060 South High Street, 2000 South High Street and four additional vacant South High Street lots (seven total parcels), the retention of 37 full-time jobs and the creation of 6 full-time jobs (by 2021) with a commensurate total annual payroll commitment of \$237K. SITUATION: Enterprise missed the City's reporting deadline and with 2019 being the first year of the three-year job creation window with a commitment of 1 new jobs, the result of the audit was no new jobs and 33 retained jobs, four jobs below their retention commitment. Per the mid-year follow-up prior to the 2019 TIRC, ENTERPRISE advised that as of August 10, 2020, there were 38 full-time employees, meeting the baseline and new job creation commitments. RECOMMENDATION: The TIRC recommended to CONTINUE, accept the mid-year updated jobs numbers as being in compliance with the terms of the Agreement but then to also send ENTERPRISE a letter reminding them of the importance of accurate and timely reporting.

***Three (3) Agreements recommended to Continue and be sent a letter requesting a jobs plan:***

- AirSide One LLC (aka BVK US II Columbus, LLC #1) (EZA 023-14-03; 75%/10-years; GJCSD) – *Project Scope*: \$6M investment in real property improvements related to the construction of a speculative office and distribution center of approximately 100,000 square feet at 4480 Bridgeway Avenue (parcel 520-293795, from parent parcel 520-164556) and the creation of 10 full-time jobs (by 2018) with a commensurate total annual payroll commitment of \$350K. The Agreement was Amended for Assignment & Assumption in 2018 transferring ownership and the commitments per the Agreement to BVK US II Columbus, LLC. SITUATION: Three (3) tenants occupy space at the Project Site and with RY2019 being one year removed from the three-year job creation window with that commitment being ten (10) new jobs, the result of the audit was four (4) new jobs with 98 other jobs being categorized as retained as a new job is one filled by a full-time employee first employed at a facility that is a project site after the Enterprise enters into an agreement (per the Agreement and per Section 5709.61(L) of the Ohio Revised Code) RECOMMENDATION: The TIRC recommended to CONTINUE and send a letter to ENTERPRISE requesting a jobs plan outlining the process for attaining the commitment of ten (10) newly created jobs.
- AirSide Two LLC (aka BVK US II Columbus, LLC #2) (EZA 023-15-102; 75%/10-years; GJCSD) – *Project Scope*: \$6M investment in real property improvements related to the construction of a speculative office and distribution center of approximately 100,000 square feet at 4510 Bridgeway Avenue (parcel 520-295609, from parent parcel 520-164556) and the creation of 10 full-time jobs (by 2019) with a commensurate total annual payroll commitment of \$350K. The Agreement was Amended for Assignment & Assumption in 2018 transferring ownership and the commitments per the Agreement to BVK US II Columbus, LLC. SITUATION: One (1) tenant occupies space at the Project Site and with RY2019 being the final year of the three-year job creation window with that commitment being ten (10) new jobs, the result of the audit was four (4) new jobs with 42 other jobs being categorized as retained as a new job is one filled by a full-time employee first employed at a facility that is a project site after the Enterprise enters into an agreement (per the Agreement and per Section 5709.61(L) of the Ohio Revised Code) RECOMMENDATION: The TIRC recommended to CONTINUE and send a letter to ENTERPRISE requesting a jobs plan outlining the process for attaining the commitment of ten (10) newly created jobs.

- Pointe at Polaris Phase I, Pointe at Polaris Phase II LLC & Columbus-Franklin County Finance Authority (CRA 049-00960-06/15-001; 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. *SITUATION:* One (1) tenant occupies space at the Project Site and with RY2019 being the fourth year of the five-year job creation window with a commitment of 564 new jobs (by 2019), the result of the audit was 226 new jobs, 338 jobs below their year-four job creation commitment.. *RECOMMENDATION:* The TIRC recommended to CONTINUE and send a letter to ENTERPRISE requesting a jobs plan outlining the process for attaining the commitment of 708 newly created jobs by 2020.

***One (1) Agreement individually reviewed and recommended to Continue and be sent a letter requesting a jobs plan, and also noting the importance of timely and accurate reporting:***

- The Huntington National Bank et al (EZA 023-17-07; CCSD) – *Project Scope:* The Project consists of an \$18M investment in real property improvements related to the renovation of a vacant commercial facility (the old Meijer grocery store) of approximately 212,000 square feet at 5555 Cleveland Avenue (parcel 010-143750) to consolidate, expand and relocate operations of the Enterprise, the retention of 1,179 existing jobs and the creation of 23 new full-time permanent jobs with a commensurate annual payroll of \$1.38M. *SITUATION:* Enterprise missed the City's reporting deadline and with 2019 being the second year of the three-year job creation window with a commitment of 15 new jobs (by 2019), the result of the audit was no new jobs and 1,082 retained jobs, 97 jobs below their retention commitment. Enterprise was contacted by City Staff for a mid-year job number update but their response did not provide any updated information. *RECOMMENDATION:* The TIRC recommended to CONTINUE and send Enterprise a letter requesting a jobs plan as to how the baseline employment number will be maintained and how the new job commitment of 23 will be reached and also remind them of the importance of accurate and timely reporting.

***Three (3) Agreements recommended to Continue and be sent a letter requesting a jobs plan, and a revised Itemized List of Real Estate Improvements report:***

- 900 Short North, LLC (EZA 023-17-12; CCSD) – *Project Scope:* The Project consists of an \$5.5M investment in real property improvements related to the commercial office portion of the redevelopment of a parcel located at 900 North High Street (parcel 010-007464) by demolishing an existing United Dairy Farmers 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 two through four and the creation of 40 new full-time permanent jobs with a commensurate annual payroll of \$2.52M. *SITUATION:* With 2019 being the first year of the three-year job creation window with a commitment of 10 new jobs (by 2019), the result of the audit was no new jobs with 2 other jobs being categorized as retained as a new job is one filled by a full-time employee first

employed at a facility that is a project site after the Enterprise enters into an agreement (per Section 2 of the Agreement) with these two (2) retained jobs at tenant Serendipity Labs, the only tenant during 2019. Additionally, *the Itemized List of Real Estate Improvements* report as submitted includes investment not related to the commercial office portion of project, not allowing for a measurement of the commitment related to the commercial office investment. **RECOMMENDATION:** The TIRC recommended to CONTINUE and send a letter to Enterprise requesting a jobs plan outlining process for attaining 40 newly created jobs by 2021 and also to provide a commercial space only private investment number.

- The Brunner Building, LLC (EZA 023-16-03; 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:* With 2019 being the second year of the three-year job creation window with a commitment of 3 new jobs (by 2019), the result of the audit was no new jobs with seven (7) other jobs being categorized as retained as a new job is one filled by a full-time employee first employed at a facility that is a project site after the Enterprise enters into an agreement (per Section 2 of the Agreement) with these seven (7) retained jobs at tenant DGD Group, the only tenant reporting for 2019 (the other non-reporting tenant being 160/90. Additionally, *the Itemized List of Real Estate Improvements* report as submitted includes investment not related to the commercial office portion of project, not allowing for a measurement of the commitment related to the commercial office investment. **RECOMMENDATION:** The TIRC recommended to CONTINUE and send a letter to Enterprise requesting a jobs plan outlining process for attaining 4 newly created jobs by 2020 and also to provide a commercial space only private investment number.
- Advanced Turf Solutions Inc. & ATS Columbus Investments II, LLC (EZA 023-18-06; HCSD) – *Project Scope:* The Project consists of an \$3.2M investment in real property improvements related to the establishment of a regional distribution center of approximately 40,000 square feet at 4646 Journal Street (parcel 560-297845), the retention of 19 existing jobs and the creation of 6 new full-time permanent jobs with a commensurate annual payroll of \$390K. *SITUATION:* With 2019 being the first year of the three-year job creation window with a commitment of two (2) new jobs (by 2019), the result of the audit was no new jobs and 18 retained jobs, meeting their retention commitment. Additionally, *the Itemized List of Real Estate Improvements* report as submitted provided not a cumulative investment amount but apparently the amount of investment made in 2019. **RECOMMENDATION:** The TIRC recommended to CONTINUE and send a letter to Enterprise requesting a jobs plan outlining process for attaining 4 newly created jobs by 2020 and also to provide a corrected *Itemized List of Real Estate Improvements* report.



***One (1) Agreement recommended to Continue and be sent a letter requesting a jobs plan, a revised Itemized List of Real Estate Improvements report, and stress the importance of timely and accurate reporting:***

- Hubbard Park Place, LLC (EZA 023-16-02; CCSD) – *Project Scope:* The Project consists of an \$1.26M investment in real property improvements related to the establishment of new Class A office space consisting of approximately 12,160 square feet at 797 N. Wall Street (parcel 010-009149) with the total project involving a total investment of approximately \$33.15M to construct a 211,000 total square foot mixed-use facility consisting of two parts, a 7-story tower and two 4-story townhouse sections with the lower level and first floor including parking and apartments, the second level being the commercial office space and the remainder of the development being apartments as well and the creation of 4 new full-time permanent jobs with a commensurate annual payroll of \$160K. *SITUATION:* Enterprise missed the City’s reporting deadline and with 2019 being the second year of the three-year job creation window with a commitment of three (3) new jobs (by 2019), the result of the audit was no new jobs. Additionally, *the Itemized List of Real Estate Improvements* report as submitted includes investment not related to the commercial office portion of project, not allowing for a measurement of the commitment related to the commercial office investment. *RECOMMENDATION:* The TIRC recommended to CONTINUE and send a letter to Enterprise requesting a jobs plan outlining process for attaining 4 newly created jobs by 2020, to provide a corrected *Itemized List of Real Estate Improvements* report and also remind them of the importance of accurate and timely reporting.

## **TAX INCREMENT FINANCE DISTRICTS**

### ***The TIRC reviewed 81 Tax Increment Finance (TIF) Districts***

The TIRC reviewed 81 TIF Districts within the following fifteen (15) 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) Hilliard CSD, (9) Licking Heights LSD, (10) New Albany-Plain LSD, (11) Olentangy LSD, (12) Pickerington LSD, (13) Reynoldsburg CSD, (14) Tolles Career & Technical Center and (15) Worthington CSD. The breakdown per school district grouping is as follows: 62 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; 4 TIFs with the Columbus CSD, Gahanna-Jefferson CSD and Eastland-Fairfield Career & Technical Schools District; 1 TIF within the Columbus CSD, Groveport Madison LSD, Pickerington LSD, Reynoldsburg CSD and Eastland-Fairfield Career & Technical Schools District; 1 TIF within the Columbus CSD, New Albany-Plain LSD and Eastland-Fairfield CTS District; 1 TIF with the Gahanna Jefferson CSD, Eastland-Fairfield CTS, Licking Heights LSD and C-TEC 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  
COLUMBUS TAX INCENTIVE REVIEW COUNCIL - RY2019 PROJECT STATUS REPORT

Consent #	(C)/R1/R2/R3	AGREEMENT NAME	TERM <sup>1</sup>	EZ/CRA	Job Creation Time Frame	Total Jobs	New Jobs <sup>1</sup>	Retained Jobs	New Job Payroll <sup>2</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>4</sup>	
COLUMBUS CITY SCHOOL DISTRICT																						
1	C	711, LLC & Wood G.P., Ltd	2020-2029	EZ	2-2019 4-2020 7-2021	2	2	0	\$43,650	\$35,000,000	0	0	0	\$0	\$0	\$0	\$0	\$765,451	\$19,913	\$24,809,512	Still under construction	
2	C	800 N High Investments LLC	2020-2029	EZ	10-2020 20-2021 30-2022	0	0	0	\$0	\$18,200,000	0	0	0	\$0	\$0	\$0	\$0	\$2,295,281	\$59,617	\$56,730,071	Still under construction	
3	R3	900 Short North, LLC	2019-2028	EZ	10-2019 25-2020 40-2021	10	10	0	\$630,000	\$5,500,000	2	0	2	\$0	\$0	\$95,000	\$2,375	\$0	\$0	\$10,276,815	First year for Job Creation, Commitment 10, Reported 0, Jobs Letter	
4	R1	Abbott Laboratories	2021-2030	EZ	12-2021 24-2022 38-2023	428	0	428	\$0	\$11,741,000	0	0	0	\$0	\$0	\$0	\$0	\$587,206	\$14,680	\$8,464,139	Late - Missed City Deadline (non-compliant within timeframe but compliant otherwise); Still under construction - reporting letter	
5	R1	Benderson Development Company et al	2021-2030	EZ	6-2020 6-2021 8-2022	0	0	0	\$0	\$8,032,500	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Late - Missed City Deadline (non-compliant within timeframe but compliant otherwise); Still under construction - reporting letter
6	R1	Berlec, LLC & Berlec Corporation	2019-2028	EZ	4-2019 10-2020 15-2021	39	4	35	\$214,498	\$4,758,000	0	0	0	\$0	\$0	\$0	\$0	\$219,984	\$4,414	\$4,871,503	Late - Missed City Deadline (non-compliant within timeframe but compliant otherwise); Still under construction - reporting letter	
7	C	Black Sapphire C Columbus	2012-2021	EZ	8 by 2014	8	8	0	\$375,000	\$13,600,000	10	10	0	\$487,927	\$12,198	\$0	\$0	\$0	\$0	\$0	\$13,967,794	Late - Missed City Deadline - Low Jobs - Commitment is 3 by 2019, reported 1 in second year - Jobs Letter
8	R3	Brunner (The) Building, LLC	2019-2028	EZ	1-2018 3-2019 4-2020	3	3	0	\$120,000	\$1,940,000	8	1	7	\$69,712	\$1,742	\$1,767,563	\$44,064	\$0	\$0	\$0	\$15,525,636	Late - Missed City Deadline (non-compliant within timeframe but compliant otherwise); Still under construction - reporting letter
9	R1	Calgon Carbon Corporation et al	2020-2029	EZ	0-2021 0-2022 15-2023	37	0	37	\$0	\$3,000,000	0	0	0	\$0	\$0	\$0	\$0	\$0	\$373,778	\$9,344	\$1,849,357	Late - Missed City Deadline (non-compliant within timeframe but compliant otherwise); Still under construction - reporting letter
10	R2	Carr Supply Co. & EX2 Investments	2020-2029	EZ	5-2019 6-2020 15-2021	127	5	122	\$173,819	\$2,600,000	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,938,411	Incomplete report - No CJPR; Still under construction - reporting letter
11	R3	Clarus Ventures, LLC et al	2016-2025	EZ	7-2015 17-2016 33-2017	72	33	39	\$1,745,600	\$1,500,000	48	9	39	\$613,035	\$15,093	\$4,134,392	\$103,113	\$0	\$0	\$0	\$1,505,500	Late - Missed City Deadline - Continued seemingly low job situation - only 9 new eligible jobs per review - Have been UNABLE to receive
12	C	Columbus Equipment Company	2016-2025 (P)	EZ	1-2015 2-2016 2-2017	76	2	74	\$80,000	\$2,000,000	100	26	74	\$907,544	\$22,689	\$8,032,082	\$200,801	\$0	\$0	\$0	\$5,429,403	
13	C	Coulter Properties LLC & Coulter	2017-2026 (P)	EZ	30-2017 60-2018 90-2019	427	90	337	\$3,900,000	\$32,000,000	728	391	337	\$8,835,904	\$220,890	\$26,031,036	\$650,776	\$32,184	\$905	\$0	\$47,913,311	Late - Missed City Deadline (non-compliant within timeframe but compliant otherwise); Still under construction - reporting letter
14	R1	CoverMyMed LLC et al (Phase 1)	2022-2036	EZ	500-2020 74-2021 1,032-2022	592	0	592	\$0	\$100,000,000	0	0	0	\$0	\$0	\$0	\$0	\$0	\$1,678,075	\$61,521	\$40,153,235	Late - Missed City Deadline (non-compliant within timeframe but compliant otherwise); Still under construction - reporting letter
15	R3	CSE Leasing dba Contract Sycopers & EW High Street LLC & EW Hubbard	2017-2026	EZ	2-2017 3-2018 3-2019	57	3	54	\$85,280	\$756,000	53	0	53	\$0	\$0	\$3,620,453	\$90,511	\$0	\$0	\$0	\$1,334,133	Late - Missed City Deadline - Low Jobs - Commitment is 3 by 2019, reported 0 in third year - re-opening & Jobs Letter
16	R2	EW High Street LLC & EW Hubbard	2014-2028	CRA	NA	0	0	0	\$0	\$7,600,000	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Incomplete report - No investment reported - reporting letter
17	R1	F.I. Industries, Inc. & Franklin International	2019-2028	EZ	2-2019 4-2020 5-2021	337	2	335	\$116,000	\$3,369,800	352	17	335	\$603,296	\$15,032	\$27,100,606	\$677,515	\$0	\$0	\$0	\$2,978,742	Late - Missed City Deadline (non-compliant within timeframe but compliant otherwise) - re-opening letter
18	R2	Farber Specialty-Ashire Prop	2020-2029	EZ	6-2020 13-2021 20-2022	110	0	110	\$0	\$3,000,000	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	DID NOT REPORT
19	C	FlightSafety International, Inc.	2015-2024	EZ	6-2015 13-2016 18-2017	155	18	137	\$1,118,000	\$22,500,000	152	15	137	\$1,005,522	\$25,490	\$14,257,494	\$356,447	\$0	\$0	\$0	\$18,152,342	New jobs 83% attainment; investment 60% attainment - ok
20	R3	Fortner Upholstry-KDL Properties	2019-2028	EZ	1-2019 3-2020 6-2021	38	1	37	\$39,500	\$2,300,000	33	0	33	\$0	\$0	\$1,797,751	\$44,844	\$0	\$0	\$0	\$600,583	Late - Missed City Deadline - Low Jobs - Commitment is 1 by 2019, 1st year of 3-year window, reported 0 for year one - reporting & Jobs Letter
21	R1	Forty Holding & Forty	2020-2029	EZ	0-2020 25-2021 100-2022	2	0	2	\$0	\$5,380,000	0	0	0	\$0	\$0	\$0	\$0	\$0	\$340,352	\$7,858	\$5,136,723	Late - Missed City Deadline (non-compliant within timeframe but compliant otherwise) - re-opening letter
22	R1	Gowdy Partners II LLC	2011-2020	EZ	8-2011 18-2012 33-2013	133	33	100	\$2,870,000	\$20,000,000	253	153	100	\$9,058,050	\$228,452	\$7,164,194	\$179,105	\$0	\$0	\$0	\$27,966,741	Late - Missed City Deadline (non-compliant within timeframe but compliant otherwise) - reporting letter
23	R2	Granite (1901 Beggrow) LLC (The Rick West & Co's Fr Co FA)	2019-2033	CRA	0-2019 40-2020 80-2021	0	0	0	\$0	\$34,492,407	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	DID NOT REPORT
24	R1	Gravity (The) Project, LLC	2020-2029	EZ	16-2019 32-2020 68-2021	16	16	0	\$640,000	\$11,480,000	245	80	165	\$693,865	\$16,942	\$4,802,558	\$120,000	\$0	\$0	\$0	\$14,845,034	Late - Missed City Deadline (non-compliant within timeframe but compliant otherwise) - re-opening letter
25	R1	Hamilton Crossing BL LLC, BLHQ, LLC & Big Lots, Inc.	2018-2027	CRA	8-2018 5-2019 5-2020	755	5	750	\$362,500	\$2,670,000	771	21	750	\$347,731	\$8,693	\$91,609,063	\$2,295,230	\$0	\$0	\$0	\$57,858,725	Late - Missed City Deadline (non-compliant within timeframe but compliant otherwise) - reporting letter
26	R1	Hirschvogel Inc. #2	2019-2028	EZ	13-2019 24-2020 30-2021	334	12	322	\$464,000	\$3,970,000	339	17	322	\$693,269	\$16,856	\$20,818,364	\$502,142	\$0	\$0	\$0	\$11,574,013	Late - Missed City Deadline (non-compliant within timeframe but compliant otherwise) - re-opening letter
27	R3	Hubbard Park Place, LLC	2019-2028	EZ	1-2018 3-2019 4-2020	3	3	0	\$120,000	\$1,260,000	0	0	0	\$0	\$0	\$0	\$0	\$0	\$356,497	\$8,812	\$40,452,409	Late - Missed City Deadline - Low Jobs - Commitment is 3 by 2019, reported 0 in second year - re-opening & Jobs Letter
28	R3	Huntington National Bank et al	2018-2027	EZ	7-2018 15-2019 23-2020	1,194	15	1,179	\$900,000	\$18,000,000	1,092	0	1,092	\$0	\$0	\$63,145,178	\$1,543,331	\$0	\$0	\$0	\$29,565,093	Late - Missed City Deadline - Low Jobs - Commitment is 15 by 2019, 0 reported, retained jobs 97 low - Re-opening & Jobs Letter
29	C	Jai Guru, LLC	2016-2025	EZ	5-2017 8-2018 9-2019	5	5	0	\$167,000	\$8,500,000	6	6	0	\$188,861	\$4,722	\$0	\$0	\$0	\$0	\$0	\$9,993,999	
30	C	JBG Enterprises, LLC & America's Floor Source	2018-2027	EZ	5-2018 10-2019 16-2020	129	10	119	\$399,550	\$2,920,000	155	36	119	\$786,600	\$19,665	\$9,637,361	\$240,934	\$0	\$0	\$0	\$3,499,208	
31	C	Knightsbridge Olanfangy, LLC	2014-2023	EZ	1-2014 2-2015	2	2	0	\$56,160	\$3,000,000	73	0	73	\$0	\$0	\$4,741,784	\$118,544	\$0	\$0	\$0	\$3,897,062	
32	C	Lincoln Pearl LLC	2021-2035	CRA	NA	0	0	0	\$0	\$5,250,000	0	0	0	\$0	\$0	\$0	\$0	\$0	\$965,429	\$26,686	\$6,452,566	Late - Missed City Deadline (non-compliant within timeframe but compliant otherwise) - re-opening letter
33	R1	Lykens Companies LLC & 1088	2020-2029	EZ	2-2019 4-2020 6-2021	12	2	10	\$60,000	\$4,750,000	0	0	0	\$0	\$0	\$0	\$0	\$0	\$411,261	\$9,822	\$6,340,173	Late - Missed City Deadline (non-compliant within timeframe but compliant otherwise) - re-opening letter
34	C	Menard, Inc.	2013-2022	EZ	49-2011	49	49	0	\$1,750,000	\$6,500,000	63	63	0	\$2,966,050	\$74,152	\$0	\$0	\$0	\$0	\$0	\$10,930,024	
35	R2	Merchant (The) Columbus	2021-2030	EZ	2-2021 2-2022 2-2023	0	0	0	\$0	\$1,000,000	0	0	0	\$0	\$0	\$0	\$0	\$0	\$23,261	\$581	\$0	Incomplete report - No investment reported - reporting letter
36	C	Merlex Columbus, LLC #2	2019-2028	EZ	7-2019 14-2020 22-2021	7	7	0	\$356,364	\$10,300,000	0	0	0	\$0	\$0	\$0	\$0	\$0	\$23,377	\$584	\$8,546,793	Still under construction
37	R1	Mission XC, LLC I (1260 LGR)	2021-2030	EZ	5-2021 10-2022 10-2023	0	0	0	\$0	\$9,500,000	0	0	0	\$0	\$0	\$0	\$0	\$0	\$1,067,695	\$26,692	\$8,084,674	Late - Missed City Deadline (non-compliant within timeframe but compliant otherwise)
38	R1	Mission XC, LLC II (1302 LGR)	2021-2030	EZ	5-2021 10-2022 10-2023	0	0	0	\$0	\$8,500,000	0	0	0	\$0	\$0	\$0	\$0	\$0	\$892,982	\$22,325	\$5,315,813	Late - Missed City Deadline (non-compliant within timeframe but compliant otherwise)
39	R1	Mission XC, LLC III (1322 LGR)	2021-2030	EZ	5-2021 10-2022 10-2023	0	0	0	\$0	\$6,500,000	0	0	0	\$0	\$0	\$0	\$0	\$0	\$780,841	\$19,521	\$5,258,680	Late - Missed City Deadline (non-compliant within timeframe but compliant otherwise)
40	R1	Mission XC, LLC VI (1280 LGR)	2021-2030	EZ	20-2021 40-2022 60-2023	0	0	0	\$0	\$33,500,000	0	0	0	\$0	\$0	\$0	\$0	\$0	\$2,218,120	\$55,453	\$18,420,395	Late - Missed City Deadline (non-compliant within timeframe but compliant otherwise)
41	C	Montwards, LLC (#1)	2022-2031	EZ	1-2022 2-2023 4-2024	0	0	0	\$0	\$1,500,000	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Project not yet started

ATTACHMENT A - COUNCIL MEMO - SUMMARY TABLE  
 COLUMBUS TAX INCENTIVE REVIEW COUNCIL - RY2019 PROJECT STATUS REPORT

Consent #	(C)/Y Review (R1/R2/R3)	AGREEMENT NAME	TERM <sup>1</sup>	EZ/CRA	Job Creation Time Frame	Total Jobs	New Jobs <sup>2</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>4</sup>	
42	C	Monwards, LLC (#2)	2022-2031	EZ	1-2022 2-2023 4-2024	0	0	0	\$0	\$12,000,000	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Project not yet started	
43	R1	MORSO Holding Co. & Easton Gateway, LLC	2009-2042	CRA	175-2017 350-2018 625-2019 2,275 by 2023	625	625	0	\$1,625,000	\$164,000,000	2,258	257	2,001	\$17,900,200	\$437,855	\$373,414,132	\$6,678,445	\$0	\$0	\$118,655,618	Late - Missed City Deadline (non-compliant within timeframe but compliant otherwise) - reporting letter	
44	R2	Ohio Power Company	2021-2029	EZ	2-2021 3-2022 4-2023	0	0	0	\$0	\$16,932,000	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Incomplete report - No CJPR and incomplete RE Report - reporting letter	
45	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	54	36	18	\$2,883,132	\$72,077	\$2,324,124	\$58,103	\$0	\$0	\$3,975,000		
46	C	Pizzuti GM Holdings LLC & Pizzuti GM	2021-2030	EZ	15-2020 25-2021 25-2022	0	0	0	\$0	\$13,756,675	2	2	0	\$108,728	\$1,322	\$0	\$0	\$0	\$0	\$0	\$23,804,597	
47	R2	Rickenbacker West Owner 2, 3 et al #1	2022-2036	CRA	3-2022 6-2023 10-2024	0	0	0	\$0	\$17,202,912	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Still under construction - Incomplete report - No CJPR	
48	R2	Rickenbacker West Owner 2, 3 et al #2	2022-2036	CRA	3-2022 6-2023 10-2024	0	0	0	\$0	\$16,514,749	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Still under construction - Incomplete report - No CJPR	
49	R1	Pizzuti Short North Office LLC	2015-2024	EZ	20 by 2017	20	20	0	\$123,000	\$20,600,000	148	118	30	\$4,936,855	\$129,840	\$5,372,860	\$139,162	\$0	\$0	\$23,804,597	Late - Missed City Deadline (non-compliant within timeframe but compliant otherwise) - reporting letter	
50	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	
51	C	Town Square LP & Heartland Bank	2014-2023	EZ	1-2015 2-2016 2-2017	2	2	0	\$60,000	\$930,000	7	2	5	\$166,442	\$4,161	\$226,055	\$5,651	\$0	\$0	\$1,391,444		
52	C	UPM Holdings, LLC dba University Plaza Hotel	2019-2028	EZ	15-2018 15-2019 15-2020	15	15	0	\$853,000	\$35,000,000	568	68	0	\$2,535,632	\$63,391	\$0	\$0	\$0	\$0	\$0	\$56,167,731	
53	C	VAS Columbus, et al	2013-2022	EZ	2-2013 3-2014 4-2015	78	4	74	\$120,000	\$6,400,000	102	28	74	\$1,141,498	\$28,479	\$6,563,810	\$162,579	\$0	\$0	\$7,805,000		
54	R1	Whitpool Corporation, Penske Logistics, ORRREEF US PRP	2009-2023	CRA	6-2011 0-2012 200-2013	200	200	0	\$5,609,426	\$46,200,000	208	208	0	\$7,457,082	\$184,953	\$0	\$0	\$0	\$0	\$0	\$48,444,214	Late - Missed City Deadline (non-compliant within timeframe but compliant otherwise) - reporting letter
55	R1	Wood Real Estate, LLC & Wood Operating Co.	2014-2023	EZ	0-2012 2-2013 3-2014	15	3	12	\$111,300	\$4,000,000	22	10	12	\$602,326	\$15,058	\$600,375	\$20,009	\$0	\$0	\$5,284,094	Late - Missed City Deadline (non-compliant within timeframe but compliant otherwise) - reporting letter	
56	R1	Zimmerman Companies, LLC, 1201 Dublin Road, LLC & Versa	2019-2028	EZ	2-2019 4-2020 6-2021	8	2	6	\$86,667	\$1,060,000	11	5	6	\$255,993	\$5,825	\$478,011	\$11,065	\$0	\$0	\$1,555,407	Late - Missed City Deadline (non-compliant within timeframe but compliant otherwise) - reporting letter	
<b>COLUMBUS CITY SCHOOL DISTRICT &amp; GAHANNA JEFFERSON CITY SCHOOL DISTRICT</b>						6,057	1,128	4,929	\$27,773,901	\$588,538,043	7,853	1,579	5,774	\$65,235,305	\$1,623,436	\$578,229,266	\$14,244,928	\$13,032,773	\$348,730	\$838,793,735		
57	R1	NetJets 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	1,511	205	1,306	\$5,933,802	\$144,891	\$167,857,552	\$39,909,512	\$0	\$0	\$21,058,980	Late - Missed City Deadline (non-compliant within timeframe but compliant otherwise) - reporting letter	
<b>GAHANNA JEFFERSON CITY SCHOOL DISTRICT</b>						1,325	19	1,306	\$1,459,533	\$15,000,000	1,511	205	1,306	\$5,933,802	\$144,891	\$167,857,552	\$39,909,512	\$0	\$0	\$21,058,980		
58	R3	AirSide 1 (One) LLC	2015-2024	EZ	3-2016 6-2017 10-2018	10	10	0	\$350,000	\$6,000,000	102	4	98	\$224,231	\$6,522	\$7,837,171	\$216,582	\$0	\$0	\$6,443,677	Job Creation Commitment 10 by 2018, Reported 4; 6 jobs low (40%); out of job creation window; Strona Jobs Letter	
59	R3	AirSide 2 (Two) LLC	2017-2026	EZ	3-2017 6-2018 10-2019	10	10	0	\$350,000	\$6,000,000	46	4	42	\$141,701	\$35,543	\$4,268,131	\$106,703	\$0	\$0	\$5,171,859	Job Creation Commitment 10 by 2019, Reported 4; 6 jobs low (40%); out of job creation window; Strona Jobs Letter	
60	R1	AirSide 3 (Three) LLC	2018-2027	EZ	3-2019 6-2020 10-2021	3	3	0	\$105,000	\$6,100,000	85	21	85	\$713,494	\$17,744	\$5,117,606	\$127,941	\$0	\$0	\$9,300,000	Late - Missed City Deadline (non-compliant within timeframe but compliant otherwise) - reporting letter	
61	C	AirSide 4 (Four) LLC	2020-2029	EZ	3-2020 6-2021 10-2022	0	0	0	\$0	\$4,600,000	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$283,961	Still under construction	
62	C	AirSide 5 (Five) LLC	2022-2031	EZ	3-2022 6-2023 10-2024	0	0	0	\$0	\$8,000,000	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Project not yet started	
<b>GROVEPORT MADISON LOCAL SCHOOL DISTRICT</b>						23	23	0	\$805,000	\$30,600,000	233	29	225	\$1,079,426	\$59,809	\$17,222,909	\$451,226	\$283,961	\$6,600	\$24,872,200		
63	R2	Cloverleaf Cold Storage Co. et al #1	2010-2019	EZ	5-2009 10-2010 25-2011	29	25	4	\$642,000	\$4,000,000	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	DID NOT REPORT	
64	R2	Cloverleaf Cold Storage Co. et al #2	2017-2026 (P)	EZ	1-2017 2-2018 2-2019	2	2	0	\$49,920	\$3,000,000	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	DID NOT REPORT	
65	R2	Cloverleaf Cold Storage Co. et al #3	2020-2029	EZ	2-2020 4-2021 5-2022	31	0	31	\$0	\$4,200,000	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	DID NOT REPORT	
<b>HAMILTON LOCAL SCHOOL DISTRICT</b>						62	27	35	\$691,920	\$11,200,000	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
66	R1	Pinchall & Company LLC (aka Columbus STS, LLC)	2021-2029	EZ	0-2021 4-2022 4-2023	0	0	0	\$0	\$9,030,000	0	0	0	\$0	\$0	\$0	\$0	\$343,323	\$8,583	\$3,883,374	Late - Missed City Deadline (non-compliant within timeframe but compliant otherwise) - reporting letter	
<b>HILLIARD CITY SCHOOL DISTRICT</b>						0	0	0	\$0	\$9,030,000	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,883,374	
67	R3	Advanced Turf Solutions, Inc & ATS Columbus Investments II, LLC	2019-2028	EZ	2-2019 4-2020 8-2021	20	2	18	\$130,000	\$3,200,000	18	0	18	\$0	\$0	\$12,215,240	\$32,902	\$0	\$0	\$78,150	First year for Job Creation, Overall Commitment 6, Year one commitment 2, Reported 0; Jobs Letter	
68	C	Allied Mineral Products, Inc.	2016-2025	EZ	2-2017 16-2018 58-2019	283	58	225	\$1,840,000	\$7,000,000	316	91	225	\$4,513,041	\$112,828	\$19,283,125	\$482,079	\$0	\$0	\$17,021,708		
69	C	Ball Metal Food Container, LLC	2017-2026	EZ	20-2018 40-2019 60-2020	186	40	146	\$2,000,000	\$7,000,000	205	59	146	\$1,559,880	\$15,875	\$10,421,074	\$252,962	\$0	\$0	\$5,869,363		
70	R2	Boehlinger Ingelheim Rozane #3	2016-2030	EZ	NA	46	0	46	\$0	\$41,200,000	948	0	948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Late - no eJPR submitted - unable to audit - reporting letter	
71	R2	Boehlinger Ingelheim Rozane #4	2015-2024 (no filing)	EZ	164-2015 216-2016 240-2017	300	240	60	\$7,900,000	\$18,000,000	1,166	158	1,008	\$3,222,164	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Late - no eJPR submitted - unable to audit - reporting letter
72	C	Columbus Industrial Owner, LLC	2021-2030	EZ	2-2020 4-2021 5-2022	0	0	0	\$0	\$15,000,000	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,434	Still under construction	
73	C	Micro Electronics, Inc. et al	2017-2024 (P)	EZ	1-2017 3-2018 5-2019	109	5	104	\$130,000	\$2,670,000	130	26	104	\$531,331	\$13,283	\$350,995	\$87,437	\$0	\$0	\$2,641,084		
74	R1	PECO Property Mgt., Inc. et al (aka Kimball Midwest)	2015-2024	EZ	20-2015 40-2016 60-2017	346	60	286	\$2,248,800	\$7,800,000	446	160	286	\$51,290,868	\$132,272	\$24,435,831	\$910,895	\$0	\$0	\$10,492,472	Late - Missed City Deadline (non-compliant within timeframe but compliant otherwise) - reporting letter	
75	C	United Parcel Service, Inc. & BT-OH	2021-2030	EZ	25-2020 50-2021 75-2022	748	0	748	\$0	\$43,155,760	0	0	0	\$0	\$0	\$0	\$0	\$3,379,699	\$84,068	\$43,071,044	Still under construction	
<b>TOTAL</b>						2,038	405	1,633	\$14,248,800	\$145,025,760	3,229	494	2,735	\$61,117,283	\$274,258	\$66,706,265	\$1,466,275	\$4,304,213	\$108,502	\$190,459,951		

ATTACHMENT A - COUNCIL MEMO - SUMMARY TABLE  
 COLUMBUS TAX INCENTIVE REVIEW COUNCIL - RY2019 PROJECT STATUS REPORT

Consent #	(C) / Review (R1/R2/R3) 2,3,4	AGREEMENT NAME	TERM 5	EZ/CRA	Job Creation Time Frame	Total Jobs	New Jobs 6	Retained Jobs	New Job Payroll 7	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 8
<b>OLENTANGY LOCAL SCHOOL DISTRICT</b>																					
76	R3	Points at Polaris Phase I & II, LLC & Columbus-Franklin County Finance Authority	2018-2028	CRA	141-2016 282-2017 423-2018 564-2019 708-2020	741	564	177	\$36,237,000	\$15,000,000	228	228	0	\$19,665,058	\$487,278	\$0	\$0	\$726,770	\$14,625	\$39,449,490	Low Jobs - Job Creation Commitment 564 by 2019, Reported 228, 341 jobs low (40%); 4th year of 8-year job creation window; Construction payroll related to Phase II - Jobs Letter
77	R3	Polaris Medical Office Development, LLC	2015-2024	EZ	10-2012 16-2013 21-2014	21	21	0	\$1,029,000	\$8,250,000	67	45	22	\$2,693,633	\$66,928	\$4,658,114	\$116,085	\$0	\$0	\$7,197,448	
						762	585	177	\$37,266,000	\$23,250,000	293	271	22	\$22,358,691	\$554,206	\$4,658,114	\$116,085	\$726,770	\$14,625	\$49,648,933	
<b>SOUTH WESTERN CITY SCHOOL DISTRICT</b>																					
78	C	Jana Holdings, LLC & Acorn Distributors, Inc.	2019-2028	EZ	4-2019 8-2020 12-2021	46	4	42	\$180,000	\$4,500,000	46	4	42	\$55,075	\$2,127	\$2,343,654	\$58,637	\$0	\$0	\$6,113,760	
79	C	MSC Industrial Direct Co., Inc., et al	2015-2024	EZ	198-2019	198	198	0	\$6,000,000	\$27,500,000	164	164	0	\$6,667,160	\$169,477	\$0	\$0	\$0	\$0	\$31,172,854	New jobs 83% attainment - ok
						244	202	42	\$6,180,000	\$32,000,000	210	168	42	\$6,732,254	\$168,904	\$2,343,654	\$58,637	\$0	\$0	\$37,266,664	
<b>WORTHINGTON CITY SCHOOL DISTRICT</b>																					
80	C	SEA, Ltd.	2017-2028	EZ	10-2018 20-2019 30-2018	126	30	96	\$3,000,000	\$9,000,000	128	32	96	\$1,856,584	\$46,415	\$12,661,945	\$321,549	\$0	\$0	\$13,297,928	
						126	30	96	\$3,000,000	\$9,000,000	128	32	96	\$1,856,584	\$46,415	\$12,661,945	\$321,549	\$0	\$0	\$13,297,928	
<b>Totals:</b>						10,637	2,419	8,218	\$91,425,154	\$1,171,641,803	13,457	2,778	10,200	\$164,333,346	\$2,871,617	\$849,879,705	\$56,568,213	\$18,691,040	\$487,240	\$1,176,326,510	
						<b>Percentage Attainment:</b>						127%	115%	124%	160%	100%					

NOTES: 1 "C" indicates the Agreement is on the Consent Agenda whereas the Agreement is deemed to be in full compliance per the RY2019 Annual Report and that all of these Consent Agenda Agreements will be voted upon en masse by the TIRC to Continue.  
 2 "R1" 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 "R2" indicates the Agreement is on Review Agenda B whereas the Agreement has not reported or submitted an incomplete report and so cannot be audited.  
 4 "R3" 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  
2020 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.

**COLUMBUS CITY SCHOOL DISTRICT**

1	1	711, LLC & Wood G.P., Ltd.	EZ	FUTURE
2	2	800 N High Investments LLC (fka Hubbard High Acquisition)	EZ	FUTURE
3	3	Black Sapphire C Columbus University 2014 Inc.	EZ	
4	4	Columbus Equipment Company	EZ	
5	5	Coulter Properties LCC & Coulter Ventures, LLC	EZ	FUTURE
6	6	FlightSafety International, Inc.	EZ	
7	7	Jai Guru, LLC	EZ	
8	8	JBG Enterprises, LLC & America's Floor Source	EZ	FUTURE
9	9	Knightsbridge Olentangy, LLC	EZ	
10	10	Lincoln Pearl LLC	CRA	NEW
11	11	Menard, Inc.	EZ	
12	12	Meritex Columbus, LLC	EZ	FUTURE
13	13	Montwards, LLC (#1)	EZ	NEW
14	14	Montwards, LLC (#2)	EZ	NEW
15	15	Orange Barrel Media, LLC & OB Franklinton Development, LLC	EZ	
16	16	Pizzuti GM Holdings LLC & Pizzuti GM LLC	EZ	FUTURE
17	17	Town Square LP & Heartland Bank	EZ	
18	18	UPH Holdings, LLC dba University Plaza Hotel	EZ	FUTURE
19	19	V&S Columbus Galvanizing et al	EZ	

**GAHANNA JEFFERSON CITY SCHOOL DISTRICT**

20	1	AirSide 4 (Four) LLC	EZ	FUTURE
21	2	AirSide 5 (Five) LLC	EZ	NEW

**HILLIARD CITY SCHOOL DISTRICT**

22	1	Allied Mineral Products, Inc.	EZ	
23	2	Ball Metal Food Container, LLC		FUTURE
24	3	Columbus Industrial Owner I, LLC	EZ	FUTURE
25	4	Micro Electronics, Inc. & GPT Charter Street Owner LLC	EZ	
26	5	United Parcel Service, Inc. & BT-OH	EZ	FUTURE

**SOUTH-WESTERN CITY SCHOOL DISTRICT**

27	1	Jana Holdings, LLC & Acorn Distributors, Inc.	EZ	FUTURE
28	2	MSC Industrial Direct Co., Inc. et al	EZ	

**WORTHINGTON CITY SCHOOL DISTRICT**

29	1	SEA, LTD.	EZ	
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**ATTACHMENT C - COUNCIL MEMO - REVIEW A (R1)  
2020 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.

**COLUMBUS CITY SCHOOL DISTRICT**

1	1	Abbott Laboratories	EZ	NEW
2	2	Benderson Development Company et al	EZ	FUTURE
3	3	Bertec, LLC & Bertec Corporation	EZ	FUTURE
4	4	Calgon Carbon Corporation et al	EZ	NEW
5	5	CoverMyMeds LLC et al	EZ	NEW
6	6	F.I. Industries, Inc. & Franklin International, Inc.	EZ	FUTURE
7	7	Fortuity Holding LLC & Fortuity Calling LLC	EZ	NEW
8	8	Gowdy Partners III LLC	EZ	
9	9	Gravity (The) Project, LLC	EZ	FUTURE
10	10	Hamilton Crossing BL LLC & Big Lots, Inc.	CRA	FUTURE
11	11	Hirschvogel Incorporated #2	EZ	FUTURE
12	12	Lykens Companies LLC & 1086 N Fourth St LS, LLC	EZ	FUTURE
13	13	Mission XC, LLC I	EZ	NEW
14	14	Mission XC, LLC II	EZ	NEW
15	15	Mission XC, LLC III	EZ	NEW
16	16	Mission XC, LLC VI	EZ	NEW
17	17	MORSO Holding Co. & Easton Gateway, LLC	CRA	FUTURE
18	18	Pizzuti Short North Office LLC	EZ	
19	19	Whirlpool Corporation et al	CRA	
20	20	Wood Co. Building, LLC & Wood Operating Co.	EZ	
21	21	Zimmerman (The) Companies, LLC & 1201 Dublin Road, LLC	EZ	FUTURE

**COLUMBUS & GAHANNA JEFFERSON CITY SCHOOL DISTRICTS**

22	1	NetJets Inc. & Realty Income Properties 6 LLC	EZ	
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**GAHANNA JEFFERSON CITY SCHOOL DISTRICT**

20	1	AirSide 3 (Three) LLC	EZ	FUTURE
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**HAMILTON LOCAL SCHOOL DISTRICT**

24	1	Pinchal & Company LLC	EZ	NEW
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**HILLIARD CITY SCHOOL DISTRICT**

25	1	PEDC Property Management & Midwest Motor Supply	EZ	
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**ATTACHMENT D - COUNCIL MEMO - REVIEW B (R2)  
2020 COLUMBUS TAX INCENTIVE REVIEW COUNCIL**

Agreements are placed on Review Agenda B (R2) if a review and audit of the annual report was not possible due to a lack of or incomplete reporting. 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 (R2) Agreements will be voted on to Continue with recommended Follow-up.

**COLUMBUS CITY SCHOOL DISTRICT**

1	1	Carr Supply Co. & EX2 Investments	EZ	FUTURE
2	2	E.W. High Street LLC & E.W. Hubbard High LLC	CRA	
3	3	Farber Specialty Vehicles, Inc. & Alshire Properties, LLC	EZ	FUTURE
4	4	Granite (1901 Beggrow) LLC (fka Rick West et al)	CRA	FUTURE
5	5	Merchant (The) Columbus, LLC et al	EZ	NEW
6	6	Ohio Power Company	EZ	NEW
7	7	Rickenbacker West Owner 2-3 et al #1	CRA	NEW
8	8	Rickenbacker West Owner 2-3 et al #2	CRA	NEW
9	9	Riverview Hotel, LLC	EZ	

**GROVEPORT MADISON LOCAL SCHOOL DISTRICT**

10	1	Cloverleaf Cold Storage Co. et al #1	EZ	EXPIRE
11	2	Cloverleaf Cold Storage Co. et al #2	EZ	FUTURE
12	3	Cloverleaf Cold Storage Co. et al #3	EZ	NEW

**HILLIARD CITY SCHOOL DISTRICT**

13	1	Boehringer Ingelheim Roxane Inc. #3	EZ	
14	2	Boehringer Ingelheim Roxane Inc. #4	EZ	FUTURE



**ATTACHMENT E - COUNCIL MEMO - REVIEW C (R3) - FULL REVIEW  
2020 COLUMBUS TAX INCENTIVE REVIEW COUNCIL**

Agreements are placed on Review Agenda C (R3) 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 (R3) Agreements will be reviewed and voted on individually to Continue, to recommend Follow-up, or to Amend.

**COLUMBUS CITY SCHOOL DISTRICT**

1	1	900 Short North, LLC	EZ	FUTURE
2	2	Brunner (The) Building, LLC	EZ	FUTURE
3	3	Clarus Ventures LLC, Clarus Solutions, LLC & Clarus Partners, LLC	EZ	
4	4	CSE Leasing dba Contract Sweepers	EZ	
5	5	Fortner Upholstering Inc. & KDL Properties LLC	EZ	FUTURE
6	6	Hubbard Park Place, LLC	EZ	FUTURE
7	7	Huntington (The) National Bank et al	EZ	FUTURE

**GAHANNA JEFFERSON CITY SCHOOL DISTRICT**

8	1	AirSide 1 (One) LLC	EZ	
9	2	AirSide 2 (Two) LLC	EZ	

**HILLIARD CITY SCHOOL DISTRICT**

10	1	Advanced Turf Solutions Inc. & ATS Columbus Investments II, LLC	EZ	FUTURE
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**OLENTANGY LOCAL SCHOOL DISTRICT**

11	1	Pointe at Polaris Phase I et al	CRA	FUTURE
12	2	Polaris Medical Office Development, LLC	EZ	