

MEMORANDUM

To: Columbus City Council
From: Steven R. Schoeny, Development Director *SRS*
Date: August 27, 2018
RE: 2018 Tax Incentive Review Council Recommendations

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Ensuring that the City of Columbus receives jobs and capital investment in exchange for economic development investment is fundamental to what we do. In 2017 the City of Columbus again exceeded the number of jobs projected to be created along with the payroll associated with those jobs that were committed to under our Enterprise Zone (EZ) and Community Reinvestment Area (CRA) programs.

Our statistics are based on sixty-five (65) Enterprise Zone and Community Reinvestment Area Agreements active during 2017. The Tax Incentive Review Council (TIRC) evaluated the compliance status of these Agreements in sessions held August 15, 2018, and as of the end of 2017, these sixty-five (65) projects have:

- Created 2,769 jobs (181% of goal);
- Created \$223 million in new annual payroll (172% of goal);
- Retained 6,277 jobs (129% of goal); and
- Invested over \$967 million in real property improvements (138% of goal).

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

- Fifty-eight (58) Agreements recommended to Continue, and of those fifty-eight (58):
 - Forty (40) with no need for staff follow-up beyond standard reporting;
 - Seventeen (17) recommended for staff follow-up (letters); and
 - One (1) recommended to Amend.
- One (1) recommended to Dissolve.
- One (1) noted to be in the process of Dissolving.
- Five (5) Agreements have expired.

The detailed recommendations of the TIRC are attached.

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



2018 COLUMBUS TIRC SUMMARY OF RECOMMENDATIONS AUGUST 15, 2018

The Columbus Tax Incentive Review Council (TIRC) evaluated the compliance status of property tax related incentives – Enterprise Zone Agreements, Post-1994 Community Reinvestment Area Agreements, Pre-1994 Community Reinvestment Areas and Tax Increment Finance Districts – for Report Year 2017 in sessions held on August 15, 2018.

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

The breakdown by school district of these 65 Agreements is as follows: 47 Agreements in the Columbus City School District, 1 Agreement jointly within the Columbus & Gahanna Jefferson City School Districts, 3 Agreements within the Gahanna Jefferson City School District, 2 Agreements within the Groveport Madison Local School District, 7 Agreements in the Hilliard City School District, 2 Agreements in the Olentangy Local School District, 2 Agreements in the South-Western City School District, and 1 Agreement within the Worthington City School District.

Depending on the status of the compliance of each project as per the terms of the Agreement, each project was assigned to either the Consent Agenda or on one of two Review Agendas, Review Agenda A or Review Agenda B; Review Agenda A being those Agreements non-compliant within the reporting timeframe but otherwise compliant and Review Agenda B being those Agreements out of compliance and/or individually reviewed.

- 41 Agreements were assigned to the Consent Agenda with 36 recommended to be Continued, 4 reported to have Expired and 1 reported to be in the process of Dissolution.
- 24 Agreements were assigned to the Review Agenda with 7 agreements on Review Agenda A and 17 agreements on Review Agenda B; for the 7 Review Agenda A agreements, all were recommended to Continue and be sent letters stressing the importance of timely and accurate reporting; the 17 Review Agenda B agreements were individually reviewed as follows: 4 agreements recommended to Continue; 7 Agreements recommended to Continue and request a Jobs Plan; 1 Agreement recommended to Continue, have staff follow-up, request a Jobs Plan and Amend if needed; 1 Agreement recommended to Continue and Amend; 2 non-reporting Agreements to be sent letters requesting full reporting and Dissolve if needed; 1 Agreement recommended to Dissolve and 1 Agreement which was noted to have Expired in good standing.

Consent Agenda Summary – 41 Agreements

36 Agreements on the Consent Agenda were recommended to Continue

Columbus City School District (CCSD): 900 Short North, LLC; Benderson Development Company et al; Black Sapphire C Columbus University 2014 Inc.; Broad & High CRI LP; Columbus Equipment Company; Coulter Properties LLC & Coulter Ventures, LLC dba Rogue Fitness; F.I. Industries, Inc. & Franklin International, Inc.; FlightSafety International, Inc.; Hamilton Crossing BL LLC, Big Lots, Inc. & Columbus Franklin County Finance Authority; Hirschvogel Incorporated #2; Hubbard High

Acquisition, LLC; Hubbard Park Place, LLC; Huntington (The) National Bank et al; Knightsbridge Olentangy, LLC; Menard, Inc.; Meritex Columbus, LLC; MORSO Holding Co. & Easton Gateway, LLC; Pizzuti Short North Office LLC; Rickenbacker West Owner, LLC & Columbus Franklin County Finance Authority; Riverview Hotel, LLC; R. W. Setterlin Building Company; SPARC Holdings, LLC; Town Square LP & Heartland Bank; UPH Holdings, LLC dba University Plaza Hotel; V&S Columbus Galvanizing LLC, et al; Whirlpool Corporation, et al; Wood Company Building, LLC & Wood Operating Co. and Zimmerman (The) Companies, LLC & 1201 Dublin Road, LLC.

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

Gahanna Jefferson City School District (GJCS D): AirSide Three LLC.

Hilliard City School District (HCSD): Allied Mineral Products, Inc.; Boehringer Ingelheim Roxane, Inc. and Affiliates #3; BT-OH & United Parcel Service, Inc.; GPT Charter Street Owner, LLC & Micro Electronics, Inc.

South-Western City School District (SWCS D): MSC Industrial Direct Co., Inc. et al.

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

1 Agreement on the Consent Agenda was noted to be in the process of Dissolution

Tower 10, LLC (CCSD).

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

Carr Supply, Inc.; DSW Inc. & 4300 Venture 34910 LLC; Time Warner Cable Midwest LLC (CCSD) and Crafts Americana Group, Inc. (SWCS D).

Review Agenda Summary – 24 Agreements (7 Review A / 17 Review B)

7 Agreements on Review Agenda A were collectively reviewed and recommended to Continue and to be sent letters stressing the importance of timely and accurate reporting

Columbus City School District (CCSD): 711, LLC & Wood G.P., Ltd.; Brunner (The) Building, LLC.; Gowdy Partners II LLC; Gowdy Partners III LLC; Gravity (The) Project, LLC and JBG Enterprises, LLC & America's Floor Source.

Hilliard City School District (HCSD): Ball Metal Food Container, LLC.

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

Columbus City School District (CCSD): 1179 E. Main Redevelopment, LLC & Columbus Compact Corporation and Capital City Group, Inc.

Olentangy Local School District (OLSD): Pointe at Polaris Phase I, LLC & Columbus Franklin County Finance Authority and Polaris Medical Office Development, LLC.

12 Agreements on Review Agenda B were individually reviewed and recommended to Continue with staff follow-up and/or City Council Action (Review Agenda Action Items)

Columbus City School District (CCSD): Clarus Solutions, LLC & Clarus Partners, LLC; CSE Leasing dba Contract Sweepers & Equipment Company, Inc.; E.W. High Street LLC & E.W. Hubbard High LLC; Fireproof Partners, LLC; Jai Guru, LLC; Orange Barrel Media, LLC & OB Franklinton Development, LLC.

Gahanna-Jefferson City School District (GJCS D): AirSide One LLC and AirSide Two LLC.

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

Hilliard City School District (HCSD): Boehringer Ingelheim Roxane, Inc. #4 and PEDC Property Management, Inc. & Midwest Motor Supply Co. (aka Kimball Midwest).

1 Agreement on Review Agenda B was individually reviewed and was noted to have Expired

Columbus City School District (CCSD): ADS Alliance Data Systems, Inc. & NRFC Easton Holdings, LLC.

REVIEW AGENDA ACTION ITEMS – TIRC RECOMMENDATIONS

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

1 Agreement individually reviewed and recommended to AMEND:

- E.W. High Street LLC & E.W. Hubbard High LLC (CRA 049-18000-40 / 15-100; 100%/15-years; CCSD): *Project Scope:* \$7.2M investment in real property improvements and the creation of 30 full-time jobs and 196 part-time jobs, a total of 226 positions, 13% full-time and 87% part-time (by 2015) with a total annual payroll commitment of \$2.95M related to the ground floor commercial retail space and 322 space parking garage (referred to as the "Exempt Facility" in the Agreement) of a new mixed-use building (the other use being apartments on the upper floors) on Parcels 010-002013 (the Garage) and 010-292794 (1st Floor Retail) at the northeast corner of N. High St. and Hubbard Ave. within the Short North CRA. This project was on the Review Agenda last year and the 2017 TIRC recommendation was to CONTINUE and send a letter via Certified Mail to ENTERPRISE requesting a full report along with the satisfaction of the 2016 TIRC recommendation to "right size" the project regarding jobs and payroll for current market conditions with those jobs being full-time that pay a minimum of \$12/hour within 30 days of receipt of the letter and with the letter also indicating the risk of losing the abatement should the Agreement remain in a state of non-compliance. *SITUATION:* City staff complied with the 2017 TIRC recommendation and so prior to the 2018 TIRC the Agreement had been Amended to reduce the new job commitment from 30 to 7, the commensurate new job payroll commitment from \$2.95M to \$312K, along with the \$12/hour and full-time job stipulations. The audit of the annual report submitted by ENTERPRISE for RY2017 identified only 3 eligible new full-time jobs, 4 jobs low for the commitment of 7 as amended (43% attainment) with a commensurate payroll of \$152.5K (49% attainment). *RECOMMENDATION:* The TIRC recommended to AMEND the Agreement, to remove the ground floor retail space (parcel 010-292794) and associated job creation and payroll commitments from the Agreement so that the "Exempt Facility" would then only be the 322 space parking garage (parcel 010-002013) and only the improvements related to the parking structure on parcel 010-002013 would remain eligible for the abatement.

1 Agreement individually reviewed and recommended for staff follow-up and if needed then AMEND:

- Clarus Ventures LLC, Clarus Solutions, LLC & Clarus Partners, LLC (EZA 023-14-100; 75%/10-years; CCSD): *Project Scope:* \$1.5M investment in real property improvements related to the renovation of an existing 20,000 square foot facility on Parcel 010-129600 at 1233 Dublin Road and the retention and relocation of 39 full-time jobs from an existing facility at 350 E. 1st Ave. and the creation of 33 full-time jobs (by 2017) with a commensurate total annual payroll commitment of \$1.75M; This project was on the Review Agenda last year and was recommended to Continue, and for staff to request a jobs plan detailing the steps to be taken to achieve the new job commitment of 33 (and commensurate payroll) by the end of 2017. *SITUATION:* City Staff complied with the TIRC recommendation, and for RY2017, year-end job and payroll numbers were low in the final year of the 3-year job creation window (37 total eligible jobs, 2 below the retention commitment and no new jobs). A mid-year follow-up with ENTERPRISE indicated 61 total jobs (37 retained but only 22 new, 11 below the commitment of 39). An additional entity was identified – Clarus R&D Solutions, LLC – as an additional party responsible for job creation. *RECOMMENDATION:* The TIRC recommended to CONTINUE and to encourage City Staff to obtain additional job and payroll information from ENTERPRISE and at the discretion of City

Staff, take necessary action to bring the Agreement into compliance (i.e., reduce the job creation and commensurate payroll commitments), to AMEND the Agreement as necessary to add Clarus R&D Solutions, LLC to the Agreement as an additional party responsible for job creation and also if deemed necessary by City Staff, reduce the rate and/or term of the Abatement commensurate with any reduction of the job and payroll commitments.

2 Agreements individually reviewed and recommended for staff follow-up and if necessary then DISSOLVE:

- Cloverleaf Cold Storage Co. & CCS Realty Co. #1 (EZA 023-08-06; 75%/10-years; GMLSD): *Project Scope:* \$4M investment in real property improvements related to the 80,000 square foot expansion of the Cloverleaf Cold Storage facility on Parcel 530-234154 at 2350 New World Drive, the retention of 4 full-time jobs and the creation of 25 full-time jobs (by 2011) with a commensurate total annual payroll commitment of \$642M; This project was on the Consent Agenda last year. *SITUATION:* ENTERPRISE did not report. *RECOMMENDATION:* The TIRC recommended to CONTINUE and send a letter to ENTERPRISE via Certified Mail requesting full reporting within 60 days of receipt of the letter and if not the Agreement will be DISSOLVED.
- Cloverleaf Cold Storage Co. & CCS Realty Co. #2 (EZA 023-13-06; 75%/10-years; GMLSD): *Project Scope:* \$3M investment in real property improvements related to an additional expansion of the Cloverleaf Cold Storage facility on Parcel 530-234154 at 2350 New World Drive to add 60,000 square feet of freezer space and a refrigerated loading dock, the retention of the 29 jobs related to the first agreement and the creation of 2 new full-time jobs by 2019 with a commensurate additional total annual payroll commitment of \$49,920; This project was on Review Agenda A last year for late reporting and was sent a letter stressing the importance of timely and accurate reporting. *SITUATION:* ENTERPRISE did not report. *RECOMMENDATION:* The TIRC recommended to CONTINUE and send a letter to ENTERPRISE via Certified Mail requesting full reporting within 60 days of receipt of the letter and if not the Agreement will be DISSOLVED.

1 Agreement individually reviewed and recommended to DISSOLVE:

- Fireproof Partners, LLC (CRA 049-18000-40 / 14-001; 50%/15-years; CCSD): *Project Scope:* \$11.3M total investment in real property improvements and the creation of 24 full-time jobs (by December 31, 2016) with an annual payroll of \$1M related to the redevelopment of the vacant Fireproof building into a 5-story mixed use facility connected to five 4-story newly constructed mixed-use additions converting the property into one contiguous structure; the project as per the agreement involves the ground floor commercial retail space, new construction only, of the new mixed use building(s) (the other use being apartments on the upper floors) on Parcel 010-015325 at 1024 N. High St. within the Short North CRA; This project was on the Review Agenda last year and the 2017 TIRC recommendation was to CONTINUE and send a letter via Certified Mail to ENTERPRISE requesting a full report along with the satisfaction of the 2016 TIRC recommendation to "right size" the project regarding jobs and payroll for current market conditions with those jobs being full-time that pay a minimum of \$12/hour within 30 days of receipt of the letter and with the letter also indicating the risk of losing the abatement should the Agreement remain in a state of non-compliance. *SITUATION:* City staff complied with the 2017 TIRC recommendation and so prior to the 2018 TIRC the Agreement had been Amended to reduce the new job commitment from 24 to 4, the commensurate new job payroll commitment from \$1M to \$87K, along with the \$12/hour and full-time job stipulations. The audit of the annual report submitted by ENTERPRISE for RY2017 identified only 1 eligible new full-time job, 3 jobs low for the commitment of 4 as amended (25% attainment) with a commensurate payroll of \$47K (47% attainment). *RECOMMENDATION:* The TIRC recommended to DISSOLVE the agreement.

7 Agreements individually reviewed and recommended to Continue with staff follow-up:

- CSE Leasing dba Contract Sweepers & Equipment Company, Inc. (EZA 023-15-100; CCSD): This project is within the 3-year job creation window but new job creation as reported was below commitment levels – the TIRC recommended to CONTINUE and as this was the first year of the job creation window to send Enterprise a letter requesting a detailed jobs plan.
- Jai Guru, LLC (EZA 023-14-01; CCSD): This project is within the 3-year job creation window but new job creation as reported was below commitment levels – the TIRC recommended to CONTINUE and as this was the first year of the job creation window to send Enterprise a letter requesting a detailed jobs plan on achieving 5 jobs created as a result of the project by 2019 that are full-time and pay at least \$12 per hour.
- Orange Barrel Media, LLC & OB Franklinton Development, LLC (EZA 023-13-05; CCSD): This project finished the final year of the 3-year job creation window but new job creation is below commitment levels – the TIRC recommended to CONTINUE finding the Agreement to be substantially in compliance but requested a written update from Enterprise detailing the jobs situation, i.e. has it now stabilized, has turnover lessened; if so how to maintain that and if not, how to address that moving forward to attain 100% compliance with the job and payroll commitments per the Agreement.
- AirSide One, LLC (EZA 023-13-05; GJCSD): This project was in the second year of the 3-year job creation window but eligible new job creation was below commitment levels – the TIRC found the Agreement to be substantially in compliance, recommended to CONTINUE and requested a written update from Enterprise detailing efforts to obtain accurate and timely tenant reporting and advise that as per Section 6 (Program Compliance) of the Agreement, that Enterprise is responsible for providing the City with annual information of all employees of tenants at the project site and is also responsible for including language in its leases to ensure that tenants provide such information to Enterprise for the City and that failure to enforce the terms of Section 6 could result in modification or termination of the Agreement.
- AirSide Two, LLC (EZA 023-15-102; GJCSD): This project is within the 3-year job creation window but eligible new job creation as reported was below commitment levels – the TIRC recommended to CONTINUE and as this was the first year of the job creation window to send Enterprise a letter requesting a detailed jobs plan on achieving 10 eligible full-time jobs created as a result of the project by 2019.
- Boehringer Ingelheim Roxane, Inc. & Roxane Laboratories, Inc., aka Roxane #4 (EZA 023-12-06; HCSD): This project finished the final year of the 3-year job creation window but new job creation is below commitment levels – the TIRC recommended to CONTINUE and request a detailed jobs plan on achieving the 240 new jobs that were to have been created by 2017,
- PEDC Property Management, Inc. & Midwest Motor Supply Co. aka Kimball Midwest (EZA 023-14-04; HCSD): This project finished the final year of the 3-year job creation window but new job payroll was low – the TIRC recommended to CONTINUE finding the Agreement to be substantially in compliance and requested a written update from Enterprise detailing the jobs situation, i.e. has it now stabilized, has turnover lessened; if so how to maintain that and if not, how to address that moving forward to attain 100% compliance with the job and payroll commitments per the Agreement.

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

The TIRC reviewed 71 Tax Increment Finance (TIF) Districts and 21 Residential & Pre-1994 Community Reinvestment Areas (CRAs) - 14 Residential (only) Post-1994 CRAs, 3 Residential and Commercial Pre-1994 CRAs, 2 Residential (w/ Commercial) Post-1994 CRAs and 2 Pre-1994 Commercial CRAs

TIF Districts

The TIRC reviewed 71 TIF Districts within sixteen (16) school districts as follows (*note: "CSD" indicates City School District and "LSD" indicates Local School District*): 54 TIFs within the Columbus CSD; 1 TIF within the Columbus CSD, Dublin CSD and Tolles Career & Technical Center District; 4 TIFs with the Columbus CSD, Gahanna-Jefferson CSD and Eastland-Fairfield Career & Technical Schools District; 1 TIF within the Columbus CSD, Groveport Madison LSD, Pickerington LSD, Reynoldsburg CSD and Eastland-Fairfield Career & Technical Schools District; 1 TIF within the Columbus CSD, New Albany-Plain LSD and Eastland-Fairfield CTS District; 1 TIF with the Gahanna Jefferson CSD, Eastland-Fairfield CTS, Licking Heights LSD and C-TEC District; 1 TIF within the Hilliard CSD and Tolles Career & Technical Center District; 2 TIFs within the Licking Heights LSD and C-TEC District; 1 TIF within the New Albany-Plain LSD and Eastland-Fairfield CTS District; 1 TIF within the Reynoldsburg CSD and Eastland-Fairfield CTS District; 2 TIFs within the Worthington CSD and 2 TIFs within the Olentangy Local School District and the Delaware Area Career Center District.

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

Residential & Pre-1994 CRAs

The TIRC reviewed a total of 21 Residential and Pre-1994 CRAs. It should be noted that agreements are not required for projects within these areas. The review of the CRAs was as follows: 14 Post-1994 Residential (only) CRAs within the Columbus CSD, 2 Post-1994 Residential (w/ Commercial) CRAs within the Columbus CSD, 3 Pre-1994 Residential and Commercial CRAs within the Columbus CSD, 1 Pre-1994 Commercial CRA within the Columbus and Gahanna-Jefferson CSDs and 1 Pre-1994 Commercial CRA within the Hilliard CSD.

- The TIRC voted to accept the City's Residential and Pre-1994 CRA report and find the City's Residential and Pre-1994 CRAs in order.

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.

C=2018 Consent

05 2018 Council Memo Summary Table (RY2017 School Report Re-Sized)

ATTACHMENT A - COUNCIL MEMO SUMMARY TABLE
COLUMBUS TAX INCENTIVE PROGRAM - RY2017 PROJECT STATUS

[illegible]

HILLIARD CITY SCHOOL DISTRICT

C	1 Future	Allied Mineral Products, Inc. / 023-13-03	HCSD	EZ	2016-2025	75%/10-years		2	81	79	5/10/16, 3/20/18, 2014 New v. 2011	2019-08 2019-10 2017-2	4050%		225	225	0	23/20/16, 3/20/18, 2014 New v. 2012	100%		\$	63,448	\$	3,222,039	5078%		\$	7,000,000	\$	17,021,071	243%
	2 Future	Bali Metal Food Container, LLC	HCSD	EZ	2018-2027 / (5/15-5/17) PENDING	75%/10-years					New v. 2015	2020-38 2019-48 2019-38					0	New v. 2015			\$	47,375				\$	7,000,000	\$	5,869,363	84%	
C	3	Boehringer Ingelheim Roxane Inc. (#3) / 023-09-03	HCSD	EZ	2015-2019	100%/15-years		0	0	0	5/20/16, 2015/2014, 2013/2012/2011, 2010 New v. 2008	Retention Project	NA		948	948	0	14/20/16, 2015/2014, 14/20/13, 12/20/2012, 1/20/2011, 8/20/2010, 8/20/2008 New v. 2003	100%		\$	66,000,000	\$	62,259,049	94%		\$	41,200,000	\$	42,238,238	103%
	4	Boehringer Ingelheim Roxane Inc. (#4) / 023-12-05	HCSD	EZ	2015-2024	100%/10-years		240	138	-102	3/10/2016, 5/10/2014, 2013/2012/2011, 2010 New v. 2008	2017/240 2019/246 2015/194	58%		60	60	0	9/20/16, 2015/2014, 2013/2012 New v. 2012	100%		\$	7,900,000	\$	4,991,882	63%		\$	18,000,000	\$	78,029,283	433%

**ATTACHMENT A - COUNCIL MEMO SUMMARY TABLE
COLUMBUS TAX INCENTIVE PROGRAM - RY2017 PROJECT STATUS**

C-2018 Consent					AGREEMENT			JOB CREATION					JOB RETENTION					PAYROLL FROM JOB CREATION (or retention on retained-only projects or construction wages on New or Future projects)			INVESTMENT IN REAL PROP			
					TYPE	Exemption Years (Date of 2018 TIRC)	Abatement # of Yrs/Percent	Goal (Current roll-up year or overall; take if roll-up, shaded if construction)	Reported Jobs as of 12/31/17 (shaded if construction)	Jobs Over or Under Goal (shaded if construction)	Prior Year Actual Jobs (Dec. 31 - 2018 Mid-Year Update if any, in bold)	Anticipated Date for Job Creation Goal to be Attained	Percent of Goal Attained as of 12/31/17	Goal (shaded if construction)	Reported Jobs Retained as of 12/31/17 (shaded if construction)	Jobs Over or Under Goal (shaded if construction)	Prior Year Actual Jobs Dec. 31 - 2018 Mid-Year Update if any, in bold)	Percent of Goal Attained as of 12/31/17	Goal (Current roll-up year or overall; take if roll-up, shaded if during construction)	Reported Payroll in 2017 (Sales if construction or includes construction payroll)	Percent of Goal Attained as of 12/31/17	Goal (shaded if during construction)	Reported Investment Attained as of 12/31/17 As reported by project (in Sales if during construction)	Percent of Goal Attained as of 12/31/17
C	NEW	BT-OH & United Parcel Service, Inc. / 023-17-08	HCSD	EZ	2021-2030 / (1/17-12/19)	75%/10-years					New 2017	2022-76					New 2017		\$ 2,498,511		\$ 43,155,780	\$ 29,833	0%	
C	Future	GPT Charter Street Owner LLC & Micro Electronics, Inc. / 023-17-04	HCSD	EZ	2017-2024 / (6/16-12/16)	50%/6-years		1	5	4	0.00 New 2018	2019-2	600%	104	105	1	0.00 New 2018	101%	\$ 52,000	\$ 146,691	262%	\$ 2,670,000	\$ 2,641,084	99%
		PECO Property Mgt. & Midwest Motor Supply / 023-14-04	HCSD	EZ	2015-2024	75%/10-years		60	84	34	45,076, 2018, 2019, 2020 New 2018	2015-28	157%	295	286	0	000, 2018, 2019, 2020 New 2018	100%	\$ 2,248,800	\$ 1,562,326 Part Year	69%	\$ 7,800,000	\$ 8,429,169	108%
Totals								303	318	15		100%	1,623	1,624	1		100%	\$ 76,354,248	\$ 74,737,873	98%	\$ 126,625,780	\$ 154,256,041	122%	
OLENTANGY LOCAL SCHOOL DISTRICT																								
	1 Future	Pointe at Polaris Phase I, LLC & Columbus Franklin County Finance Authority / 049-0060-08 - 15-001	CLSD	CRA	2026-2035	100%/10-years					0.00 New 2018	2025-758					0.00 New 2018		\$ 3,679,580		\$ 15,000,000	\$ 23,973,748	160%	
	2	Polaris Medical Office Development, LLC / 393-10-07	CLSD	EZ	2015-2024	75%/10-years		21	50	29	14,201, 2018, 2019, 2020 New 2018	2014-21	238%	0	26	26	17,201, 16,2018, 13,2019, 2020, 2021, 2022 New 2018	NA	\$ 1,029,000	\$ 3,630,294	353%	\$ 8,250,000	\$ 7,174,660	87%
Totals								21	50	29		238%	0	26	26		0%	\$ 1,029,000	\$ 3,630,294	353%	\$ 8,250,000	\$ 7,174,660	87%	
COLUMBUS CITY SCHOOL DISTRICT AND GAHANNA JEFFERSON CITY SCHOOL DISTRICT																								
C	1	NetLife Inc. & Realty Income Properties 6 LLC / 023-08-07	CCSD-CLSD	EZ	2012-2021	75%/10-years		19	152	133	17,201, 22,2018, 22,2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 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2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675, 2676, 2677, 2678, 2679, 2680, 2681, 2682, 2683, 2684, 2685, 2686, 2687, 2688, 2689, 2690, 2691, 2692, 2693, 2694, 2695, 2696, 2697, 2698, 2699, 2700, 2701, 2702, 2703, 2704, 2705, 2706, 2707, 2708, 2709, 2710, 2711, 2712, 2713, 2714, 2715, 2716, 2717, 2718, 2719, 2720, 2721, 2722, 2723, 2724, 2725, 2726, 2727, 2728, 2729, 2730, 2731, 2732, 2733, 2734, 2735, 2736, 2737, 2738, 2739, 2740, 2741, 2742, 2743, 2744, 2745, 2746, 2747, 2748, 2749, 2750, 2751, 2752, 2753, 2754, 2755, 2756, 2757, 2758, 2759, 2760, 2761, 2762, 2763, 2764, 2765, 2766, 2767, 2768, 2769, 2770, 2771, 2772, 2773, 2774, 2775, 2776, 2777, 2778, 2779, 2780, 2781, 2782, 2783, 2784, 2785, 2786, 2787, 2788, 2789, 2790, 2791, 2792, 2793, 2794, 2795, 2796, 2797, 2798, 2799, 2800, 2801, 2802, 2803, 2804, 2805, 2806, 2807, 2808, 2809, 2810, 2811, 2812, 2813, 2814, 2815, 2816, 2817, 2818, 2819, 2820, 2821, 2822, 2823, 2824, 2825, 2826, 2827, 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2994, 2995, 2996, 2997, 2998, 2999, 3000, 3001, 3002, 3003, 3004, 3005, 3006, 3007, 3008, 3009, 3010, 3011, 3012, 3013, 3014, 3015, 3016, 3017, 3018, 3019, 3020, 3021, 3022, 3023, 3024, 3025, 3026, 3027, 3028, 3029, 3030, 3031, 3032, 3033, 3034, 3035, 3036, 3037, 3038, 3039, 3040, 3041, 3042, 3043, 3044, 3045, 3046, 3047, 3048, 3049, 3050, 3051, 3052, 3053, 3054, 3055, 3056, 3057, 3058, 3059, 3060, 3061, 3062, 3063, 3064, 3065, 3066, 3067, 3068, 3069, 3070, 3071, 3072, 3073, 3074, 3075, 3076, 3077, 3078, 3079, 3080, 3081, 3082, 3083, 3084, 3085, 3086, 3087, 3088, 3089, 3090, 3091, 3092, 3093, 3094, 3095, 3096, 3097, 3098, 3099, 3100, 3101, 3102, 3103, 3104, 3105, 3106, 3107, 3108, 3109, 3110, 3111, 3112, 3113, 3114, 3115, 3116, 3117, 3118, 3119, 3120, 3121, 3122, 3123, 3124, 3125, 3126, 3127, 3128, 3129, 3130, 3131, 3132, 3133, 3134, 3135, 3136, 3137, 3138, 3139, 3140, 3141, 3142, 3143, 3144, 3145, 3146, 3147, 3148, 3149, 3150, 3151, 3152, 3153, 3154, 3155, 3156, 3157, 3158, 3159, 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