

2019 COLUMBUS TIRC SUMMARY OF RECOMMENDATIONS AUGUST 21, 2019

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 2018 in sessions held on August 21, 2019.

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

The breakdown by school district of these 67 Agreements is as follows: 46 Agreements in the Columbus City School District, 1 Agreement jointly within the Columbus & Gahanna Jefferson City School Districts, 4 Agreements within the Gahanna Jefferson City School District, 2 Agreements within the Groveport Madison Local School District, 9 Agreements in the Hilliard City School District, 2 Agreements in the Olentangy Local School District, 2 Agreements in the South-Western City School District, and 1 Agreement within the Worthington City School District.

Depending on the status of the compliance of each project as per the terms of the Agreement, each project was assigned to either the Consent Agenda or on one of 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.

- 47 Agreements were assigned to the Consent Agenda with 44 recommended to be Continued and 3 reported to have Expired.
- 20 Agreements were assigned to the Review Agenda with 6 agreements on Review Agenda A and 14 agreements on Review Agenda B; for the 6 Review Agenda A agreements, all were recommended to Continue and be sent letters stressing the importance of timely and accurate reporting; the 14 Review Agenda B agreements were individually reviewed as follows: 3 agreements recommended to Continue; 1 agreement recommended to Continue and be sent a letter stressing the importance of timely and accurate reporting; 1 agreement recommended to Continue with staff follow-up; 1 agreement recommended to Continue and be sent a letter requesting a Jobs Plan; 1 agreement recommended to Continue with staff follow-up and Amend if needed; 1 agreement recommended to Continue, be sent a letter requesting a Jobs Plan and Amend if needed; 1 agreement recommended to Continue and Amend; 1 Agreement recommended to Continue, be sent a letter requesting full reporting and Dissolve if needed; 2 non-reporting Agreements recommended to Continue, be sent letters requesting full reporting and Dissolve if needed and 2 Agreements which were noted to have Expired without penalty.

Consent Agenda Summary – 47 Agreements

44 Agreements on the Consent Agenda were recommended to Continue

Columbus City School District (CCSD): 711, LLC & Wood G.P., Ltd.; 900 Short North, LLC; Black Sapphire C Columbus University 2014 Inc.; Brunner (The) Building, LLC.; Carr Supply Co. & EX2 Investments; Columbus Equipment Company; Coulter Properties LLC & Coulter Ventures, LLC dba Rogue Fitness; CSE Leasing dba Contract Sweepers & Equipment Company, Inc.; F.I. Industries, Inc. & Franklin International, Inc.; Fortner Upholstering Inc. & KDL Properties LLC; Gowdy Partners III LLC; Gravity (The) Project, LLC; Hamilton Crossing BL LLC, Big Lots, Inc. & Columbus Franklin County Finance Authority; Hirschvogel Incorporated #2; Hubbard Park Place, LLC; Huntington (The) National Bank et al; Knightsbridge Olentangy, LLC; Menard, Inc.; Meritex Columbus, LLC; Orange Barrel Media, LLC & OB Franklinton Development, LLC; Pizzuti GM Holdings LLC & Pizzuti GM LLC; Pizzuti Short North Office LLC; Rickenbacker West Owner, LLC & Columbus Franklin County Finance Authority; Riverview Hotel, LLC; Town Square LP & Heartland Bank; UPH Holdings, LLC dba University Plaza Hotel; V&S Columbus Galvanizing LLC, et al; Whirlpool Corporation, et al and Wood Company Building, LLC & Wood Operating Co.

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

Gahanna Jefferson City School District (GJCSD): AirSide Two LLC; AirSide Three LLC and AirSide Four, LLC.

Hilliard City School District (HCSD): Advanced Turf Solutions Inc. & ATS Columbus Investments II, LLC; Allied Mineral Products, Inc.; Ball Metal Food Container, LLC; Boehringer Ingelheim Roxane, Inc. and Affiliates #3; Columbus Industrial Owner I, LLC; GPT Charter Street Owner, LLC & Micro Electronics, Inc.; PEDC Property Management, Inc. & Midwest Motor Supply Co. (aka Kimball Midwest) and United Parcel Service, Inc. & BT-OH.

South-Western City School District (SWCSD): Jana Holdings, LLC & Acorn Distributors, Inc. and MSC Industrial Direct Co., Inc. et al.

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

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

Capital City Group, Inc.; Gowdy Partners II LLC and R. W. Setterlin Building Company (CCSD).

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

6 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): Bertec, LLC & Bertec Corporation; E.W. High Street LLC & E.W. Hubbard High LLC; JBG Enterprises, LLC & America's Floor Source; MORSO Holding Co. & Easton Gateway, LLC and Zimmerman (The) Companies, LLC & 1201 Dublin Road, LLC.

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

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

Columbus City School District (CCSD): FlightSafety International, Inc.

Olentangy Local School District (OLSD): Polaris Medical Office Development, LLC.

10 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): Benderson Development Company et al; Clarus Solutions, LLC & Clarus Partners, LLC; Farber Specialty Vehicles, Inc. & Alshire Properties, LLC; Hubbard High Acquisition, LLC (nka 800 N High Investments, LLC); Jai Guru, LLC and Lykens Companies LLC & 1086 N Fourth St LS, LLC.

Groveport Madison Local School District (GMLSD): 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.
Olentangy Local School District (OLSD): Pointe at Polaris Phase I, LLC & Columbus Franklin County Finance Authority.

2 Agreements on Review Agenda B were individually reviewed and were noted to have Expired without penalty

Columbus City School District (CCSD): 1179 E. Main Redevelopment, LLC & Columbus Compact Corporation and Broad & High CRI LP.

REVIEW AGENDA ACTION ITEMS – TIRC RECOMMENDATIONS

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

2 Agreements individually reviewed and recommended to AMEND:

- Benderson Development Company et al (EZA 392-17-01; 75%/10-years; CCSD): *Project Scope*: \$8.03M investment in real property improvements and the creation of 20 full-time jobs (by 2022) with a total annual payroll commitment of \$700K related to the construction of two separate speculative Class A light industrial/flex facilities, one of 148,750 SF and one of 119,000 SF on Parcels 010-200001, 010-007362 and 010-238624 at 6380-6492 & 6530 Tussing Road within the Southeast Enterprise Zone. This project is new for RY2018. *SITUATION*: Following distribution of the RY2018 annual reporting materials, the City was advised by Enterprise that the project had yet to break ground. The City advised Enterprise of the need to amend the Agreement to revise the Project Completion, Job Creation and Abatement Term windows. A meeting was held with Enterprise on July 12 with Enterprise where the project was discussed – Enterprise will provide a letter detailing the reasons for the delay in the Project and request that the Agreement be amended. On August 13, 2019 the letter noted above was received from Enterprise and requested that the project completion window be adjusted to be from March 2020 to December 2020 and that the abatement window would be 2021 through 2030. *RECOMMENDATION*: The TIRC recommended to CONTINUE the Agreement and to work with Enterprise to establish revised Project Completion, Job Creation and Abatement Term windows per the letter received by the City from Enterprise and AMEND the Agreement.
- Boehringer Ingelheim Roxane, Inc. & Roxane Laboratories, Inc., aka Roxane #4 (EZA 023-12-06; HCSD): *Project Scope*: \$18M investment in real property improvements related to the expansion of the existing production facility by approximately 100,000 square feet on Parcel 560-138818 at 1809 Wilson Road, the retention of 60 net retained jobs (1,008 overall for the entire site) and the creation of 240 new jobs (by 2017) with a commensurate total annual new job payroll commitment of \$7.98M; This project was on the Review Agenda last year. *SITUATION*: Low job and payroll numbers for the first year beyond the 3-year job creation window and the continued need to amend the Agreement for Assignment & Assumption - In 2016 the facility was sold to West Ward Pharmaceuticals (now known as Hikma) and the City has been advising them since that time of the need to Amend for Assignment & Assumption to clear the way for their filing for the abatement. Reported new jobs are down from the RY2017 level of 138 (which was 58% attainment). Mid-year job numbers were requested from ENTERPRISE but as of the date of the TIRC no response was received from ENTERPRISE. Additionally, ENTERPRISE has yet to file the DTE-24 (application for the abatement). *RECOMMENDATION*: The TIRC recommended to CONTINUE the Agreement and that City staff schedule a meeting with ENTERPRISE to further redevelop the relationships that have changed due to the ownership transfer of ENTERPRISE, to AMEND the Agreement for Assignment & Assumption to correctly reflect the new ownership and to assess and adjust if need be the job commitments per the Agreement.

2 Agreements individually reviewed and recommended for staff follow-up and if needed then AMEND or DISSOLVE:

- Clarus Ventures LLC, Clarus Solutions, LLC & Clarus Partners, LLC (EZA 023-14-100; 75%/10-years; CCSD): *Project Scope*: \$1.5M investment in real property improvements related to the renovation of an existing 20,000 square foot facility on Parcel 010-129600 at 1233 Dublin Road and the retention and relocation of 39 full-time jobs from an existing facility at 350 E. 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 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. This project was on the Review Agenda for the 2017 and 2018 TIRC. *SITUATION*: City complied with the 2018 TIRC Recommendation but communication with Enterprise following the 2018 TIRC proved difficult. Post-2018 TIRC follow-up to further refine the request and process has been incomplete. An additional entity was identified – Clarus R&D Solutions, LLC – as a possible additional party responsible for job creation. Reported employment went from 61 in July 2018 (per the mid-year follow-up prior to the 2018 TIRC) to 37 in December. Per the mid-year follow-up prior to the 2019 TIRC, ENTERPRISE indicated that the number of employee records in the Jobs & Payroll Report should have been 57 and advised the City that a revised Jobs & Payroll Report would be submitted; as of the 2019 TIRC, that report had not been received. In further communication with ENTERPRISE it was indicated that (1) their business picks up for tax season with the highest job levels being from January through April, (2) a number of jobs don't require a full-time position so they have more part-time employees than originally thought and (3) they haven't received as many new contracts recently and therefore require less staff. *RECOMMENDATION*: The TIRC recommended to CONTINUE and to send Enterprise a letter via Certified Mail requesting a revised Jobs & Payroll Report correctly reflecting job numbers with 60 days of receipt of the letter, that City staff evaluate the revised report under current Department program parameters and adjust commitments if determined to be needed by AMENDING the Agreement; If no response within the 60-day window, DISSOLVE the Agreement.
- Farber Specialty Vehicles, Inc. & Alshire Properties, LLC (EZA 023-18-02; 75%/10-years; CCSD): *Project Scope*: \$3M investment in real property improvements related to the renovation and conversion of a vacant commercial retail store consisting of approximately 137,300 square feet into a manufacturing facility with an additional 50,000 square feet on Parcel 010-205284 at 5800 Alshire Road, the retention of 110 full-time jobs and the creation of 20 full-time jobs (by 2022) with a commensurate total annual payroll commitment of \$796K; This project is new for RY2018. *SITUATION*: No construction payroll reported for RY2018; only 13% attainment of real property improvements achieved through 11 months of the 18 month construction window (61% of the window). Per the mid-year follow-up prior to the 2019 TIRC, ENTERPRISE indicated that the General Contractor would be contacted to provide the needed construction payroll information but also that ENTERPRISE was re-evaluating moving further ahead with the project beyond the current improvements. *RECOMMENDATION*: The TIRC recommended to CONTINUE and send a letter via Certified Mail to Enterprise advising of the need to report construction payroll for RY2018 and that by the end of 2019 to advise the City of their intention to move or not to move forward with the Project; if moving forward, AMEND the Agreement as needed to adjust construction and abatement timelines and if not then DISSOLVE the Agreement.

3 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 \$642K; This project was on the Review Agenda last year. SITUATION: ENTERPRISE did not report. RECOMMENDATION: The TIRC recommended to CONTINUE and send a letter to ENTERPRISE via Certified Mail advising of the need to submit a complete Annual Report within 60 days of receipt of the letter; if the requested report is not received within that time frame then DISSOLVE the Agreement.

- 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 the Review Agenda last year. SITUATION: ENTERPRISE did not report. RECOMMENDATION: The TIRC recommended to CONTINUE and send a letter to ENTERPRISE via Certified Mail advising of the need to submit a complete Annual Report within 60 days of receipt of the letter; if the requested report is not received within that time frame then DISSOLVE the Agreement.
- Jai Guru, LLC (EZA 023-14-01; 75%/10-years; CCSD): *Project Scope*: \$8.5M investment in real property improvements related to the construction and operation of the 93-room 67,000 square foot Staybridge Suites hotel on Parcel 010-117369 at 3121 Olentangy River Road and the creation of 5 full-time jobs (by 2019) with a commensurate total annual payroll commitment of \$167K; This project was on the Review Agenda last year. SITUATION: Incomplete reporting; City unable to report Job and Payroll numbers to the Ohio Development Services Agency or the TIRC. The annual report for 2018 as submitted did not include the required Excel spreadsheet for the Jobs & Payroll Report which is needed for the auditing process. This report was requested several times but never received. As of the date of the 2019 TIRC, no additional reporting from Enterprise. RECOMMENDATION: The TIRC recommended to CONTINUE and sent a letter to Enterprise via Certified Mail advising of the need to provide a copy of the Jobs and Payroll Report in Excel format via email within 60 days of receipt of the letter; if the requested report is not received within that time frame then DISSOLVE the Agreement.

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

- Hubbard High Acquisition, LLC nka 800 N High Investments, LLC (EZA 023-17-13; CCSD): This project was new and on the Consent Agenda for RY2017 at the 2018 TIRC last year. The Project consists of an \$18.2M investment in real property improvements related to the construction of 45,000 SF of new Class A commercial office space and an 86 space structured parking garage (\$14M office/\$4.2M garage) and the creation of 30 new full-time permanent jobs with a commensurate annual payroll of \$1.43M on Parcel 010-001383 at 800 N. High Street. In 2018 the project was still in the construction phase (Fall 2017 to November 2019). SITUATION: ENTERPRISE did not report within the reporting timeframe and a partial annual report was received 3 days prior to the 2019 TIRC. RECOMMENDATION: The TIRC recommended to CONTINUE and with the yet-to-be-reviewed partial report having been received by the City, contact ENTERPRISE advising of the need to still submit a full hard copy Annual Report and report status back to the 2020 TIRC.
- Lykens Companies LLC & 1086 North Fourth St LS, LLC (EZA 023-18-03; CCSD): This project is new for RY2018. The Project consists of an \$4.75M investment in real property improvements related to the renovation and conversion of a vacant manufacturing facility (the Budd Dairy Building) into approximately 35,000 square feet of mixed-use Class A commercial office space, the retention of 10 full time jobs and the creation of 6 new full-time permanent jobs with a commensurate annual payroll of \$180K on Parcel 010-009127 at 1086 N. Fourth Street. In 2018 the project was still in the construction phase (First Quarter 2018 to January 2019). SITUATION:

Project within the construction phase but no construction payroll or investment in real property improvements reported. City staff had followed-up with ENTERPRISE; due to a delayed project start date (permitting and general contractor availability) the project did not begin until early 2019; they are currently on track to have the project completed by November 2019 with the first tenant to occupy space in December. Lykens Companies will also be moving into the new space in December as well. RECOMMENDATION: The TIRC recommended to CONTINUE and send a letter to ENTERPRISE stressing the importance of timely and accurate reporting and to continue to monitor the construction phase of the project.

- Pointe at Polaris Phase I, LLC & Columbus-Franklin County Finance Authority (CRA 049-00960-06/15-001; OLSD): The TIRC recommendation for RY2017 was to CONTINUE. The project entails the construction of a series of buildings containing speculative office space (either primarily or as one component of a mixed-use building) totaling approximately 177,000 square feet, with two associated approximately 600 space parking garages (totaling approximately 1,200 spaces) and related site improvements, the retention of 177 full time jobs and the creation of 708 new full-time permanent jobs with a commensurate annual payroll of \$45.5M (by 2020) on parcel 318-431-01-017-000 on Lyra Drive in Delaware County. Phase I of the project was completed in 2018 with the first tenant occupancy in August 2018 with that abatement having been filed and now active from 2018-2027. Construction on Phase II began in 2018. SITUATION: While still within the 4-year job creation window, job creation was significantly low for 2018. Job creation should increase as square footage continues to be leased and as Phase II reaches completion. RECOMMENDATION: The TIRC recommended to CONTINUE and send ENTERPRISE a letter requesting a jobs plan.

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

The TIRC reviewed 74 Tax Increment Finance (TIF) Districts and 20 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 1 Pre-1994 Commercial CRA

TIF Districts

The TIRC reviewed 74 TIF Districts within the following fifteen (15) school districts (*note: "CSD" indicates City School District and "LSD" indicates Local School District*): (1) Columbus CSD, (2) C-TEC Career and Technical Education Centers of Licking County, (3) Delaware Area Career Center, (4) Dublin CSD, (5) Eastland-Fairfield Career & Technical Schools, (6) Gahanna Jefferson CSD, (7) Groveport-Madison LSD, (8) Hilliard CSD, (9) Licking Heights LSD, (10) New Albany-Plain LSD, (11) Olentangy LSD, (12) Pickerington LSD, (13) Reynoldsburg CSD, (14) Tolles Career & Technical Center and (15) Worthington CSD. The breakdown per school district grouping is as follows: 56 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; 3 TIFs within the Olentangy Local School District and the Delaware Area Career Center District; 1 TIF within the Reynoldsburg CSD and Eastland-Fairfield CTS District; and 2 TIFs within the Worthington CSD.

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

Residential & Pre-1994 CRAs

The TIRC reviewed a total of 20 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 Gahanna-Jefferson CSD. Of the 3,211 abated parcels for RY2018, the City reported there were 273 tax delinquent parcels.

- 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. Additionally, the TIRC directed the City to send letters to the owners of the tax delinquent parcels directing them to contact the Franklin County Treasurer for payment of any outstanding tax balances.

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.