

MEMORANDUM

To: Columbus City Council

From: Michael H. Stevens, Development Director

Date: September 1, 2022

RE: 2022 Tax Incentive Review Council Recommendations

Office of the Director 111 N. Front St., 8th Floor Columbus, OH 43215-2806 (614) 645.7795 (614) 645.6675 [FAX]

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Division of Land Redevelopment 845 Parsons Ave. Columbus, OH 43206-2347 (614) 645.5263 (614) 645.6675 [FAX] 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 (R2) 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 (HLSD): 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 followup 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

Summary of 2022 TIRC Recommendations page 3 of 8 (not including attachments)

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 threeyear 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.
- <u>CSE Leasing dba Contract Sweepers & Equipment Company, Inc.</u> (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. <u>SITUATION</u>:

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. <u>RECOMMENDATION</u>: 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. <u>SITUATION</u>: 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). <u>RECOMMENDATION</u>: 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. <u>RECOMMENDATION</u>: 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.

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	(C) ¹ Revie (R1/R R3) ^{2,1}	AGREEMEN NAME	TERM ⁴	EZICRA	Job Creatio Time Frame	n Total Jobs	New John ⁸	Retaine Jobs	d New Job Payroll ⁷	Real Property Investment	Total Reporte Jobs		d Reporte Retaine Jobs		Reported New Job Payroll Withholdings	Retained Job	Repurtee Retained Job Withholdings	Reported Construct Payroll (If any)	Reported Construct Payroll Withholdings any)	Reported Real Property Investmen	NOTES*
	COLUM	1489 Ruly			1		_			1		_		-	-			-		-	
1	R1	Holding, LLC (RY21 1st R	2325-2034 (new)	62	2 2002 4 7923 7 - 2236		,			g \$25,000,000								#743.000			Reported Late - Missed City and State Deadlines - Still under carelination
2	R2	711 LLC & Wood G.P. Ltd.	2319-2328 (active)	E2	2 - 2019 4 - 2020 7 - 2021				\$218.40		6							\$712,960		\$15,405.81	Low Jobs - Within Job Creation Window - D% New Job Attainment - 71% RE Invest
3	R3	800 N High Investments	2020-2029 (aniive)	EZ	10 - 2000 20 - 2021							1	0 6	\$1	SC SC	\$6,419,943	\$160,499	\$0	5	\$24,806.51	Low Jobs - Within Window - Incomplete Report - No Tenant JPRs - Did Not Comply
4	С	810 Grandview	2022-2631	EZ	5 - 2022 5 - 2022 10 - 2023	20	20	- 6	\$950,00	\$18,200,000		D	0	SO SO	\$0	\$0	\$0	\$0	5	\$56.730.07	with 2021 TIRC Recommendation Still under construction - 63% RE Invest
5	С	900 Short North, LLC	(no filing) 2019-2028	EZ	20 - 2024 10 - 2019 25 - 2020	- 0	0		S	\$19,200,000		-	-					\$200,482	\$0,18	6 \$12,099,76	
Б	С	Abbott Laboratories	(active) 2021-2030	EZ	40 - 2021 12 - 2021 24 - 2022	4:	40		\$2,520,00	0 \$5,500,000	183	11:	6	\$1,830,101	\$45,793	\$4,296,485	\$107,474	\$0		\$11,869.22	
		Agler Joint	(no filing) 2022-2031		38-2021 10 2022	440	12	428	\$737,053	\$11,741,000	456	21	42	\$2,025,723	\$50,643	\$33,151,223	\$828,781	\$0	s	\$18,550.19	2 Attainment
7	C	Venture, LLC (RY21 1st RY	(EZ	15 2020 15 2024	0	р	o	\$6	\$13,500,000				\$0	\$0	50	\$0	\$1,051,898	\$25.01	\$13,667,00	Still under construction - 101% RE Invest Attanwood
8	С	Andelyn Biosciences, Inc. (RY21 1s RY)	2824-2038 (new)	EZ	0 - 2004 10 - 2025 30 - 2006	205	0	205	\$0	364,000,000								\$3,112,908		\$41,714,66	Still under construction - 55% RE Invest
9	R2	Bertec, LLC 8 Bertec Corporation	2019-2028 (no filing)	EZ	4 30°9 10-2020 15-2021	50	15	36	\$804,360	\$4,758,000	36		31	50	\$0	52 507 430	\$62,521	\$0	s		Low Jobs - Final Year Job Creation Window - 0% New Job Attainment - 95% RE Invest
10	С	Black Sapphire C Columbus	2012 2021 (expering)	EZ	8 try 2014				\$375,000		17	17									213% New Job Allamment - 124% RE Invest
11	Pt3	Brunner (The) Building, LLC	2018-2027 (active)	EZ	1 3818 3 2019 4 2020		j		100000000000000000000000000000000000000			- "		\$499,668	\$12,773	\$0	\$0	\$0	\$1	\$14,136,794	Low Jobs - 25% New Job Attainment - Outside Job Creation Window - 129% RE
12	С	Caigon Carbon	2021-2030	EZ	0 2921	4	4	0	\$160,000	\$1,940,000	23	1	22	\$202.006	\$5,196	\$3,759,019	\$93,981	\$0	\$1	\$2,504,480	Invest Attainment No Job Commisment Uniol 2023 - 108% RE
12		Corporation et al Carr Supply	(astive)		15 2019 5 2019	37	0	37	\$0	\$3,000,000	34	o	34	\$0	\$0	\$2.825.334	\$70.593	\$0	\$0	\$3,245,841	Invest Accument
13	R3	Co. & EX2 Investments	2320-2028 (active)	EZ	10 - 2020	137	15	122	\$621,466	\$2,600,000	0	0	0	\$0	\$0	\$0	\$0	\$0	so	\$0	Elid Not Report
14	С	Columbus Equipment Company	2015-2025 (active)	EZ	1 -2015 2 - 2016 2 - 2017	76	2	74	\$80,000	\$2,000,000	104	30	74	\$1 163,066	\$29.076	\$8.250.871	\$206.632	50	\$0	\$5,429,403	1500% New Job Attainment - 271% RE Invest Attainment
15	С	Coulter Properties LLC & Coulter Ventures, LLC dba Rogue Fitness	2316-2025 (active)	E.Z	36 2817 86 2813 90 2819	427	90	337	\$3,900,000		889	532		\$37.260.296	\$932.014		\$359,186	\$0		\$49.744.679	591% New Job Attainment - 155% RE Invest Attainment
16	C	CoverMyMeds LLC et al PHASE 1 & 2	2022-2036 (Na Filing)	EZ	500-2020 742 2021 1,000-2022	1.334	742	592	\$53,974,419	\$205,000,000								\$4.402.231	\$104.157	\$263.743.009	Still under owestroction - 113% RE Invest Alsonment
17	R3	CSE Leasing dba Contract Sweepers & Equipment	2017-2026 (active)	EZ	2 2017 3 2016 3 2019													34.402.231	\$104,107	120.41.00	Low Jobs - Outside Job Creation Window - 177% RE invest Attainment
18	С	EW High Street LLC & EW Hubbard	2014-2028 (active)	CRA	No. 1844	57	3	54	\$85.280	\$756,000	49	0	49	\$0	\$0	\$2,286,238	\$57,157	\$0	\$0	\$1,339,393	Parking Garage Only - No Job Commitments - 213% RE invest Attainment
19	С	High LLC FlightSafety International.	2315-2324 (sclive)	EZ	30-2015 6 - 2015 13 - 2018 18 - 2017	0	0	0	\$0	\$2,800,000								\$0	\$0	5.976.604	167% New Job Attainment - 81% RE Invest
H		Inc. Fortuity Holding &	2028-2029		0 2000	155	18	137	\$1,118,000	\$22,500,000	167	30	137	\$1,763,956	\$44,099	\$19,489,438	\$487.230	\$0	so	\$18,152,342	Altainment
28	R1	Fortuity Calling Franklin	(activa)	EZ	25 2021 100 2022	27	25	2	\$905,000	\$5,380,000	35	33	2	\$195,303	\$4,885	\$114,559	\$2,864	\$0	\$0	\$10,088,748	132% New Jois Attentment - 188% RE Invest Attentment
21	С	International, Inc. #1	2019-2028 (active)	EZ	2-2019 4-2000 5-2021	340	5	335	\$290,000	\$3,369,800	382	47	335	\$1,467,684	\$36.693	\$28,969,988	\$724,255	\$0	\$0	\$3,110,346	940% New Job Attainment - 92% RE Invest Attainment
22	С	Franklin Intrnational, Inc. #2 (RY21 1st RY)	2021-2630 (new)	EZ	0 3021 2 3022 2 2023	15															Still Under Construction - all reported data shown under Franklin #1
23	R2	Granite (1901 Beggrow) LLC	2319-2033 (sclive)	CRA	0 - 3819 40 - 2020 80 - 2021			15	30	\$6,000,000											Low Jobs - Within Job Creation Window - 0% New Job Attainment - 93% RE Invest
24	С	(fka Rick West Gravity (The) Project, LLG	2818-2027 (active)	EZ	16 2019	80	80	0		\$34,492,407	5.3	0	53	0	\$0	2.683,908	67,095	3C	\$0	37 036 575	Attainment 218% New Job Attainment - 129% RE Invest
25	c	Gravity (The)	2023-2032	EZ	50 - 2021 15 - 2023 30 - 2004	50	50	0	\$2,000,000	\$11,480,000	274	109	165	\$3,263,090	\$77,714	\$8,967,903	\$223.857	\$0	\$0	\$14 845 034	Attainment Still under construction - 19% RE Invest
H		Project, LLC 2 Hamilton Crossing BL	(no filing)		50 - 2005	0	g	0	50	\$31,176,371	-	-	-	-		-	-	\$130,342	\$3,261	\$5,965,637	Attainment
26	c	LLC BLHQ, LLC 8 Big Lefs, Inc.	2318-2027 (active)	CRA	6 2018 6 2019 8 2000 12 2019	755	5	750	\$362,500	\$2,670,000	797	47	750	811.062	\$20,277	158,301 115	3,959,779	\$0	\$0	57,868,228	940% New Job Attentioned 2107% REI Investi Attention
27	R2	Hirschvogel Inc. #2	2017-2026 (active)	EZ	24 - 2020 30 - 2021	352	30	322	\$1,160,000	\$3,970,000	259	0	259	\$0	\$0	\$15,258,717	\$361,278	\$0	\$0	\$12,101,299	Low Jobs - Within Job Creation Window - 0% New Job Attainment - 117% RE Invest Attainment
28		HQ Office 1, LLC (RY21 1st RY)	2823-2032 (new)	EZ	5 2003 19 2004 15 2005	0	o	0	\$0	\$19,200,000								\$1,566,901	\$38.361	\$16.691.575	Still under construction - 87% RE Invest Attainment
29	С	Hubbard Park Place, LLC	2019-2028 (active)	EZ	1-2018 3 2319 4 2000									200222222				1.300,301	230.301	\$10,001,075	175% New Job Attainment - 2334% RE Invest Attainment
30	R3	Huntington National Bank	2018-2027	EZ	7 - 2018 15 - 2019	4	4	0	\$160,000	\$1,260,000	60	7	53	\$233,220	\$5 831	\$6,261 792	3152.130	\$0	\$0	\$29,407,394	Low Jobs - Outside Job Creekon Window
31		et al Jai Guru, LLC	(solivs) 2016-2025		5 - 2017 5 - 2018	1,202	23	1,179	\$1,380,000	\$18,000,000	1,025	8	1,025	\$0	\$0	\$63,036,214	\$1,575,910	\$0	\$0	\$30,180,636	188% RE Invest Attainment 260% New Job Attainment - 117% RE Invest
		JBG Enterprises	(active)		5 2019	5	5	0	\$167,000	\$8,500,000	13	13		\$295,421	\$7,386	\$0	\$0	\$0	\$0	\$9,982,999	Attainment
32	С	Amenica's Finer Source Knocksbridge	2318-2627 (mmlive)		19 2019 16 2000	135	16	119	\$639,280	\$2,920,000	182	62	119	\$1,978,489	\$49,462	\$11 343 134	\$283,578	5 0	\$0	\$3,499,298	888% New Job Attainment - 120% RE Invest Attainment
33	C	Dientangy,	2014-2023 (active)	EZ	1 2014 2 2015	2	2	0	\$56,160	\$3,000,000	8.3	2	81	\$17,432	\$436	\$6,121,750	\$153,044	\$0	\$0	\$3,897,062	100% New Job Attainment - 130% RE Invest Attainment
34	С	Lincoln Pearl LC	2621-2635 (no filling)	CRA		0	0	0	\$0	\$5,250,000								\$0			Parking Garage Only - No Friding - No Job Commitments - 242% RE Invest Attainment
35	c	Lykens Companies LLC & 1386	2921-2030 (coordina)	EZ	2 2000 4 2021													30	30	12,700,001	00% New Job Attainment 155% RE Invost
+	-	North Fourth St LS, LLC McDaniel's Construction	(pending)	-	8 2022	14	4	10	\$120,000	\$4,750,000	69	16	53	\$324,858	\$8,105	\$5,794,597	\$147.535	\$0	\$0	\$7,408.019	Attanment
36	R2	Corp., Inc. & DE Development, Ltd.	2021-2630 (pending)	EZ	1 2021 2 2022 2 2023	12	1	17	350,000	\$800,000	9		g	\$0	\$0	\$2,892,846	\$72,321	\$0	•		Low Jobs - Within Job Craelien Window - 7% New Job Allaimment - 1326% RE Invest Allanment
												- 4		201	207	*a.w32,040	*/ Z.md 1	30	20	\$8,205,604	

	# R	onsent (C) ⁷ / Review R1/R2/ R3) ^{7,34}	AGREEMEN NAME	IT TERM	EZ:CRA	Job Creatio Time Frame	Jobs	New Jobs 1	Retained Jobs	New Job Payroll ⁷	Real Property Investment	Total Reported Jobs	Reported New Jobs	Reported Retzined Jobs	Reported New Job Payroll	Reported Nev Job Payroll Withholdings	Retained Job	Reportee Retained Job Withholdings	Reported Construct Payrell (if any)	Reported Construct Payrell Withholdings any)	Reported Real Property investmen	NOTES *
3	7	R2	Mouthant (The) Collembus LLC & Olde Tomne East Main 1223 LLC	2031-263 (no filling	EZ.	2 3024 7 2022 2 3033		2	2 0	\$83 20	0 \$1 000 000	,	1		\$39 440	\$20	6 50	\$0	sc	5	C \$1 C41 80	Low Jobs - Within Job Creation W. ndows 50% New Job Attainment - 104% RE Inve Attainment - Incomplete Reporting Initial
34	8	С	Meritex Celumbus. LLC (aka 536 Adelaste) Mr-Columbus	2019-202 (aclive)	â EZ	7 2019 14 2898 72 2021	Z	2 2	2	\$1 129 00	810 300 000	28	21	,	\$388,016	\$8 15		\$11 988		si si		95% New Job Attainment - 93% RE Inves Attainment
36	+	С	Owner (fka Montwards, LLC #2) Middle West	2022-203 (pending)	EZ	7 2022 2 2003 4 2003 3 2024			0	80	\$12,000,000	281	281	.01	\$7,337,969	\$188,96	2 50	\$()	\$0		\$35,696,33	No Job Commitment Until 2022 - 297% R
40	-	-	Spirits, LLC (RY21 1sl RY) Mission XC, LLC I (1260	2024-2333 (sew) 2021-2036		8 2000 13 - 2028 5 2021	14		14	\$0	\$2,000,000								\$124.215	\$2,670	\$5,349.91	
	-		LGR) Mission XC.	(no filing) 2021-2030		10 - 2022 10 - 2023 5 - 2021	5		6	\$176,800	\$9,500,000								\$120,995	\$3,025	\$2,494.95	
42	-	- 1	LLC II (1302 LGR) Mission XC.	(no filing)	EZ	10 - 2023 10 - 2023 8 - 2021	5	. 5	0	\$176,800	\$6,500,000	0	0	0	\$c	\$0	\$0	\$0	SO	\$0	\$6,583,54	
43	,	R2	LLC III (1322 LGR) Mission XC.	2021-2036 (no filing)	1.2	15 2002 19 2003	5	5	o	\$176,800	\$6,500,000	0	0	0	\$0	50	\$0	\$0	\$0	\$0	\$7,097,910	Low Jobs - Within Job Creation Window - 0% New Job Attainment - 126% RE Invest Attainment
44		C	LC VI (1280 LGR)	2021-2830 (no filing)	EZ	20 - 2021 40 2922 60 - 2023	20	20	0	\$524,000	\$33,500,000	236	236	0	\$5 852 096	\$128,177	\$0	\$0	\$0	\$0		1180 S New Job Attainment - 187% RE
45	ŧ	R1 E	MORSO Holding Co. & Easton Sateway, LLC FULL)	2908-2942 (multi- phased)	CRA	200-2000 400-2010 600-2011 F.dum 12/01/2020	2.450	2.450	0	\$98 583 333	\$164,000,000	3,471	1,199	2 272	56.902.786.73	\$1,400,247		7,035 966 15				Reported Late - Missed City and State Deadleros - Project currently consists of three (3) single financi Assignment 8 Assumption Agreements, one (1) 2-tenant Assignment 6 Assumption Agreement and tine (1) Eastern Galaviery building (with 6
46	F		Ohio Power Company	2021-2029 (no filing)	EZ	2 3021 3 - 2022 4 - 2023			0		\$16 937 000	74	11								219.610 +19.50	Reported Late - Missed City and State Deadlines - 275% New Job Attainment -
47		C N	Orange Barrel Media, LLC et	2015-2924 (active)	EZ	4 - 2015 8 - 2016 12 - 2017								63	\$283,906	\$7,098	\$8,192,939	\$154,824	\$0	\$0	\$22,543,719	133% RE Invest Attainment 325% New Job Attainment 181% RE Inves
48			Finchal & Company LLC	2022-2031 (no filing)	EZ	5 2022 10 - 2023 20 - 2024	36	12	18	\$1,000,000	\$2,200,000	57	39	18	\$2,724,987	\$68,476	\$3,271,043	\$81,775	\$0	\$0	\$3,975,000	Still uniter construction - 62% RE Invest
49	,		finchal & Company LLC	2024-2033	EZ	5 - 2004 5 - 2004 10 - 2025	0	0	6	30	\$26,000,000	-	_	-+	-				\$727,789	\$11,818	\$16,127,236	Attainment Stiff under construction - 0% RE Invest
50	R	77 H	I Izzuti GM Ioldings LLC	(no filing) 2020-2029	EZ	20 2026 15 2030 26 2021	0	0	0	So	\$26,000,000	-	-		-				\$0	\$0.	\$C	Attaurment Low Jobs - Willer Job Creation Window -
		ů	Pizzuti GM LC izzuti Short	(Schve)		25 2021 25 2022	25	25	0	\$1,250,000	\$13,756,675	23	2	21	\$7,171	\$179	\$1,861,341	\$46 534	\$0	\$0	\$25,684,084	8% New Job Attachment - 187% RE Invest Attachment
51	C	u	orth Office LC	2015-2024 (active)	EZ	20 by 2017	20	20	G	\$1,230,000	\$20,600,000	278	118	160	\$6,349,811	\$158.884	\$18,567,597	\$494,688	\$0	\$0	\$15,449,243	590% New Job Attainment - 75% RE Invest Attainment
52	С	Al Ci & Pr	esearch lloys ompany, Inc Hildreth roperties, c.	2021-2230 (pending)	EZ.	3 2621 5 2622 5 2623	15	3	12	\$112,200	\$2,215,000	16	4	12	\$166,943	\$4 174	874D 778	\$18.518	\$149.149	64 277	\$2,708,711	133% New Job Attanment - 122% RE Invest Attanment
53	С	Ta With Ta	e-eléments niding, Inc in Candincio 1006 2001 setteratio set Roal date LLC	2021-2030 (motive)	E2	d - 2621 15 2622 20 - 2623	41	5	36	\$200,000	\$1,600,000	71	9	36	\$111,885	\$2,732	\$2,002,242	\$50,053	\$0		\$1.913.501	180% New Job Attainment - 120% RE Invent Attainment
54	Rú	Cu LL Ge 2 Fr Ca Fir Au	ick West where 2.3 C.S. The siturables- audite sents sents sents thority #1 815)	Z221-Z036 (active)	CRA	3 2521 6 2522 16 2003	2			fra ene	\$17,202,912											Low Jabs - Within Job Creation Wundow - 0% New Job Attainment - 92% RE Invest Attainment
55	R2	Ow LLI Co Fre Co Fin Aut	nk West wher 2-3 C & The slumbus- anklin unty sance thority #2 575)	2 021-2035 (motive)	ÉZ	3 - 2021 6 - 2022 10 - 2023	3	3	0		\$16,514,749	2	0	2	0	\$0	402.526 90.429	4,220	\$0	\$0	15.884.989 15.884.989	Low Jelse - Within Job Crosilles Window - 0% New Jeb Attainment - 69% RE Invest Attainment
56	С		rerview tel. LLC	2014-2023 (active)	EZ	5 - 2015 5 - 2016 5 - 2017	5	5	0	\$271,560	\$13,370,000	22	18	4	\$332.032	\$8,310	\$134.645	\$3,366	\$0			160% New Job Attainment - 102% RE Invest Attainment
57	R3		Vatkins Rload I	2021-2830 (active)	EZ	5 2021 23 - 2022 40 - 3000	6															Low Jobs - Within Job Creation Window - 0% New Job Attainment - Absternent in Place but Cannot Count Jobs 442% RE
18	RZ	Cor	S Industrial mpany et al (21 1st RY)	2023-2032 (cn/w)	EZ	3 2023 T 3024 T2 : 2005	60	0	50	\$209,718	\$1,233,860				\$0	50	\$0	\$0	\$132,165		\$7.286,577	Invest Attainment Incomplete Report - No CJPR Initially - Still under construction - 90% RE Invest Attainment
19	С	LP (artland	2514-2323 [active]	EZ	1 2015 2 2016 2 2017	2	2	G	\$80,000	\$930,000	7	2	5	\$203,527	\$4 941	\$254 119	\$6.144	\$0		,	00% New Jeb Attainment - TS0% RE Invest Atteisment
90	С	LLC	H Holdings, Cdba versity za Hotel	2317-2326 (active)	EZ	15 2000 65 2019 85 2018	15	15														40% New Job Attainment - 190% RE Invest Attainment
11	С	V&S Cole	sembus, of	2314-2323 (active)	EZ	2 23°3 3 20°4 4 20°5	10	10			\$35,000,000	54	51		\$1,406,830	\$35,171	\$412,134	\$10,303	\$0		56,167,731	1125% New Job Attainment - 122% RE
2	С	Pens Logs	RREEF US	2006-2023 (aclive)	CRA	0-2611 0-2012 200-2013 F.A.ru 13/81/2013	78	4	74		\$6,400,000	119	45		\$1,695,950	\$47.369	\$7,044,256	\$176,108	\$0	\$0	\$7,806,000	Invest Attainment 3% New Job Attainment - 137% RE Invest Arts ament
3	с	Woo Esta Woo Oper	od Real He LLC 8 : ad rating Co.	2014-2023 (active)	EZ	0 20°2 2 20°3 3 20°4	200	200 0	12	\$5,609,426 1 \$111,300	\$4,000,000	146	140		5 386 Q47 \$777 820	\$136.698 \$18.930	\$843.314	\$19,751	\$0 \$0		63,215,979 43 \$5,284,094	33% New Job Attainment - 132% RE Invest Attainment
	R3	Com LLC; Dubi		2018-2027 (active)	EZ	2 2018 4-2019 5 2038	12	6	6	\$260,000	\$1,060,000	8	2	6	\$41,157	\$925						Low Jobs - 33% New Job Attainment - Dotside Job Crastico Window - 185% RE Investi Attainment
	C	NetJi Realt	ets Inc. & by Income 2 enties 6	2012-2021 (supering)	EZ STRICT	9 - 2011 16 - 2012 19 - 2013	9,047 SCHOOL I	19	1,306	87,770,081 \$	15,000,000	1,625	319	1,306 \$1 1,306 \$1	2.949.142	\$3 545,823	\$733,712,970	\$13,288 \$18,286,914 \$4,133,063 \$4,133,063	\$0 \$0 \$0	\$304,309 \$		1897% New Job Allaimment - 142% RE Invest Azarment

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2	Conse (C) ¹ Revis (RLR R3) ^{2,3}	AGREEMEN NAME	IT TERM 5	EZICRA	Job Creation Time Frame	Total Jobs	New Jobs ⁴	Retained Jobs	d New Job Payroli ⁷	Real Property Investment	Total Reported Jobs	Reported New Jobs	Reported Retained Jobs	Reported New Job Payroli	Reported New Job Payroll Withholdings	Reported Retained Job Payroll	Reportee Relained Job Withheldings	Reported Construct Payroll (if any)	Réperteri Construct Payroll Withholdings any)	Reported Real Property Investmen	NOTES ⁴
66	С	AirSide 1 (One) LLC (BVK #1)	Z015-2004 (active)	EZ	3 20°B 6 - 20°C 10 - 20°H	10	10		0 \$350,000	\$6,000,000	114	15	99	\$824,978	\$15.625	\$6,996,602	\$174,915	\$0		58.443.6	84% New Job Attainment - 101% RE Inve
67	С	AirSide 2 (Two) LLC (BVK #2)	2017-2026 (active)	EΖ	3 - 2017 6 - 2018 10 - 2019	10	10	0	\$350,000	\$6,000,000	76		42	\$1.613.228		\$5,648,959	\$143 B24	50		50,443,6 55,171,8	340% New Job Attainment - 86% RE Inve
68	C	AirSide 3 (Three) LLC (BVK #3)	Z318-2027 (active)	EZ	8 2819 6 2859 80 2021	10	10	0	\$350,000	\$6,100,000	91	29	62		\$33.215		\$141,880	\$0			290% New Job Attainment - 152% RE Inve
69	С	AirSide 5 (Five) LLC	2022-2031 (na filing)	EZ	3 - 2022 6 - 2023 10 - 2024	o	0	0	30	\$8,000,000					¥301,213	40,070,101	\$141,000	50	5		Still under construction - 0% RE Invest
70	R2	Distinctive Surfaces, LLC et al (fks AirSide 4 (Four) LLCI	2326-2029 (active)	EZ	6 2021 16 2022 20 - 2023	69	8	£1	\$320,128	\$5,250,000	В	0	8	\$0	\$0	\$191 064	\$4,777	\$0	\$		Low Jobs - Within Job Creation Window 0% New Job Attenment - 135% RE Invest Attenment
71	с	Settle-Muter Electric Ltd (RY21 1st RY	1	EZ	5 2927 14 2923 20 2024	175 274	g 36	175	\$a	\$1,650,000	289	78	211	\$3.586.782	\$88,670	\$18,511,807	\$405,496	\$518,617 \$518,617		\$3.690.94 6 \$3.0132.25	Still under construction - 224% RE Invest Attangment
72	GROVE R1	Cloverleaf Cold Storage	2017-2026 (active)	L DISTRICT EZ	1 3045 2 2018 2 3019											******	********	4510,017	\$12,90	\$30,132,23	Reported Late Messed City and State
73	RI	Co. et al #2 Cloverteaf Cold Storage	2026-2029	EZ	2 3019 2-3990 4 2021	2	2	C	\$49,920	\$3,000,000		0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,214.42	Deadlines - 207% RE Invest Attansment Reported Late - Missed City and State
4		Co. et al #3	(no Sling)		5 - 2022	35 37	6	31 31	\$151,838 \$201,758	\$4,200,000 \$7,200,000	385 385	8	31	\$367 433 \$367,433	\$8.858 \$8,858	\$1,639,522 \$1,639,522	\$41,846 \$41,846	\$0 \$0	\$6 \$6	\$4,640.21	Deselfines - 200% New Job Attainment - 110% RE Invest Attainment
74	R2	Advanced Tuff Solutions, Inc. & ATS Columbus Investments II, LLG	2019-2028 (active)	EZ	2-2619 4-2030 6-2621																Low Jebs - Final Year Job Creation Window 0% New Job Attainment - 122% RE Invest Attainment
75	¢	Allied Mineral Products, Inc	2015-2825 (active)	EZ	2 - 2017 16 - 2018 58 - 2019	283	58	225	\$390,000	\$3,200,000	293	68	226	\$0	\$0	\$1,371,641	\$32.615	\$0		\$3 918,873	117% New Job Attantoneni - 243% RE Inves
76	С	Ball Metal Food Container, LLC	2017-2026 (nolive)	EZ	20 - 2018 40 - 2019 50 2960	196	50	146	\$2,500,000	\$7,000,000	276	130		\$4,950,817	\$123,772 \$213,882	\$20,226,386 \$12,409,917	\$505,661	\$0		\$17.021.071	260% New Job Attainment - 195% RE Invest
77	C	Boehringer Ingelheirn Roxane #3	2016-2030 (active)	E.Z	NA	948	0	948	\$0	\$41,200,000	948	0	948	SO	\$0	\$80,482,405	\$2.148.467	\$0		\$26,672,363	122% relaxed payroll attainment
8	С	Boehringer Ingelheim Roxane #4 Lex 1888 Walcutt LLC	2015-2024 (no filing) 2020-2029	EZ EZ	184 - 2015 216 - 2016 240 - 2017 2 2890 4 - 2021	300	240	60	\$7,900,000	\$18,000,000	167	D	60	\$2,892,786	\$75,653	\$3,951,007	\$103.646	\$0		\$70 490 624	Year 7 of 10 of Absternent Term - No Filing No Forgone Tax Benefit Received - 392% RE Invest Attainment 225% New Job Attainment - 102% RE Invest
+		ffka HCP Marble Cliff	(active)		5-2022	4	4	0	\$124,800	\$15,000,000	75	9	66	\$158,530	\$3,963	\$2,822.996	\$70,577	\$0	\$0	\$15,314,300	Ass.
10	¢	(RY21 Tal RY)	2922 2031 (i99m)	EZ	3 2803 6 2834	0	0	0	30	\$9,200,000								\$226,664	\$2,982	\$4,497,732	Still under senstruction - 49% RE Invest Altamment
1	С	Micro Electronics, Inc. et al Midwest Motor	2017 2024 (active)	EZ	1 - 2017 3 2018 5 2019	109	5	104	\$130,000	\$2,670,000	151	47	104	\$843.317	\$21.083	\$3,981,906	\$99,547	so		\$2.641.084	940% New Job Attainment - 99% RE Invest Attainment
2	¢	Supply Co & PEDC Property Mg/ Inc.	2315-2324 (active)	EZ	20 2015 40 2016 en 2017	346	60	286	\$2,248,800	\$7,800,000	458	172	286	\$6,122,106	\$153,053	\$25,848.627	\$646.215	so		\$11,367,919	287% New Job Allanyment - 146% RE Invest Allanyment
3	С	United Parcel Service, Inc. & BT-OH	2020-2029 (active)	E2	25 - 2020 80 2821 75 - 2022	798	50	748	\$2,123,333	\$43,155,760	1,193	445		\$27,055,810	\$673.227	\$89,049,454	\$1 719 432	\$0		\$45.513.616	890% New Job Atlainment - 135% RE Invest Atlainment
4	RI	Vandelia Rental (BND Rental) (RY21 1st RY)	2022 2031 (new)	EZ	3 - 2022 6 - 2002 10 - 20024	0	a	d	sa	3 3 000 000								\$358.336		\$3,000,000	Still under construction 100% RE Inveret Attasynment
H	AMILTO	N LOCAL SCHOO	OL DISTRICT 2023-2060		-	3,008	473	2,535	\$17,256,933	\$157,225,760	3,577	871	2,599	\$51,058,518	\$1,264,633	\$220,144,339	\$5,616,241	\$586,000	\$11,946	\$214,105,143	
5	С	Enterprises LLC (RY21 1st RY) Pinchal & Company LLC	(new multi- phased)	CRA	0 - 2023 0 - 2024 20 - 2025	0	0	а	\$0	\$300,000,000		_						\$0	\$0	59,841,582	Still under construction 23% RE Invest Attainment
	С	(nka Columbus STS, LLC) Shook Road	2021-2029 (no fMng)	EZ	0 2021 4 2022 4 2023	0	ø	a	80	\$9,030,000	19	5	14	\$61,701	\$2,393	\$512,567	\$12.456	SO	\$0	\$10,372,586	No Job Commitment Until 2022 - 115% RE Invest Attainment
	С	Storage, LLC (RY21 1st RY)	2823-2832 (new)	EZ	14 - 2024 10 - 2025	a	0	0	30 3	20.904.201								\$447.866	417.540	\$15.503.825	Stiff under construction 74% RE Invest Attainment
OL		GY LOCAL SCHI	DOL DISTRICT			D	0	0	\$10	\$329,904,201	19	5	14	\$61,701	\$2,393	\$512,567	\$12,459	\$447,866	\$12,649	\$85,517,994	
	113	Polaris Phase I. Pointe at Polaris Phase II. LLC & Columbus- Franklin County Finance Authority	2318-2027 (Phase I estive) 2021-2030 (Phase If active)	ree	141 - 2016 202 - 2017 423 - 2016 564 - 2019 706 - 2020	885	708	177	\$45.489,000 \$	15 000 000	319	147	177	11.638.652	\$200 AST	19.848.074	488.274	\$50,970			Delawers County Project - Aways on Full Review Low Jobs Chitade John Creation Vs. Indov
	R3	Polaris Medical Office Development, LLC	2315-2024 (active)	EZ	10 2012 16 2013 21 2014	21	21	0	\$1,029,000	\$8,250,000	86	47		E3 981 062	\$97,264	\$4,308,506	\$104.952	\$0.370		\$7,197,448	Delaware County Project: Abrays on Full Review
30		ESTERN CITY SC Jana	HOOL DISTRIC	r		906	729	177 1	\$46,518,000 \$	23,250,000	405	183	222 \$	15,599,714	\$386,716	\$24,154,580	\$693,226	\$56,970	\$2,345	\$75.833.663	
	R2	Holdings. LLC & Acom Distributors, Inc.	2019-2028 (active)	EZ	4 2515 8 2550 12 2001	54	12	42	\$540,000	\$4,500,000	38	0	38	\$0	\$0	\$2,256,898	\$56,420	so	\$0	\$6,287,064	Low Jobs - Within Job Creation Window - 140% RE Invest Attainment
_	¢ ;	nc.etal	2015-2024 (autive)		6 2072	198	198	0	\$6,000,000 \$3	27,500,000	153	153	n s	7.438.290	\$185,632	\$10	\$0	\$0	\$0	331 173 ,053	71% New Job Attainment - 124% New Job Payroll Attainment - 113% RE Invest Attainment
	C (Company RY21 1st RY)	2022-2031 (new)	EZ 1	12 - 2023 20 - 2034	104	a	104		5,400,000								\$1.804.133	\$42.511		Still under comatruelen 245% RE invest Attanment
		TON CITY SCHO	2017 2026	_ 1	10 2016	356	210	146	\$6,540,000 \$3	17,400,000	t91	153	38 \$	7,438,290	\$185,632	\$2,256,898		\$1,804,133	\$42,511	\$13.249.472 \$50,709,589	
	C S	SEA, Ltd	(active)	EZ 2	23 20:17	125	30	86 3	\$3 000 000 \$ \$3 000,000 \$	9.000.000	136	36	96 \$	2,008 636 2,008 639	\$50.216	\$12 331,960 \$12 331,960	\$308.299 \$306,299	\$0	\$D :	13.297.928 13.297.928	30% New Job Attainment - 148% RE Invest Attainment
					Totals 1	5 0 79	5 56E	8 524 S	254 116 433 B	1 THE ASS PAGE 1	8 796	4 943 1	1 374 \$2	36 417 [*5	\$5 000 5327	1 181 757 181	\$29 513 964	\$16 175 37B	\$386 777 . \$	1 954 (90 377)	

NOTES 1 "C" indicates the Agreement is on the Consent Agenda whereas the Agreement is deemed to be in full compliance per the RY2021 Annual Report and that all of these Consent Agenda Agreements will be voted upon es e group by the TIRC to Continue
2 "RT" indicates the Agreement is on Review Agenda & whereas the Agreement imaged the reporting deadline but once roccived and reviewed the Agreement was deemed to be in this compleance otherwise.
3 "RT" indicates the Agreement is on Review Agenda & whereas the Agreement is some deadline but once roccived and reviewed the Agreement was deemed to be in this compleance with the job creation workdow.
4 'RT" indicates the Agreement is on Review Agenda & whereas the Agreement has been deemed to be underginate with the terms of the farm shown in Relics indicates the Agreement has been deemed to be underginate with the terms of the Agreement and must be fully reviewed individually.
5 A farm shown in Relics indicates the Agreement as Been deemed to be underginated to the number shown in the current from the current reporting year.
7 A New Job connectment shown in discis indicates the Agreement as all within the job creation time-frame, and the number shown indicates the commentment for the current reporting year.
7 A New Job connectment arreand shown in italies provides the arrawind of new yob payrell terromenurate with the New Job connectment for the current reporting year.
8 "CJPR" is the Construction Jobs and Payrell Report. "It Report" in the Remixed List of Real Estate Improvements Report.

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

		OITID	OS CITT SCHOOL DISTRICT		
1	1	4	810 Grandview LLC	EZ	NEW
2	2	5	900 Short North, LLC	EZ	7
3	3	6	Abbott Laboratories	EZ	FUTURE
4	4	7	Agler Joint Venture, LLC	EZ	NEW
5	5	8	Andelyn Biosciences, Inc.	ΕZ	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	7
10	10	16	CoverMyMeds LLC et al	EZ	FUTURE
11	11	18	E.W. High Street LLC & E.W. Hubbard High LLC	CRA	7
12	12	19	FlightSafety International, Inc.	EZ	7
13	13	21	Franklin International, Inc. & F.I. Industries, Inc. (#1)	EZ	1
14	14	22	Franklin International, Inc. (#2)	EZ	NEW
15	15	24	Gravity (The) Project, LLC	EZ	1
16	16	25	Gravity (The) Project, LLC 2 dba Kaufmann Development	EZ	FUTURE
17	17	26	Hamilton Crossing BL LLC & Big Lots, Inc.	CRA	1
18	18	28	HQ Office I, LLC	EZ	NEW
19	19	29	Hubbard Park Place, LLC	EZ	1
20	20	31	Jai Guru, LLC	EZ	1
21	21	32	JBG Enterprises, LLC & America's Floor Source	EZ	1
22	22	33	Knightsbridge Olentangy, LLC	EZ	1
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)	ΕZ	1
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		Pinchal & Company LLC II	EZ	FUTURE
32	32		Pinchal & Company LLC III	EZ	FUTURE
33	33	51	Pizzuti Short North Office LLC	EZ	
34	34		Research Alloys Company, Inc. et al	EZ	FUTURE
35	35	53	Revolucion Holding, Inc. dba Condado Tacos et al	EZ	FUTURE
36	36		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
				1	1

GAHANNA JEFFERSON CITY SCHOOL DISTRICT

43	1	66	AirSide 1 (One) LLC (aka BVK US II Columbus, LLC #1)	EZ	7
44	2	67	AirSide 2 (Two) LLC (aka BVK US II Columbus, LLC #2)	EZ	1
45	3	68	AirSide 3 (Three) LLC (aka BVK US II Columbus, LLC #3)	EZ	7
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	1
53	3	77	Boehringer Ingelheim Roxane Inc. #3	EZ	1
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	1
58	8	82	Midwest Motor Supply & PEDC Property Management	EZ	1
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. F7		T			
UZ 1 35 SEA, LID.	62	1 1	02	CEA ITO	
	02	Τ.	93	JSEA, LID.	F/

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	ΕZ	7
5	2	73	Cloverleaf Cold Storage Co. et al #3	EZ	FUTURE

HILLIARD CITY SCHOOL DISTRICT

					-
6	1 1	84	Vandalia Rental (BND Rental)	E7	NIENA
		0	Variation (BND (Cittal)	E4	NEW

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	7
2	2	9	Bertec, LLC & Bertec Corporation	EZ	FUTURE
3	3	23	Granite (1901 Beggrow) LLC (fka Rick West et al)	CRA	1
4	4	27	Hirschvogel Incorporated #2	EZ	1
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
					1

GAHANNA JEFFERSON CITY SCHOOL DISTRICT

- 1						_
	14	1	70	Distinctive Surfaces, LLC et al (fka AirSide 4 (Four) LLC)	F7	FUTURE
				(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		I O TONE

HILLIARD CITY SCHOOL DISTRICT

15	1	74	Advanced Turf Solutions Inc. & ATS Columbus Investments II, LLC	EZ

SOUTH-WESTERN CITY SCHOOL DISTRICT

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	1
3	3	13	Carr Supply Co. & EX2 Investments	EZ	7
4	4	17	CSE Leasing dba Contract Sweepers	EZ	1
5	5	30	Huntington (The) National Bank et al	EZ	1
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