

MEMORANDUM

To: Columbus City Council
From: Michael H. Stevens, Development Director *MHS*
Date: September 1, 2022
RE: 2022 Tax Incentive Review Council Recommendations



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Columbus is a great place to start and grow a company, and has become a magnet for businesses looking for talented people. This creates jobs and economic opportunity for our residents. The City of Columbus helps promote job growth through tools that support our neighborhoods and the businesses that want to build a home in our city. Our toolbox of economic incentives spur job growth and real estate investments in the community for years to come.

The Tax Incentive Review Committee (TIRC) meets annually to ensure that companies receiving City of Columbus incentives are meeting their job creation, job retention, payroll generation and capital investment expectations. This year's TIRC report finds marked improvement across the portfolio in calendar year 2021, as we emerged from the initial economic shock of the COVID-19 pandemic. Reported jobs and investment committed within the City's portfolio of Enterprise Zone (EZ) and Community Reinvestment Area (CRA) programs are moving in a positive direction.

Our statistics are based on ninety-three (93) Enterprise Zone and Community Reinvestment Area agreements active during 2021. The TIRC evaluated the compliance status of these Agreements in sessions held August 19, 2022, and as of the end of 2021, these ninety-three (93) agreements reflect the following:

- The percentage attainment for job retention in 2021 was 119% of goal, up from 111% in 2020 (11,347 retained jobs in 2021);
- The percentage attainment for investment in real property improvements in 2021 was 110% of goal, up from 100% in 2020 (\$1.9 billion in real property improvements in 2021);
- The percentage attainment for job creation in 2021 was 89% of goal, up from 58% in 2020 (4,943 net new jobs created in 2021); and
- The percentage attainment for new job payroll was 90% of goal, down from 147% in 2020 (\$236 million in new job payroll).

In 2022, the Manufacturing sector made the strongest contributions to the incentive portfolio. The 20 companies in City's portfolio collectively created 1,198 new jobs (372% of goal), and \$47.5 million in new payroll (454% of goal). This job growth is aligned with the national surge in demand for manufacturing and warehousing facilities, as companies have on-shored manufacturing capacity and consumers have relied more on e-commerce in the wake of the pandemic. To further capitalize on this market shift, the Department of Development partnered with City Council in 2021 and 2022 to proactively abate industrial properties in and around the Hilltop, so as to create at-the-ready industrial sites in close proximity to one of the city's opportunity neighborhoods.

The greatest challenge to the portfolio's performance was job creation in commercial office locations. The 27 incented companies from the real estate rental and leasing industry



retained 98% of committed jobs and invested 136% of committed real estate investment, but created just 35% of expected new jobs. These companies are not alone in grappling with the tectonic shift created by remote and hybrid work created by the pandemic, and while Columbus employees are returning to the office at a rate faster than in many cities around the country, there is an opportunity to explore new policies that foster job creation for remote employees who reside in and financially contribute to our city.

Following review of the ninety-three (93) agreements in the City of Columbus' incentive portfolio, the TIRC has recommended that:

- Ninety-one (91) Agreements be Continued, having successfully delivered on their commitments, and of those ninety-one (91):
 - Sixty (60) with no need for staff follow-up beyond standard reporting;
 - Thirty-one (31) recommended for staff follow-up, ranging from an advisement letter or a letter requesting action (with some action tied to the risk of the Agreement being dissolved);
- Two (2) Agreements expired at the end of 2021, both of which were fully compliant with the terms of their agreements.

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.



2022 COLUMBUS TIRC SUMMARY OF RECOMMENDATIONS AUGUST 19, 2022

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 2021 in sessions held on August 19, 2022.

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

The breakdown by school district of these 93 Agreements is as follows: 64 Agreements in the Columbus City School District, 1 Agreement jointly within the Columbus & Gahanna Jefferson City School Districts, 5 Agreements within the Gahanna Jefferson City School District, 2 Agreements within the Groveport Madison Local School District, 3 Agreements in the Hamilton Local School District, 11 Agreements in the Hilliard City School District, 2 Agreements in the Olentangy Local School District, 3 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 to one of three Review Agendas, Review Agenda A (R1), Review Agenda B (R2), or Review Agenda C (R3). On Review Agenda A (R1) were those Agreements non-compliant within the reporting timeframe but otherwise compliant. On Review Agenda B (R2) were those Agreements that initially submitted incomplete reports or if jobs were low within the job creation window. On Review Agenda C (R3) were those Agreements out of compliance and/or individually reviewed.

- Sixty-two (62) Agreements were assigned to the Consent Agenda with sixty (60) recommended to be Continued and two (2) were noted to have Expired.
- Six (6) 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.
- Sixteen (16) Agreements were assigned to Review Agenda B (R2); with two (2) Agreements that initially reported incomplete recommended to be sent letters stressing the importance of timely and accurate reporting and fourteen (14) Agreements to be sent letters requesting a jobs plan; all were recommended to Continue.
- Nine (9) Agreements were assigned to Review Agenda C (R3); eight (8) of these were found to be out of compliance and were recommended to Continue with various forms of City Staff follow-up and one (1) found to be in compliance and was recommended to be Continued with no action required.

Consent Agenda Summary – Sixty-two (62) Agreements

Sixty (60) Agreements on the Consent Agenda were recommended to Continue (and two (2) were noted to have Expired)

- Columbus City School District (CCSD): Forty-one (41) Agreements (with one (1) expired)
- Columbus and Gahanna Jefferson City School District (CCSD & GJCSD): One (1) Agreement (expired)
- Gahanna Jefferson City School District (GJCSD): Five (5) Agreements
- Hamilton Local School District (HLSLSD): Three (3) Agreements
- Hilliard City School District (HCSD): Nine (9) 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 – Six (6) Agreements

Six (6) 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): Three (3) Agreements
- Groveport Madison Local School District (GMLSD): Two (2) Agreements
- 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 – Sixteen (16) Agreements

Sixteen (16) Agreements on Review Agenda B (R2) were collectively reviewed and recommended to Continue and to be sent letters advising of the need for accurate and timely reporting or the submission of a Jobs Plan.

- Columbus City School District (CCSD): Thirteen (13) Agreements
- Gahanna Jefferson City School District (GJCSD): One (1) Agreements
- Hilliard City School District (HCSD): One (1) Agreements
- South-Western City School District (SWCSD): One (1) 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), Initial Incomplete Reporting or Low Jobs within the Job Creation Window.

Review Agenda C (R3) Summary – Nine (9) Agreements

Nine (9) Agreements on Review Agenda C (R3) were individually reviewed.

- Columbus City School District (CCSD): Seven (7) Agreements
- Olentangy Local School District (OLSD): Two (2) Agreements

The full listing of Agreements on Review Agenda C (R3), presented by school district, can be found on Attachment E – Review Agenda C (R3), full review. A brief breakdown of the TIRC Recommendations for these nine (9) Agreements is per below.

- One (1) Agreement recommended to Continue – Polaris Medical Office Development, LLC (EZ)
- One (1) Agreement recommended to Continue and work with Enterprise to amend the Agreement to right-size the job creation based on the revised abatable square footage – Pointe at Polaris Phases I and II & Columbus-Franklin County Finance Authority (CRA)
- Four (4) Agreements found to be out of compliance but recommended to Continue and be sent a letter requesting a jobs plan within 60 days of receipt of the letter – The Brunner Building, LLC (EZ); CSE Leasing dba Contract Sweepers & Equipment Company, Inc. (EZ); The Huntington National Bank et al (EZ); The Zimmerman Companies, LLC, 1201 Dublin Road, LLC & Versa, LLC (EZ)
- One (1) Agreement found to be out of compliance but recommended to Continue and be sent a letter requesting full reporting and a jobs plan within 60 days of receipt of the letter or the Agreement could be Dissolved – 800 North High Investments, LLC (EZ)
- One (1) Agreement found to be out of compliance but recommended to Continue and be sent a letter requesting full reporting within 60 days of receipt of the letter or the Agreement would be at risk of dissolution – RM Biltrite LLC & Watkins Road LLC (EZ)
- One (1) Agreement found to be out of compliance but recommended to Continue and be sent a letter requesting full reporting within 60 days of receipt of the letter and should the request not be fulfilled then the Agreement would be dissolved – Carr Supply Co. & EX2 Investments LTD (EZ)

REVIEW AGENDA ACTION ITEMS – TIRC RECOMMENDATIONS

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

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

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

- Pointe at Polaris Phase I LLC, Pointe at Polaris Phase II LLC & Columbus-Franklin County Finance Authority (CRA 049-00960-06/15-001; 100%/10-Years; Year 3 of 10 (Phase I); Year 1 of 10 (Phase II) (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. The Project is part of an overall planned development that is subject to change based upon market conditions and anticipated to be developed in phases with the overall development not only including the aforementioned commercial component but 390 residential units, 31,000 square feet of retail space and a hotel as well. Phase I of the project was completed with the abatement currently active from 2018-2027. Five tenants currently occupy office space within Phase I. Phase II has now also been completed with the abatement currently active from 2021-2030. One tenant currently occupies unabated square footage within Phase II (in 2019 the agreement was amended to add Phase II to the agreement and to for certain portions of the improvements to not be abated as the Enterprise would be leasing space to Bank of America but did not reduce the job creation or retention numbers even though the overall abatable square footage would be reduced). SITUATION: RY2021 was one year past the fifth and final year of the job creation window with a job creation commitment of 708 new jobs and a job retention commitment of 177 jobs - the result of the audit was 142 new jobs, 566 jobs below their job creation commitment with 177 retained jobs backfilled from the new job pool. RECOMMENDATION: The TIRC recommended to CONTINUE and that the City work with ENTERPRISE to amend the Agreement to right-size the job creation based on the revised abatable square footage.

Four (4) Agreements found to be Out of Compliance but recommended to Continue and be sent a letter requesting a jobs plan within 60 days of receipt of the letter

- The Brunner Building, LLC (EZA 023-16-03; 75%/10-Years; Year 4 of 10; CCSD) – *Project Scope*: The Project consists of an \$1.49M investment in real property improvements related to the establishment of new Class A office space consisting of approximately 11,510 square feet at 930-940 North High Street (parcel 010-023010) with the total project involving a total investment of approximately \$12.64M to construct a 6-story, 71,000 total square foot mixed-use facility which includes storage and parking on the lowest level, retail and more parking on the first level, the commercial office space on the second floor, thirty-three residential apartment units on floors three through five and then three penthouse units and a clubhouse on the sixth floor and the creation of 4 new full-time permanent jobs with a commensurate annual payroll of \$160K. SITUATION: ENTERPRISE did not comply with the 2021 TIRC Recommendation (submit a full report within 60 days of receipt of notice and should the request not be fulfilled then the Agreement would be at risk of dissolution). 2021 was one year past the third year of the three-year job creation window with a commitment of 4 new jobs. Full reporting was received for RY2021 but there were no net new jobs between the two tenants at the Project Site. RECOMMENDATION: The TIRC found the Agreement to be Out of Compliance but recommended to CONTINUE and send a letter to Enterprise via Certified Mail noting the non-compliance with the 2021 TIRC Recommendation and also requesting jobs plan outlining process for attaining 4 net new jobs created as a result of the project within 60 days of receipt of the letter or the Agreement will be Dissolved.
- CSE Leasing dba Contract Sweepers & Equipment Company, Inc. (EZA 023-15-100; 75%/10-years; Year 5 of 10; 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 project costs 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. SITUATION:

No net new jobs two years beyond the 3-year job creation window and retained jobs below the job retention baseline (job creation commitment 3, job retention commitment 54). 49 retained jobs were reported. The investment in real property improvements was noted to be at 177% attainment of the commitment. **RECOMMENDATION:** The TIRC found the Agreement to be Out of Compliance but recommended to CONTINUE and send ENTERPRISE a letter via Certified Mail requesting a jobs plan, outlining and detailing any current difficulties in maintaining the 54 job baseline and how to achieve the net new job level of 3 with the jobs plan to be submitted to the City within 60 days of receipt of the letter.

- The Huntington National Bank et al (EZA 023-17-07; 75%/10-years; Year 4 of 10; CCSD) - *Project Scope:* The Project consists of the renovation of a vacant commercial facility (the old Meijer grocery store) of approximately 212,000 square feet. *SITUATION:* No net new jobs one year beyond the 3-year job creation window and retained jobs below the job retention baseline (job creation commitment 23, job retention commitment 1,179). 1,025 retained jobs were reported. The investment in real property improvements was noted to be at 168% attainment of the commitment. **RECOMMENDATION:** The TIRC found the Agreement to be Out of Compliance but recommended to CONTINUE and send ENTERPRISE a letter via Certified Mail requesting a jobs plan, outlining and detailing any current difficulties in maintaining the 1,179 job baseline and how to achieve the net new job level of 23 with the jobs plan to be submitted to the City within 60 days of receipt of the letter.
- The Zimmerman Companies, LLC, 1201 Dublin Road, LLC & Versa, LLC (EZA 023-17-09; 75%/10-years; Year 4 of 10; CCSD) - *Project Scope:* The Project consists of the renovation of a vacant commercial office facility of approximately 47,000 square feet at 1201 Dublin Road. *SITUATION:* Low jobs one year beyond the 3-year job creation window (job creation commitment 6, net new jobs 2, retained jobs of 6 meets the baseline). **RECOMMENDATION:** The TIRC found the Agreement to be Out of Compliance but recommended to CONTINUE and send ENTERPRISE a letter via Certified Mail requesting a jobs plan, outlining and detailing how to achieve the net new job level of 6 with the jobs plan to be submitted to the City within 60 days of receipt of the letter.

One (1) Agreement found to be out of compliance but recommended to Continue and be sent a letter requesting full reporting and a jobs plan within 60 days of receipt of the letter or the Agreement could be Dissolved

- 800 North High Investments, LLC (EZA 023-17-13; 75%/10-Years; Year 1 of 10; CCSD) – *Project Scope:* The portion of the overall project per the Agreement involves the investment of \$18.2M in real property improvements related to the 45,000 square feet of commercial office space on floors three through five and 86 (out of 144) structured parking spaces at 800 North High Street (parcel 010-001383), the creation of 30 new full-time jobs (by 2022) with a commensurate new job payroll of \$1,425,000. *SITUATION:* ENTERPRISE did not comply with the 2021 TIRC Recommendation (submit a Jobs and Payroll Report for the employees of We Work and a Jobs Plan outlining the process for attaining 30 newly created jobs by 2022 within 60 days of receipt of the letter; 100% of the commercial office space is leased to the co-working company We Work). For RY2021, ENTERPRISE again did not submit any tenant Jobs and Payroll Reports. RY2021 was the second year of the three-year job creation window with a commitment of 20 net new jobs. ENTERPRISE has advised the City that they did not (per the Agreement) include language in its lease with We Work to ensure that We Work provide job and payroll information

to ENTERPRISE for annual reporting. **RECOMMENDATION:** The TIRC found the Agreement to be Out of Compliance but recommended to CONTINUE and send a letter to ENTERPRISE via Certified Mail requesting the Jobs and Payroll Report for the employees of the tenant currently leasing 100% of the commercial office space from ENTERPRISE at the Project Site (We Work) and a jobs plan outlining the process for attaining 30 newly created jobs by 2022 within 60 days of receipt of the letter or the Agreement could be Dissolved.

One (1) Agreement individually reviewed and recommended to Continue and be sent a letter requesting full reporting within 60 days of receipt of the letter or the Agreement would be at risk of Dissolution

- RM Biltrite LLC & Watkins Road LLC (EZA 023-20-02; 75%/10-Years; Year 1 of 10; CCSD) – Project Scope: The Project consists of an \$1.65M investment in real property improvements related to the renovation of a vacant industrial warehouse distribution facility of approximately 177,566 square feet, the retention of 1 full-time job and the creation of 40 new full-time jobs with a commensurate payroll of \$1,677,740. **SITUATION:** ENTERPRISE was unable to fulfill the terms of the 2021 TIRC Recommendation, advising the City that they did not obtain CJPR information from their General Contractor or Sub-Contractors. For RY2021, the Jobs and Payroll Report as submitted did not include municipal income tax withholdings and ENTERPRISE is not aware if their payroll provider PAYCHEX is withholding municipal income taxes and this situation had yet to be rectified prior to the 2022 TIRC. **RECOMMENDATION:** The TIRC found the Agreement to be Out of Compliance but recommended to CONTINUE and send a letter to ENTERPRISE requesting an answer to the income tax withholding situation within 60 days of receipt of the letter. Should the request not be fulfilled within that time frame then the Agreement would be at risk of dissolution.

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

- Carr Supply Co. & EX2 Investments LTD (EZA 023-18-07; 75%/10-Years; Year 2 of 10; CCSD) – Project Scope: The project involves the investment of \$2.6M in real property improvements related to the expansion of the corporate headquarters and distribution facility by approximately 30,000 square feet at 1415 Old Leonard Avenue (parcel 010-231120), the retention of 122 jobs and the creation of 15 new full-time jobs with a commensurate new job payroll of \$521,456. **SITUATION:** ENTERPRISE did not report. **RECOMMENDATION:** The TIRC found the Agreement to be Out of Compliance but recommended to CONTINUE and send ENTERPRISE a letter via Certified Mail requesting that ENTERPRISE, within 60 days of receipt, submit their full annual report; if the full report is not received within 60 days of receipt of the letter then the Agreement will be dissolved.

TAX INCREMENT FINANCE DISTRICTS

The TIRC reviewed Ninety-four (94) Tax Increment Finance (TIF) Districts

The TIRC reviewed 94 TIF Districts within the following eighteen (18) school districts (*note: "CSD" indicates City School District and "LSD" indicates Local School District*): (1) Columbus CSD, (2) C-TEC Career and Technical Education Centers of Licking County, (3) Delaware Area Career Center, (4) Dublin CSD, (5) Eastland-Fairfield Career & Technical Schools, (6) Gahanna Jefferson CSD, (7) Groveport-Madison LSD, (8) Hamilton Local School District, (9) Hilliard CSD, (10) Licking Heights LSD, (11) New Albany-Plain LSD, (12) Olentangy LSD, (13) Pickerington LSD, (14) Reynoldsburg CSD, (15) South Western City School District, (16) Tolles Career & Technical Center, (17) Westerville City School District and (18) Worthington CSD. The breakdown per school district grouping is as follows: 69 TIFs within the Columbus CSD; 1 TIF within the Columbus CSD, Hilliard CSD, South Western CSD and Tolles Career & Technical Center District; 1 TIF within the Columbus CSD, Dublin CSD and Tolles Career & Technical Center District; 2 TIFs with the Columbus CSD, Gahanna Jefferson CSD and Eastland-Fairfield Career & Technical Schools District; 1 TIF within the Columbus CSD, Gahanna Jefferson CSD, Eastland-Fairfield Career & Technical Schools District, Licking Heights LSD and C-TEC Career and Technical Education Centers of Licking County; 1 TIF within the Columbus CSD, Groveport Madison LSD, Pickerington LSD, Reynoldsburg CSD and Eastland-Fairfield Career & Technical Schools District; 1 TIF within the Columbus CSD, Hamilton LSD and Eastland-Fairfield Career & Technical Schools District; 1 TIF within the Columbus CSD, New Albany-Plain LSD and Eastland-Fairfield CTS District; 1 TIF within the Columbus CSD and Westerville CSD; 2 TIFs within the Gahanna Jefferson CSD and Eastland-Fairfield CTS District; 4 TIFs within the Hilliard CSD and Tolles Career & Technical Center District; 2 TIFs within the Licking Heights LSD and C-TEC District; 1 TIF within the New Albany-Plain LSD and Eastland-Fairfield CTS District; 3 TIFs within the Olentangy Local School District and the Delaware Area Career Center District; 1 TIF within the Reynoldsburg CSD and Eastland-Fairfield CTS District; 1 TIF within the South Western CSD; and 2 TIFs within the Worthington CSD.

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

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
2022 COLUMBUS TAX INCENTIVE REVIEW COUNCIL

#	Consent #	(C) / Review (R) / RZ / RT	AGREEMENT NAME	TERM *	EZ/CRA	Job Creation Time Frame	Total Jobs	New Jobs #	Retained Jobs	New Job Payroll ?	Real Property Investment	Total Reported 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 Contract Payroll (if any)	Reported Real Property Investment	NOTES *	
37	RZ		Messiah (The Columbus LLC & Ohio Torne East Main 1223 LLC	2021-2630 (no filing)	EZ	9 2021 2 2022 3 2023	2	2	0	\$63,200	\$1,000,000	1	1	0	\$10,440	\$285	\$0	\$0	\$0	\$1,041,803	Low Jobs - Within Job Creation Window - 50% New Job Attainment - 104% RE Invest Attainment - Incomplete Reporting Initially	
38	C		Metrex Columbus LLC (aka 5380 Addalee)	2019-2028 (active)	EZ	7 2019 14 2020 22 2021 22 2021	22	22	0	\$1,120,000	\$13,300,000	28	21	7	\$988,016	\$8,153	\$510,543	\$11,988	\$0	\$3,612,518	95% New Job Attainment - 53% RE Invest Attainment	
39	C		Mc-Columbus Owner (aka Northwards, LLC #1)	2022-2031 (pending)	EZ	1 2023	0	0	0	\$0	\$12,000,000	281	281	0	\$7,337,960	\$188,867	\$0	\$0	\$0	\$3,698,336	No Job Commitment Limit 2022 - 207% RE Invest Attainment	
40	C		Midlife West Spirits, LLC (RY21 1st RV)	2024-2030 (new)	EZ	3 2021 8 2022 13 - 2023	14	0	14	\$0	\$2,000,000	0	0	0	\$0	\$0	\$0	\$0	\$0	\$5,349,911	Self under construction - 267% RE Invest Attainment	
41	C		Mission XC, LLC II (1280 GLRI)	2021-2030 (no filing)	EZ	5 2021 10 2022 10 2023	5	5	0	\$176,800	\$8,500,000	0	0	0	\$0	\$0	\$0	\$0	\$174,215	\$5,349,911	Self under construction - 28% RE Invest Attainment	
42	RZ		Mission XC, LLC II (1302 GLRI)	2021-2030 (no filing)	EZ	5 2021 10 2022 10 2023	5	5	0	\$176,800	\$8,500,000	0	0	0	\$0	\$0	\$0	\$0	\$120,896	\$3,032	\$7,484,667	Low Jobs - Within Job Creation Window - 0% New Job Attainment - 103% RE Invest Attainment
43	RZ		Mission XC, LLC III (1332 GLRI)	2021-2030 (no filing)	EZ	8 2021 15 2022 10 2023	5	5	0	\$176,800	\$8,500,000	0	0	0	\$0	\$0	\$0	\$0	\$0	\$6,683,648	Low Jobs - Within Job Creation Window - 0% New Job Attainment - 103% RE Invest Attainment	
44	C		Mission XC, LLC VI (1280 GLRI)	2021-2030 (no filing)	EZ	40 2021 60 2022 60 2023	20	20	0	\$824,000	\$33,500,000	236	236	0	\$5,852,096	\$128,177	\$0	\$0	\$0	\$35,974,695	1150% New Job Attainment - 187% RE Invest Attainment	
45	R1		MORGO Holding Co & Eastern Gateway LLC (FULL)	2008-2042 (multi- phased)	CRA	209 2020 485 2010 895 2011 F. Ann 1305 2023	2,450	2,450	0	\$98,583,333	\$84,000,000	3,471	1,199	2,272	16,092,786.73	\$1,400,247	283,677,869.51	7,035,965.15	\$330,780	\$8,289	219,611,158.56	Reported Late - Missed City and State Deadlines - Project currently consists of three (3) Single Tenet Assignment & Assumption Agreements, one (1) 2-Tenant Assignment & Assumption Agreement and one (1) Eastern Gateway building (with 8 tenants)
46	RZ		Ohio Power Company	2021-2029 (no filing)	EZ	2 2021 3 2022 4 2023	4	4	0	\$256,836	\$18,032,000	74	11	63	\$283,908	\$6,192,939	\$154,834	\$0	\$0	\$32,543,719	Reported Late - Missed City and State Deadlines - 27% New Job Attainment - 133% RE Invest Attainment	
47	C		Orange Barrel Media, LLC et al	2015-2024 (active)	EZ	4 2015 8 2016 12 2017	30	12	18	\$1,000,000	\$2,200,000	57	39	18	\$2,724,687	\$68,478	\$3,271,043	\$81,775	\$0	\$0	\$3,975,000	25% New Job Attainment - 181% RE Invest Attainment
48	C		Pinchal & Company LLC # 1	2022-2031 (no filing)	EZ	5 2022 10 2023 10 2024	0	0	0	\$0	\$16,000,000	0	0	0	\$0	\$0	\$0	\$0	\$77,789	\$11,818	\$16,127,236	Self under construction - 62% RE Invest Attainment
49	C		Pinchal & Company LLC # 2	2024-2032 (no filing)	EZ	5 2024 10 2025 10 2026	0	0	0	\$0	\$28,000,000	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Self under construction - 0% RE Invest Attainment
50	RZ		Pizzati GM Holdings LLC & Pizzati GM LLC	2020-2029 (active)	EZ	15 2020 26 2021 25 2022	25	25	0	\$1,250,000	\$13,750,875	23	2	21	\$7,171	\$179	\$1,861,341	\$46,534	\$0	\$26,684,084	Low Jobs - Within Job Creation Window - 8% New Job Attainment - 187% RE Invest Attainment	
51	C		Pizzati Stuart North Office LLC	2015-2024 (active)	EZ	20 by 2017	20	20	0	\$1,200,000	\$20,800,000	278	118	160	\$6,349,811	\$158,884	\$18,567,597	\$494,068	\$0	\$0	\$15,449,243	560% New Job Attainment - 75% RE Invest Attainment
52	C		Research Always Company, Inc & Hildreth Properties, Inc	2021-2030 (pending)	EZ	3 2021 6 2022 6 2023	15	3	12	\$12,200	\$2,215,000	16	4	12	\$186,943	\$4,174	\$740,718	\$18,518	\$149,149	\$4,277	\$3,709,711	133% New Job Attainment - 122% RE Invest Attainment
53	C		Revelation Holding, Inc the Cavalero Tape and Waterfalls Tape Roll Team LLC	2021-2030 (active)	EZ	5 2021 15 2022 20 2023	41	5	36	\$289,000	\$1,600,000	71	8	28	\$111,888	\$7,732	\$2,002,240	\$50,063	\$0	\$0	\$1,913,501	180% New Job Attainment - 120% RE Invest Attainment
54	RZ		Rick West Owner 2, 3 LLC & The Columbus- Franklin County Finance Authority #1 (1815)	2021-2036 (active)	CRA	3 2021 6 2022 10 2023	3	3	0	\$93,600	\$17,202,912	8	0	8	\$0	\$0	\$0	\$0	\$0	\$0	\$15,884,989	Low Jobs - Within Job Creation Window - 0% New Job Attainment - 92% RE Invest Attainment
55	RZ		Rick West Owner 2, 3 LLC & The Columbus- Franklin County Finance Authority #2 (1875)	2021-2036 (active)	EZ	3 2021 6 2022 10 2023	3	3	0	\$93,600	\$16,514,748	2	0	2	\$0	\$0	\$0	\$0	\$0	\$0	\$15,884,989	Low Jobs - Within Job Creation Window - 0% New Job Attainment - 86% RE Invest Attainment
56	C		Riverside Hotel, LLC	2014-2023 (active)	EZ	5 2015 5 2016 5 2017	6	6	0	\$771,560	\$13,070,000	22	18	4	\$327,032	\$8,310	\$134,646	\$3,366	\$0	\$0	\$13,588,428	380% New Job Attainment - 122% RE Invest Attainment
57	RZ		RM Blinn LLC & Wilcox Road LLC	2021-2030 (active)	EZ	5 2021 23 2022 40 2023	6	5	1	\$209,718	\$1,650,000	0	0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,286,577	Low Jobs - Within Job Creation Window - 0% New Job Attainment - Attainment in Places but Cannot Count Jobs - 142% RE Invest Attainment
58	RZ		TKS Industrial Company et al (RY21 1st RV)	2023-2032 (new)	EZ	3 2023 3 2024 3 2025	60	0	60	\$0	\$1,233,660	0	0	0	\$0	\$0	\$0	\$0	\$132,165	\$3,153	\$1,111,495	Incomplete Report - No CJPR Initially - Still under construction - 90% RE Invest Attainment
59	C		Town Square LP & Heartland Bank	2014-2023 (active)	EZ	1 2015 2 2016 2 2017	2	2	0	\$80,000	\$80,000	7	2	5	\$203,527	\$4,941	\$54,110	\$8,144	\$0	\$0	\$1,391,444	100% New Job Attainment - 150% RE Invest Attainment
60	C		UPH Holdings, LLC dba University Plaza Hotel	2017-2026 (active)	EZ	15 2020 15 2021 15 2022	15	15	0	\$853,000	\$35,000,000	54	51	3	\$1,406,830	\$35,171	\$412,134	\$10,303	\$0	\$0	\$56,187,731	340% New Job Attainment - 180% RE Invest Attainment
61	C		V&S Columbus, et al	2014-2023 (active)	EZ	2 2015 3 2016 4 2017	78	4	74	\$120,000	\$6,400,000	119	48	74	\$1,695,956	\$42,388	\$7,044,256	\$178,108	\$0	\$0	\$7,806,000	112% New Job Attainment - 122% RE Invest Attainment
62	C		Whirlpool Corporation, Penske Logistics, DORRREEEF US P&P	2006-2023 (active)	CRA	0 2011 0 2012 360 2013 3 2013 136 2013	200	200	0	\$5,609,426	\$46,200,000	148	148	0	\$,388,047	\$136,688	\$0	\$0	\$0	\$0	\$3,215,979	73% New Job Attainment - 137% RE Invest Attainment
63	C		Wood Real Estate LLC & Wood Operating Co.	2014-2023 (active)	EZ	0 2012 2 2013 3 2014	15	3	12	\$111,300	\$4,000,000	25	13	12	\$772,820	\$18,930	\$843,314	\$19,791	\$0	\$0	\$5,284,094	433% New Job Attainment - 132% RE Invest Attainment
64	RZ		Zimmerman Companies, LLC, 1201 Dublin Road, LLC & Versa, LLC	2018-2027 (active)	EZ	2 2018 4 2019 5 2020	17	0	0	\$290,000	\$1,980,000	8	2	6	\$41,157	\$805	\$631,537	\$13,288	\$0	\$0	\$1,746,969	Low Jobs - 33% New Job Attainment - Outside Job Creation Window - 155% RE Invest Attainment
							9,847	4,060	4,997	\$187,770,081	\$1,165,470,174	10,169	3,287	6,887	\$740,489,797	\$3,545,823	\$733,712,970	\$18,286,914	\$12,702,793	\$304,309	\$1,402,459,911	
65	C		NetJets Inc. & Realty Income Properties B LLC	2012-2021 (pending)	EZ	9 2011 18 2012 19 2013	1,326	19	1,306	\$1,459,533	\$5,000,000	1,625	319	1,306	\$12,949,141	\$317,581	\$168,442,548	\$4,133,063	\$0	\$0	\$21,214,468	1867% New Job Attainment - 142% RE Invest Attainment
							1,326	19	1,306	\$1,459,533	\$5,000,000	1,625	319	1,306	\$12,949,141	\$317,581	\$168,442,548	\$4,133,063	\$0	\$0	\$21,214,468	

ATTACHMENT B - COUNCIL MEMO - CONSENT
2022 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 or have yet to file for the abatement they are labeled as FUTURE. NEW indicates new to the portfolio this year. These Agreements will be voted on as a group to Continue.

A B C (A: # on Consent Agenda; B: # in School District; C: # on School Report)
COLUMBUS CITY SCHOOL DISTRICT

1	1	4	810 Grandview LLC	EZ	NEW
2	2	5	900 Short North, LLC	EZ	
3	3	6	Abbott Laboratories	EZ	FUTURE
4	4	7	Agler Joint Venture, LLC	EZ	NEW
5	5	8	Andelyn Biosciences, Inc.	EZ	NEW
6	6	10	Black Sapphire C Columbus University 2014 Inc.	EZ	EXPIRE
7	7	12	Calgon Carbon Corporation et al	EZ	FUTURE
8	8	14	Columbus Equipment Company	EZ	
9	9	15	Coulter Properties LCC & Coulter Ventures, LLC	EZ	
10	10	16	CoverMyMeds LLC et al	EZ	FUTURE
11	11	18	E.W. High Street LLC & E.W. Hubbard High LLC	CRA	
12	12	19	FlightSafety International, Inc.	EZ	
13	13	21	Franklin International, Inc. & F.I. Industries, Inc. (#1)	EZ	
14	14	22	Franklin International, Inc. (#2)	EZ	NEW
15	15	24	Gravity (The) Project, LLC	EZ	
16	16	25	Gravity (The) Project, LLC 2 dba Kaufmann Development	EZ	FUTURE
17	17	26	Hamilton Crossing BL LLC & Big Lots, Inc.	CRA	
18	18	28	HQ Office I, LLC	EZ	NEW
19	19	29	Hubbard Park Place, LLC	EZ	
20	20	31	Jai Guru, LLC	EZ	
21	21	32	JBG Enterprises, LLC & America's Floor Source	EZ	
22	22	33	Knightsbridge Olentangy, LLC	EZ	
23	23	34	Lincoln Pearl LLC	CRA	FUTURE
24	24	35	Lykens Companies LLC & 1086 N Fourth St LS, LLC	EZ	FUTURE
25	25	38	Meritex Columbus, LLC (aka 6380 Adelaide)	EZ	
26	26	39	MI-Columbus Owner (fka Montwards, LLC #2)	EZ	FUTURE
27	27	40	Middle West Spirits, LLC	EZ	NEW
28	28	41	Mission XC, LLC I (1260 LGR)	EZ	FUTURE
29	29	44	Mission XC, LLC VI (1280 LGR)	EZ	FUTURE
30	30	47	Orange Barrel Media, LLC & OB Franklinton Development, LLC	EZ	
31	31	48	Pinchal & Company LLC II	EZ	FUTURE
32	32	49	Pinchal & Company LLC III	EZ	FUTURE
33	33	51	Pizzuti Short North Office LLC	EZ	
34	34	52	Research Alloys Company, Inc. et al	EZ	FUTURE
35	35	53	Revolucion Holding, Inc. dba Condado Tacos et al	EZ	FUTURE
36	36	56	Riverview Hotel, LLC	EZ	
37	37	59	Town Square LP & Heartland Bank	EZ	
38	38	60	UPH Holdings, LLC dba University Plaza Hotel	EZ	

**ATTACHMENT B - COUNCIL MEMO - CONSENT
2022 COLUMBUS TAX INCENTIVE REVIEW COUNCIL**

39	39	61	V&S Columbus Galvanizing et al	EZ
40	40	62	Whirlpool Corporation et al	CRA
41	41	63	Wood Co. Building, LLC & Wood Operating Co.	EZ

COLUMBUS CITY & GAHANNA JEFFERSON CITY SCHOOL DISTRICTS

42	1	65	NetJets Inc. & Realty Income Properties 6 LLC	EZ	EXPIRE
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GAHANNA JEFFERSON CITY SCHOOL DISTRICT

43	1	66	AirSide 1 (One) LLC (aka BVK US II Columbus, LLC #1)	EZ	
44	2	67	AirSide 2 (Two) LLC (aka BVK US II Columbus, LLC #2)	EZ	
45	3	68	AirSide 3 (Three) LLC (aka BVK US II Columbus, LLC #3)	EZ	
46	4	69	AirSide 5 (Five) LLC	EZ	FUTURE
47	5	71	Settle-Muter Electric, Ltd.		NEW

HAMILTON LOCAL SCHOOL DISTRICT

48	1	85	Magellan Enterprises LLC	CRA	NEW
49	2	86	Pinchal & Company LLC (aka Columbus STS, LLC)	EZ	FUTURE
50	3	87	Shook Road Storage, LLC	EZ	NEW

HILLIARD CITY SCHOOL DISTRICT

51	1	75	Allied Mineral Products, Inc.	EZ	
52	2	76	Ball Metal Food Container, LLC	EZ	
53	3	77	Boehringer Ingelheim Roxane Inc. #3	EZ	
54	4	78	Boehringer Ingelheim Roxane Inc. #4	EZ	FUTURE
55	5	79	Lex 1860 Walcutt LLC (fka HCP Walcutt, fka Cbus Indus Owner)	EZ	FUTURE
56	6	80	Marble Cliff Canyon, LLC	EZ	NEW
57	7	81	Micro Electronics, Inc. et al	EZ	
58	8	82	Midwest Motor Supply & PEDC Property Management	EZ	
59	9	83	United Parcel Service, Inc. & BT-OH	EZ	FUTURE

SOUTH WESTERN CITY SCHOOL DISTRICT

60	1	91	MSC Industrial Direct Co., Inc. et al	EZ	
61	2	92	T. Marzetti Company	EZ	NEW

WORTHINGTON CITY SCHOOL DISTRICT

62	1	93	SEA, LTD.	EZ	
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ATTACH C - COUNCIL MEMO - REVIEW A (R1)
2022 COLUMBUS TAX INCENTIVE REVIEW COUNCIL

Agreements are placed on Review Agenda A (R1) if they missed the State reporting deadline 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 investment periods or have yet to file for the abatement they are labeled as FUTURE. NEW indicates new to portfolio this report year. These Agreements will be voted on as a Group to Continue and be sent letters advising of the need for accurate and timely reporting.

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

COLUMBUS CITY SCHOOL DISTRICT

1	1	1	1489 Rohr Holding, LLC	EZ	NEW
2	2	20	Fortuity Holding LLC & Fortuity Calling LLC	EZ	FUTURE
3	3	45	MORSO Holding Co. & Easton Gateway, LLC	CRA	FUTURE

GROVEPORT MADISON LOCAL SCHOOL DISTRICT

4	1	72	Cloverleaf Cold Storage Co. et al #2	EZ	
5	2	73	Cloverleaf Cold Storage Co. et al #3	EZ	FUTURE

HILLIARD CITY SCHOOL DISTRICT

6	1	84	Vandalia Rental (BND Rental)	EZ	NEW
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**ATTACHMENT D - COUNCIL MEMO - REVIEW B (R2)
2022 COLUMBUS TAX INCENTIVE REVIEW COUNCIL**

Agreements are placed on Review Agenda B (R2) due to incomplete initial reporting or if jobs are low within the job creation window. 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.

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

COLUMBUS CITY SCHOOL DISTRICT

1	1	2	711, LLC & Wood G.P., Ltd.	EZ	
2	2	9	Bertec, LLC & Bertec Corporation	EZ	FUTURE
3	3	23	Granite (1901 Beggrow) LLC (fka Rick West et al)	CRA	
4	4	27	Hirschvogel Incorporated #2	EZ	
5	5	36	McDaniel's Construction Corp. Inc. et al	EZ	FUTURE
6	6	37	Merchant (The) Columbus, LLC et al	EZ	FUTURE
7	7	42	Mission XC, LLC II (1302 LGR)	EZ	FUTURE
8	8	43	Mission XC, LLC III (1322 LGR)	EZ	FUTURE
9	9	46	Ohio Power Company	EZ	FUTURE
10	10	50	Pizzuti GM Holdings LLC & Pizzuti GM LLC	EZ	FUTURE
11	11	54	Rickenbacker West Owner 2-3 et al #1 (1815 Beggrow)	CRA	FUTURE
12	12	55	Rickenbacker West Owner 2-3 et al #2 (1675 Beggrow)	CRA	FUTURE
13	13	58	TKS Industrial Company et al	EZ	NEW

GAHANNA JEFFERSON CITY SCHOOL DISTRICT

14	1	70	Distinctive Surfaces, LLC et al (fka AirSide 4 (Four) LLC)	EZ	FUTURE
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HILLIARD CITY SCHOOL DISTRICT

15	1	74	Advanced Turf Solutions Inc. & ATS Columbus Investments II, LLC	EZ	
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SOUTH-WESTERN CITY SCHOOL DISTRICT

16	1	90	Jana Holdings, LLC & Acorn Distributors, Inc.	EZ	
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**ATTACHMENT E - COUNCIL MEMO - REVIEW C (R3)
2022 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 investment periods or have yet to file for the abatement 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 (or Dissolve).

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

COLUMBUS CITY SCHOOL DISTRICT

1	1	3	800 N High Investments LLC (fka Hubbard High Acquisition)	EZ	FUTURE
2	2	11	Brunner (The) Building, LLC	EZ	
3	3	13	Carr Supply Co. & EX2 Investments	EZ	
4	4	17	CSE Leasing dba Contract Sweepers	EZ	
5	5	30	Huntington (The) National Bank et al	EZ	
6	6	57	RM Biltrite LLC & Watkins Road LLC	EZ	FUTURE
7	7	64	Zimmerman (The) Companies, LLC & 1201 Dublin Road, LLC	EZ	

OLENTANGY LOCAL SCHOOL DISTRICT

8	1	88	Pointe at Polaris Phase I & Phase II et al	CRA	
9	2	89	Polaris Medical Office Development, LLC	EZ	