

**MEMORANDUM**

To: Columbus City Council  
From: Steven R. Schoeny, Development Director  
Date: August 31, 2016  
RE: 2016 Tax Incentive Review Council Recommendations

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Ensuring that the City of Columbus receives jobs and investment in exchange for economic development investment is fundamental to what we do. In 2015 the City of Columbus received more than triple the number of jobs created and almost triple the increase in payroll associated with those jobs that was committed to under our Enterprise Zone (EZ) and Community Reinvestment Area (CRA) programs.

Our statistics are based on fifty-nine (59) Enterprise Zone and Community Reinvestment Area Agreements active during 2015. The Tax Incentive Review Council (TIRC) evaluated the compliance status of these Agreements in sessions held August 17, 2016, and as of the end of 2015, these fifty-nine (59) projects had:

- Created 5,335 jobs (301% of goal);
- Created \$336 million in new annual payroll (297% of goal);
- Retained 5,557 jobs (111% of goal); and
- Invested over \$890 million in real property improvements (127% of goal).

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

- Fifty-five (55) Agreements recommended to Continue, and of those fifty-five (55):
  - Forty-nine (49) with no need for staff follow-up beyond standard reporting;
  - Three (3) recommended to Amend;
  - Two (2) recommended to Amend or Dissolve (depending on staff follow-up);
  - One (1) recommended to Continue or Dissolve (depending on staff follow-up); and
- Four (4) Agreements have 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 program.

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.

## **2016 COLUMBUS TIRC SUMMARY OF RECOMMENDATIONS AUGUST 17, 2016**

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, Pre-1994 Community Reinvestment Areas and Tax Increment Finance Districts – for Report Year 2015 in sessions held on August 17, 2016.

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

The breakdown by school district of these 59 Agreements is as follows: 41 Agreements in the Columbus City School District, 1 Agreement jointly within the Columbus & Gahanna Jefferson City School Districts, 3 Agreements within the Gahanna Jefferson City School District, 2 Agreements within the Groveport Madison Local School District, 7 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 two Review Agendas, Review Agenda A or Review Agenda B.

- 39 Agreements were assigned to the Consent Agenda with 36 recommended to be Continued, and 3 reported to have Expired.
- 20 Agreements were assigned to the Review Agenda with 10 agreements on Review Agenda A (non-compliant filing within timeframe but otherwise compliant) and 10 agreements on Review Agenda B (out of compliance and individually reviewed); for the 10 Review Agenda A agreements, 1 had expired at the end of 2015 and 9 were recommended to Continue and be sent letters stressing the importance of timely and accurate reporting; the 10 Review Agenda B agreements were individually reviewed with 4 agreements recommended to Continue, 2 agreements recommended to either Amend or Dissolve, 3 agreements recommended to Amend, and 1 agreement recommended to allow 60 days to become tax and reporting compliant or Dissolve the agreement.

#### **Consent Agenda Summary – 39 Agreements**

***36 Agreements on the Consent Agenda were recommended to Continue***

Columbus City School District (CCSD): ADS Alliance Data Systems, Inc. & NRFC Easton Holdings, LLC; Broad & High CRI LP; Capital City Group, Inc.; Carr Supply, Inc.; Clarus Solutions, LLC & Clarus Partners, LLC; Coulter Properties LLC & Coulter Ventures, LLC dba Rogue Fitness; CSE Leasing dba Contract Sweepers & Equipment Company, Inc.; DSW Inc. & 4300 Venture 34910 LLC; FlightSafety International, Inc.; Gowdy Partners III LLC; Greater Linden Development Corporation & NLR Group Ltd.; Hirschvogel Incorporated #1; Hirschvogel Incorporated #2; Jai Guru, LLC; Liberty



Place, LLC; Menard, Inc.; Orange Barrel Media, LLC & OB Franklinton Development, LLC; R. W. Setterlin Building Company; SPARC Holdings, LLC; Time Warner Cable Midwest LLC; Tower 10, LLC; Town Square LP & Heartland Bank; UPH Holdings, LLC dba University Plaza Hotel (fka Plaza Core Hotel); and Whirlpool Corporation, et al.

Columbus & Gahanna Jefferson City School Districts (C&GJCSD): NetJets Inc. & Realty Income Properties 6 LLC.

Gahanna Jefferson City School District (GJCSD): AirSide One LLC and AirSide Two LLC.

Groveport Madison Local School District (GMLS D): Cloverleaf Cold Storage Co. & CCS Realty Co. #1 and Cloverleaf Cold Storage Co. & CCS Realty Co. #2.

Hilliard City School District (HCSD): Allied Mineral Products, Inc.; Boehringer Ingelheim Roxane, Inc. and Affiliates #2; Boehringer Ingelheim Roxane, Inc. and Affiliates #3; Boehringer Ingelheim Roxane, Inc. #4; PEDC Property Management, Inc. & Midwest Motor Supply Co. (aka Kimball Midwest); and

South-Western City School District (SWCSD): Crafts Americana Group, Inc. and MSC Industrial Direct Co., Inc. et al.

***3 Agreements on the Consent Agenda were noted to have Expired in Good Standing***

EMH&T and Wishbone Partners, LLC; Nationwide Arena LLC; (CCSD) and VNC Bearing, Inc. & VNAC Holdings Ltd. (HCSD).

**Review Agenda Summary – 20 Agreements (10 Review A / 10 Review B)**

***9 Agreements on Review Agenda A 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): 1179 E. Main Redevelopment, LLC & Columbus Compact Corporation; Columbus Equipment Company; Gowdy Partners II LLC; King Lincoln Gateway, LLC; Knightsbridge Olentangy, LLC; MORSO Holding Co.; Pizzuti Short North Office LLC and Wood Real Estate LLC & Wood Operating Co.

Worthington City School District (WCSD): SEA, Ltd.

***1 Agreement on Review Agenda A was reviewed and was noted to have Expired***

Hilliard City School District (HCSD): Simpson Strong-Tie Co.

***4 Agreements on Review Agenda B were individually reviewed and recommended to Continue***

Columbus City School District (CCSD): Cassady Gateway Partners, LLC & Mid-Ohio Oncology/Hematology, Inc. and V&S Columbus Galvanizing LLC, et al.

Olentangy Local School District (OLSD): N.P. Limited Partnership and Polaris Medical Office Development, LLC.

***6 Agreements on Review Agenda B were individually reviewed and recommended for staff follow-up or City Council Action (Review Agenda Action Items)***

Columbus City School District (CCSD): Black Sapphire C Columbus University 2014 Inc. (fka Continental/Olentangy Hotel, LLC); E.W. High Street LLC & E.W. Hubbard High LLC; Fireproof Partners, LLC; McDaniel's Construction Corp., Inc. and Riverview Hotel, LLC.

Gahanna-Jefferson City School District (GJCSD): Amamata, LLC.

## REVIEW AGENDA ACTION ITEMS – TIRC RECOMMENDATIONS

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

*NOTE: New for Report Year 2015 annual reporting was the inclusion of additional Job & Payroll Report data, namely the categorization of each reported position as full-time or part-time and the hourly equivalent wage (City policy being to only incentivize full-time jobs paying at least \$12 per hour).*

### **3 Agreements individually reviewed and recommended to AMEND**

- Black Sapphire C Columbus University 2014 Inc. (fka Continental/Olentangy Hotel, LLC) (EZA 023-10-01; 75%/10-years; CCSD): *Project Scope:* \$13.6M investment in real property improvements and the creation of 15 full-time jobs (within three (3) years after the issuance of a certificate of occupancy, i.e. by 2014) with an annual payroll of approximately \$527,000 (\$16.89 average hourly wage - 6 @ \$12; 2 @ \$13.46; 1 @ \$15; 3 between \$15 & \$20; 2 between \$20 & \$30; 1 over \$30) related to the construction of a new 4-story limited service hotel with approximately 134 rooms, associated parking and landscaping amenities on Parcel 010-077863 at 1421-1437 Olentangy River Road; This project was on the Consent Agenda last year. *SITUATION:* For RY2015, Enterprise was impacted by the new reporting standards – initial reporting included 62 total employee records but after part-time and sub-\$12/hour jobs were removed only 7 eligible new jobs (created as a result of the project) remained. *RECOMMENDATION:* The TIRC found the Agreement to not be in compliance but recommended to CONTINUE, for City Staff to contact and meet with the hotel operator and local management to determine why the jobs as reported don't coincide with the jobs from the application and fact sheet (as per above) and to AMEND as needed to "right size" the project regarding jobs and payroll for current market conditions with those jobs being full-time that pay a minimum of \$12/hour.
- E.W. High Street LLC & E.W. Hubbard High LLC (CRA 049-18000-40 / 15-100; 100%/15-years; CCSD): *Project Scope:* \$7.2M investment in real property improvements and the creation of 30 full-time jobs and 196 part-time jobs, a total of 226 positions, 13% full-time and 87% part-time (by 2015) with a total annual payroll commitment of \$2.95M related to the ground floor commercial retail space and 322 space parking garage (referred to as the "Exempt Facility" in the Agreement) of a new mixed-use building (the other use being apartments on the upper floors) on Parcels 010-002013 (the Garage) and 010-292794 (1<sup>st</sup> Floor Retail) at the northeast corner of N. High St. and Hubbard Ave. within the Short North CRA; This project was on the Review Agenda last year and was recommended to Continue. *SITUATION:* For RY2015, Enterprise was impacted by the new reporting standards – initial reporting included 114 total employee records across 6 separate tenants but after part-time and sub-\$12/hour jobs were removed only 2 eligible new jobs (created as a result of the project) remained. *RECOMMENDATION:* The TIRC found the Agreement to not be in compliance but recommended to CONTINUE, for City Staff to contact and meet with the owners and to AMEND as needed to "right size" the project regarding jobs and payroll for current market conditions with those jobs being full-time that pay a minimum of \$12/hour.
- Riverview Hotel, LLC (EZA 393-13-07; 75%/10-years; CCSD): *Project Scope:* \$13.4M investment in real property improvements and the creation of 14 full-time jobs (within three years after the completion of the Project, i.e. by 2016) with an estimated annual payroll of \$502,000 (\$17.24 average hourly wage - 4 @ \$12; 1 @ \$12.50; 3 @ \$14; 3 between \$14 & \$20; 3 over \$20) related to the construction of a new 95,321 square foot Hampton Inn & Suites Hotel on Parcel 010-117361 at 3160 Olentangy River Road; This project was on the Consent Agenda last year. *SITUATION:* For RY2015, Enterprise was impacted by the new reporting standards – initial reporting included 79 total employee records but after part-time and sub-\$12/hour jobs were removed only 5 eligible new jobs (created as a result of the project) remained. *RECOMMENDATION:* The TIRC found the Agreement to not be in compliance but recommended to CONTINUE, for City Staff to contact and meet with the hotel operator and management to determine why the jobs as reported don't coincide with the jobs from the application and fact



sheet (as per above) and to AMEND as needed to "right size" the project regarding jobs and payroll for current market conditions with those jobs being full-time that pay a minimum of \$12/hour.

## **2 Agreements individually reviewed and recommended to AMEND or DISSOLVE**

- Fireproof Partners, LLC (CRA 049-18000-40 / 14-001; 50%/15-years; CCSD): *Project Scope:* \$11.3M total investment in real property improvements and the creation of 24 full-time jobs (by December 31, 2016) with an annual payroll of \$1M (\$20.03 average hourly wage - 4 @ \$16.25; 8 @ \$18.56; 2 @ \$20; 1 @ \$21; 3 @ \$25; 6 between \$25 & \$28) related to the redevelopment of the vacant Fireproof building into a 5-story mixed use facility connected to five 4-story newly constructed mixed-use additions converting the property into one contiguous structure; the project as per the agreement involves the ground floor commercial retail space, new construction only, of the new mixed use building(s) (the other use being apartments on the upper floors) on Parcel 010-015325 at 1024 N. High St. within the Short North CRA; This project was on the Consent Agenda last year. *SITUATION:* For RY2015, Enterprise was impacted by the new reporting standards – initial reporting included 51 total employee records across 3 separate tenants but after part-time and sub-\$12/hour jobs were removed only 2 eligible new jobs (created as a result of the project) remained. *RECOMMENDATION:* The TIRC found the agreement to not be in compliance but recommended to CONTINUE, for City Staff to meet with owners and to (1) AMEND as needed to "right size" the project regarding jobs and payroll for current market conditions with those jobs being full-time that pay a minimum of \$12/hour or (2) to DISSOLVE the Agreement should ownership decide that the significant forgone tax benefit being received from the residential new construction and renovation portion of the overall project outweigh the ability to achieve and maintain job and payroll commitments – AMEND or DISSOLVE as needed (if amending, break out the investment goal for new commercial construction).
- McDaniel's Construction Corp., Inc. (EZA 000-15-X1; 75%/10-years; CCSD): *Project Scope:* \$1.1M investment in real property improvements, the creation of 2 full-time jobs (by 2017) with an annual payroll of \$90K (\$21.64 average hourly wage – 1 @ \$19.23 & 1 @ \$24.04) and the retention of 15 full-time jobs with an annual payroll of \$1.5M related to the construction of a new 10,000 square foot corporate headquarters on parcel 010-019804 at 1069 Woodland Avenue; This project is new to the portfolio this year. *SITUATION:* Per the agreement: "The project is expected to begin December 2014. All real property improvements expected to be completed by July 2015" (construction window)... "No real property exemption shall commence after 2016 nor extend beyond 2025" (abatement window). Enterprise missed the City and State reporting deadlines. Non-compliance notices were sent both before and after the State deadline. Telephone contact with Enterprise in July indicated that the Project had not yet gotten underway so the Project is out of compliance with the construction window which impacts the abatement window and the job creation window (as per the Agreement); incomplete annual reporting materials submitted in August prior to the TIRC. *RECOMMENDATION:* The TIRC found the agreement to not be in compliance but recommended to CONTINUE, for City Staff to meet with Enterprise to (A) determine revised construction, abatement and job creation windows for the project and AMEND the Agreement accordingly, or (B) if those parameters cannot be determined, DISSOLVE the Agreement.

## **1 Agreement individually reviewed and recommended to CONTINUE or DISSOLVE**

- Amamata, LLC (EZA 023-12-04; GJCSD): *Project Scope:* \$3M investment in real property improvements and the creation of 40 new full-time jobs (within 3 years after execution of the agreement) with an annual payroll of \$1.4M (\$16.83 average hourly wage – 16 @ \$12.02; 7 @ \$12.72; 6 @ \$14.90; 4 @ \$20.19; 6 @ \$23.08 & 1 @ \$83.10) related to the renovation of a vacant commercial office building to result in just under 60K square feet of medical office space on parcel 520-121657 at 6400 E. Broad Street; This project was on the Review Agenda last year. *SITUATION:* The 2015 TIRC recommendation was to CONTINUE and amend the agreement to extend the construction window and the tax abatement application window (as unforeseen

complications had extended the construction timeframe). The City complied with the 2015 TIRC recommendation – Ordinance No. 2852-2015 was passed by Columbus City Council on November 23, 2015, authorizing that the Agreement be amended; the First Amendment to the Amamata, LLC Enterprise Zone Agreement was made and entered into effective January 15, 2016, amending the construction window to begin July 2013 and to be completed by December 31, 2015 and amending the tax abatement application window to not commencing after 2016 nor extending beyond 2025. Enterprise missed the City and State reporting deadlines. Non-compliance notices were sent both before and after the State deadline. In July City was advised by County Auditor that the parcel was tax delinquent (no payment of RY2015 taxes). Further contact attempted by email and by telephone. Incomplete annual reporting materials submitted in August the day before the TIRC. As of the TIRC, the tax delinquency amounted to \$154,667.42. RECOMMENDATION: The TIRC recommended to CONTINUE and to send a letter to Enterprise advising of the tax delinquent status and the need to submit supplemental reporting materials; if the delinquent taxes are not paid and supplemental materials are not rec'd within 60 days of the receipt of the letter then DISSOLVE agreement.

## **TAX INCREMENT FINANCE DISTRICTS, RESIDENTIAL & PRE-1994 COMMUNITY REINVESTMENT AREAS**

***The TIRC reviewed 68 Tax Increment Finance (TIF) Districts and 19 Residential & Pre-1994 Community Reinvestment Areas (CRAs) - 14 Residential Post-1994 CRAs, 3 Residential and Commercial Pre-1994 CRAs and 2 Pre-1994 Commercial CRAs***

### **TIF Districts**

Prior to the TIRC review, in July 2016, the Franklin County Auditor's office provided a list of tax delinquent parcels to City staff.

Based on this notification, as of the TIRC reviews held on August 17, 442 parcels in 32 of the 68 TIF districts were reported to have tax delinquencies: 11 parcels in the 3<sup>rd</sup> Olentangy .40(B) TIF, 18 parcels in the AC Humko I .41 TIF, 26 parcels in the AC Humko II .40(C) TIF, 2 parcels in the Alum Creek-Watkins Rd. .40(C) TIF, 2 parcels in the Blausen-Summerlyn .40(C) TIF, 18 parcels in the Brewery District II .40(C) TIF, 2 in the Columbus Commons .41 TIF, 70 parcels in the Downtown Columbus .40(B) TIF; 19 parcels in the Hayden Run North .40(C) TIF, 15 parcels in the Hayden Run South .40(C) TIF, 62 parcels in the Italian Village (Jeffrey Place) .40(B) TIF, 2 parcels in the Jeffrey Place .41 TIF, 3 parcels in the Miranova .41 TIF, 23 parcels in the Morse Road .40(B) TIF, 6 parcels in the Nationwide Arena District .40 TIF, 9 parcels in the Nationwide Pen Site .41 TIF, 18 parcels in the Nationwide Pen West-East .40(B) TIF, 12 parcels in the Northeast Albany Crossing .40(C) TIF, 1 parcel in the Northeast New Albany West-Central College .40(C) TIF, 2 parcels in the Northeast Ulry-Central .40(C) TIF, 12 parcels in the Northeast Upper Albany West .40(C) TIF, 5 parcels in the Northland .41 TIF, 2 parcels in the Ohio Health .40(B) TIF, 27 parcels in the Rocky Fork .40(C) TIF, 42 parcels in the Short North .40(C) TIF, 2 parcels in the Easton .40 TIF, 1 in the East Broad Commercial Improvement .40(B) TIF, 7 in the East Broad Lucent Incentive .40(C) TIF, 1 parcel in the East Broad Lucent Commercial Improvement .40(B) TIF, 7 parcels in the Waggoner .40(C) TIF, 9 parcels in the Northeast Preserve .40(C) and 7 parcels in the East Broad: East Broad Dominion .40(C) TIF.

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

### **Residential & Pre-1994 CRAs**

Prior to the TIRC review, in July 2016, the Franklin County Auditor's Office provided City staff with CRA Status Reports for the City's Residential and Pre-1994 CRAs which included a listing of tax delinquent parcels within those CRAs to City.



As of the TIRC reviews held on August 17, 180 parcels in 9 of the 19 CRAs were reported to have tax delinquencies: 3 parcels in the Residential A (Linden) CRA, 3 in the Residential C (Southside) CRA, 7 parcels in the Residential F (Weinland Park) CRA, 1 parcel in the Residential G (Franklinton) CRA, 34 parcels in the Residential AC Humko Harrison Park CRA, 27 parcels in the Residential Near East NID CRA, 10 parcels in the Residential Short North CRA, 93 parcels in the Columbus Downtown CRA and 2 parcels in the Stelzer-Stygler CRA.

- The TIRC voted to accept the City's Residential and Pre-1994 CRA report and find the City's Residential and Pre-1994 CRAs in order provided that the City send letters to the delinquent property owners within the City's Residential and Pre-1994 CRAs.

## 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 PROGRAM RY2015 PROJECT STATUS**

C-2016 Consent Agenda	TYPE	AGREEMENT		JOB CREATION					JOB RETENTION					PAYROLL FROM JOB CREATION (or retention on retained-only projects or construction wages on New or Future projects)			INVESTMENT IN REAL PROP				
		Exemption Years (Italics if no EITC as of 12/31/15)	Abatement # of Yrs / Percent	Goal (Current roll-up year or overall, Italics if roll-up)	Reported Jobs as of 12/31/15	Jobs Over or Under Goal	Prior Years Actual Jobs (Dec. 31) AND 2015 MOVES/ UPDATE #, IF ANY	Anticipated Date for Job Creation Goal to be Attained	Percent of Goal Attained as of 12/31/15	Goal	Reported Jobs Retained as of 12/31/15	Jobs Over or Under Goal	Prior Years Actual Jobs (Dec. 31) AND 2015 UPDATE #, IF ANY	Percent of Goal Attained as of 12/31/15	Goal (Current roll-up year or overall, Italics if roll-up)	Reported Payroll in 2015 (Italics if construction payroll)	Percent of Goal Attained as of 12/31/15	Goal	Reported Investment Attained as of 12/31/15 As reported by project	Percent of Goal Attained as of 12/31/15	
																					N of Jobs
23	CCSD	EZ	2007-2016	10/75% Real	3	5	2	9 - 2014 2 - 2013, 2012 2 - 2011 4 - 2010 9 - 2009 3 - 2008 9 - 2007 9 - 2006, 2005 New in 2015	2009-3 2008-2 2007-1	167%	0	57	57	62 - 2014 18 - 2013 81 - 2012 67 - 2011 59 - 2010 79 - 2009 15 - 2008 0 - 2007	NA	\$ 62,400	\$ 112,130	180%	\$ 6,200,000	\$ 5,192,591	84%
24	CCSD	EZ	2014-2023	10/75% Real	0	4	4	4 - 2014, 2013 4 - 2012 New in 2015	2015-2 2014-1	0%	0	74	0	88 - 2014 9 - 2013 New in 2015	NA	\$ 56,160	\$ 286,086	509%	\$ 3,000,000	\$ 3,897,062	130%
25	CCSD	EZ	2007-2016	10/75% Real	4	6	2	9 - 2014 4 - 2013 4 - 2012 5 - 2011, 2010 1 - 2009 1 - 2008 4 - 2007, 2006 1 - 2005 4 - 2004	2009-4 2008-0 2007-0 2006-0 2005-0	150%	0	0	0	0 - 2014, 2013, 2012, 2011, 2010, 2009, 2008, 2007, 2006, 2005, 2004, 2003, 2002, 2001	NA	\$ 102,500	\$ 236,883	231%	\$ 14,200,000	\$ 18,036,393	127%
26	NEW	CCSD	2016-2025 / (12/14-7/15)	10/75% Real	0	0	0	New in 2015	2015-2 2014-1	NA	0	0	0	New in 2015	NA	\$ -	\$ -	NA	\$ -	\$ -	NA
27	CCSD	EZ	2011-2020	10/75% Real	49	42	-7	49 - 2013 51 - 2012 49 - 2011 52 - 2010 0 - 2009 New in 2015	Amended by 49 in 2012 60	86%	0	0	0	0 - 2014, 2013, 2012, 2011, 2010, 2009, 2008, 2007, 2006, 2005, 2004, 2003, 2002, 2001	NA	\$ 1,750,000	\$ 2,019,578	115%	\$ 6,500,000	\$ 7,846,098	121%
28	Future	CCSD	2009-2042 / (0/03-12/02)	10/100% Real	200	0	0	9 - 2014, 2013, 2012, 2011, 2010, 2009, 2008, 2007, 2006, 2005, 2004, 2003, 2002, 2001 New in 2015	30,400 - 32,300 31,300 - 33,200 32,200 - 34,100 33,100 - 35,000 34,000 - 35,900 35,000 - 36,900 36,000 - 37,900 37,000 - 38,900 38,000 - 39,900 39,000 - 40,900 40,000 - 41,900 41,000 - 42,900 42,000 - 43,900 43,000 - 44,900 44,000 - 45,900 45,000 - 46,900 46,000 - 47,900 47,000 - 48,900 48,000 - 49,900 49,000 - 50,900 50,000 - 51,900 51,000 - 52,900 52,000 - 53,900 53,000 - 54,900 54,000 - 55,900 55,000 - 56,900 56,000 - 57,900 57,000 - 58,900 58,000 - 59,900 59,000 - 60,900 60,000 - 61,900 61,000 - 62,900 62,000 - 63,900 63,000 - 64,900 64,000 - 65,900 65,000 - 66,900 66,000 - 67,900 67,000 - 68,900 68,000 - 69,900 69,000 - 70,900 70,000 - 71,900 71,000 - 72,900 72,000 - 73,900 73,000 - 74,900 74,000 - 75,900 75,000 - 76,900 76,000 - 77,900 77,000 - 78,900 78,000 - 79,900 79,000 - 80,900 80,000 - 81,900 81,000 - 82,900 82,000 - 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**ATTACHMENT A - COUNCIL MEMO SUMMARY TABLE  
COLUMBUS TAX INCENTIVE PROGRAM RY2015 PROJECT STATUS**

C-2016 Consent Agenda

C-2016 Consent Agenda	AGREEMENT			JOB CREATION					JOB RETENTION				PAYROLL FROM JOB CREATION (or retention on retained-only projects or construction wages on New or Future projects)			INVESTMENT IN REAL PROP										
	TYPE	Exemption Years (Italics if as of 2016 TIRC)	Abatement # of Yrs / Percent	Goal (Current roll-up year or overall, Italics if roll-up)	Reported Jobs as of 1/23/15	Jobs Over or Under Goal	Prior Years Actual Jobs (Dec. 31) AND 2015 MID-YEAR UPDATE #, IF ANY	Anticipated Date for Job Creation Goal to be Attained	Percent of Goal Attained as of 1/23/15	Goal	Reported Jobs Retained as of 1/23/15	Jobs Over or Under Goal	Prior Years Actual Jobs (Dec. 31 - AND 2015 UPDATE #, IF ANY)	Percent of Goal Attained as of 1/23/15	Goal (Current roll-up year or overall, Italics if roll-up)	Reported Payroll in 2015 (Italics if construction payroll)	Percent of Goal Attained as of 1/23/15	Goal	Reported Investment Attained as reported by project	Percent of Goal Attained as of 1/23/15						
<b>HILLIARD CITY SCHOOL DISTRICT</b>																										
C	1	Future	Allied Mineral Products, Inc. / 023-13-03	HCSD	EZ	2017-2026 / (7/13-7/16)	10/75% Real	0	0	0	0	0	2013-58 2015-19 2012-2	NA	0	0	0	0	0	NA	\$ -	\$ 1,029,719	NA	\$ 7,000,000	\$ 9,113,445	130%
C	2	Future	Boehringer Ingelheim Roxane Inc. (#2) / 023-03-01	HCSD	EZ	2007-2016	10/75% Real	95	62	-33	0	0	2008-55 2007-51 2006-19	65%	803	803	0	0	0	100%	\$ 1,600,000	\$ 3,237,520	202%	\$ 10,000,000	\$ 16,557,164	166%
C	3	Future	Boehringer Ingelheim Roxane Inc. (#3) / 023-09-03	HCSD	EZ	2015-2023	15/100% Real	0	0	0	0	0	NA	145	145	0	0	0	100%	\$ 10,094,937	\$ 9,686,278	96%	\$ 1,800,000	\$ 42,799,216	2378%	
C	4	Future	Boehringer Ingelheim Roxane Inc. (#4) / 023-12-06	HCSD	EZ	2015-2024	10/100% Real	184	370	186	0	0	2017-240 2015-215 2015-154	201%	60	60	0	0	0	100%	\$ 7,900,000	\$ 14,903,855	189%	\$ 18,000,000	\$ 9,953,857	55%
C	5	Future	PEDC Property Mgt. & Midwest Motor Supply / 000-14-X3	HCSD	EZ	2015-2024	10/75% Real	20	45	25	0	0	2017-60 2015-20 2015-20	225%	286	286	0	0	0	100%	\$ 749,600	\$ 988,265	132%	\$ 7,800,000	\$ 8,429,169	108%
C	6	Expires	Simpson Strong-Tie / 023-05-03	HCSD	EZ	2006-2015	10/75% Real	0	0	0	0	0	2013-122 2012-112 2011-112 2010-112 2009-112	NA	122	144	22	0	0	118%	\$ 5,080,000	\$ 10,432,078	205%	\$ 6,500,000	\$ 10,860,589	167%
C	7	Expires	VNC Bearing Inc. & VNAC Holdings Ltd. / 023-07-05	HCSD	EZ	2010-2015	7/65% Real	21	22	1	0	0	2010-21 2009-21 2008-21	105%	7	36	29	0	0	514%	\$ 137,000	\$ 680,719	497%	\$ 2,500,000	\$ 3,533,122	141%
<b>Totals</b>								320	459	179	0	0	156%	1,423	1,474	51	0	0	104%	\$ 25,561,537	\$ 40,858,464	160%	\$ 53,600,000	\$ 101,246,562	189%	
<b>OLENTANGY LOCAL SCHOOL DISTRICT</b>																										
C	1	NEW	N.P. Limited Partnership / 049-00960-06/15-001	OLSD	CRA	2026-2035	10/100%	0	0	0	0	0	2029-708 2015-584 2015-423 2017-282 2015-141	NA	0	0	0	0	0	NA	\$ -	\$ -	NA	\$ -	\$ -	NA
C	2	Future	Polaris Medical Office Development, LLC / 393-10-07	OLSD	EZ	2015-2024	10/75% Real	21	24	3	0	0	2014-21 2013-16 2012-10	114%	0	19	19	0	0	NA	\$ 1,029,000	\$ 773,911	75%	\$ 8,250,000	\$ 6,847,151	83%
<b>Totals</b>								21	24	3	0	0	114%	0	19	19	0	0	0%	\$ 1,029,000	\$ 773,911	75%	\$ 8,250,000	\$ 6,847,151	83%	
<b>COLUMBUS CITY SCHOOL DISTRICT AND GAHANNA JEFFERSON CITY SCHOOL DISTRICT</b>																										
C	1	Future	NetJets Inc. & Realty Income Properties 6 LLC / 023-08-07	CCSD GJSD	EZ	2012-2021	10/75% Real	19	205	186	0	0	2013-19 2012-18 2011-18	1079%	1,306	1,306	0	0	0	100%	\$ 1,459,533	\$ 8,597,492	589%	\$ 15,000,000	\$ 20,536,883	137%
<b>Totals</b>								19	205	186	0	0	1079%	1,306	1,306	0	0	0	100%	\$ 1,459,533	\$ 8,597,492	589%	\$ 15,000,000	\$ 20,536,883	137%	
<b>GAHANNA JEFFERSON CITY SCHOOL DISTRICT</b>																										
C	1	Future	AirSide One LLC / 023-14-03	GJCS D	EZ	2015-2024 / (04/14-07/15)	10/75% Real	0	0	0	0	0	2015-10 2016-6 2015-3	NA	0	0	0	0	0	NA	\$ -	\$ 121,417	NA	\$ 6,000,000	\$ 6,460,703	108%
C	1	NEW	AirSide Two LLC / 023-15-102	GJCS D	EZ	2017-2028 / (10/15-10/16)	10/75% Real	0	0	0	0	0	2015-10 2014-6 2013-3	NA	0	0	0	0	0	NA	\$ -	\$ 122,484	NA	\$ 6,000,000	\$ 1,764,022	29%
C	2	Future	Amanata LLC / 023-12-04	GJCS D	EZ	2016-2025 / (07/12-12/15)	10/75% Real	0	0	0	0	0	2018-40 2017-20 2016-2	NA	0	0	0	0	0	NA	\$ -	\$ -	NA	\$ 3,000,000	\$ -	0%
<b>Totals</b>								0	0	0	0	0	0%	0	0	0	0	0	0%	\$ -	\$ 243,901	0%	\$ 15,000,000	\$ 8,224,725	55%	
<b>GROVEPORT MADISON LOCAL SCHOOL DISTRICT</b>																										
C	1	Future	Cloverleaf Cold Storage Co. & CCS Realty Co. #1 / 023-09-05	GM	EZ	2010-2019	10/75% Real	25	26	1	0	0	2011-25 2010-26 2009-1	104%	4	4	0	0	0	100%	\$ 642,000	\$ 896,605	140%	\$ 4,000,000	\$ 5,238,857	131%
C	2	Future	Cloverleaf Cold Storage Co. & CCS Realty Co. #2 / 023-13-06	GM	EZ	2017-2026 / (05/16-12/16)	10/75% Real	0	0	0	0	0	2019-2 2018-2 2017-1	NA	0	0	0	0	0	NA	\$ -	\$ -	NA	\$ -	\$ 97,928	NA
<b>Totals</b>								25	26	1	0	0	104%	4	4	0	0	0	100%	\$ 642,000	\$ 896,605	140%	\$ 4,000,000	\$ 5,336,785	132%	
<b>SOUTH-WESTERN CITY SCHOOL DISTRICT</b>																										
C	1	Future	Crafts Americana Group, Inc. / 023-05-09	SW	EZ	2008-2017	10/75% Real	9	31	22	0	0	2010-9 2009-6 2008-6	344%	12	12	0	0	0	100%	\$ 300,540	\$ 653,744	218%	\$ 2,400,000	\$ 2,572,884	107%
C	2	Future	MSC Industrial Direct Co., Inc. et al / 023-12-07	SW	EZ	2015-2024 / (12/12-06/13)	10/75% Real	700	113	13	0	0	2013-300 2012-250 2011-200 2010-150 2009-100	113%	0	0	0	0	0	NA	\$ 2,766,667	\$ 4,202,074	152%	\$ 27,500,000	\$ 31,119,295	113%
<b>Totals</b>								709	144	35	0	0	132%	12	12	0	0	0	100%	\$ 3,067,207	\$ 4,855,818	158%	\$ 29,900,000	\$ 33,692,179	113%	
<b>WORTHINGTON CITY SCHOOL DISTRICT</b>																										
C	1	Future	SEA, Ltd. / 393-13-01	WCSD	EZ	2017-2026 / (12/14-03/16)	10/75% Real	0	0	0	0	0	2015-18 2015-5	NA	0	0	0	0	0	NA	\$ -	\$ 1,080,718	NA	\$ 9,000,000	\$ 11,200,609	124%
<b>Totals</b>								0	0	0	0	0	0%	0	0	0	0	0	0%	\$ -	\$ 1,080,718	0%	\$ 9,000,000	\$ 11,200,609	124%	
<b>GRAND TOTAL (all school district areas)</b>								<b>1,774</b>	<b>5,335</b>	<b>3,771</b>	<b>0</b>	<b>0</b>	<b>391%</b>	<b>6,003</b>	<b>6,557</b>	<b>111%</b>	<b>113,228,348</b>	<b>335,868,700</b>	<b>297%</b>	<b>700,859,331</b>	<b>890,384,694</b>	<b>127%</b>				