



City of Columbus

Office of City Clerk
90 West Broad Street
Columbus OH 43215-9015
columbuscitycouncil.org

Legislation Text

File #: 1349-2012, **Version:** 1

Background: The Columbus City Council passed Ordinance 2628-2003 on December 15, 2003 establishing the Northland Mall tax increment financing district (TIF) declaring improvements to those parcels to be a public purpose and exempt from real property taxation; to require the owners of those parcels to make service payments in lieu of taxes; to require the distribution of the applicable portion of those service payments to the Columbus City School District; and to establish an urban redevelopment tax increment equivalent fund for the deposit of the remainder of those service payments. Office and retail development has taken place at the site in the form of the redevelopment of the Lazarus and JC Penney Stores, the new Menard's, The Vaud-Villities and the Franklin County Animal Shelter.

On August 14, 2008 the Franklin County Commissioners purchased parcel 010-287414 to build the Franklin County Animal Shelter. Upon filing DTE RE3422 for a charitable exemption with the State Department of Taxation, Franklin County learned that the parcel was part of the Northland Mall TIF.

Because the TIF exemption supersedes Franklin County's requested exemption, the property owner (Franklin County Commissioners) is currently required to make service payments in lieu of taxes into the TIF Fund.

Franklin County has requested that the City remove parcel 010-287414 from the Northland TIF so that the Franklin County Commissioners may realize 100% charitable exemption on the parcel.

The attached Ordinance will remove Parcel 010-287414 from the Northland Mall TIF.

Fiscal Impact: No City funding is required for this legislation.

To remove one parcel from the Northland Mall Tax Increment Financing District so that the property owner, Franklin County Commissioners, will realize 100% exemption on the Franklin County Animal Shelter; and to declare an emergency.

WHEREAS, Sections 5709.41 through 5709.43 of the Ohio Revised Code (collectively, the "TIF Statutes") authorize this Council, by ordinance, to declare the improvement to certain parcels of real property located within the corporate boundaries of the City of Columbus, Ohio (the "City"), to be a public purpose and exempt from taxation, require the owner of each parcel to make service payments in lieu of taxes, and specify public infrastructure improvements made, to be made or in the process of being made that directly benefit, or that once made will directly benefit, those parcels; and

WHEREAS, pursuant to Ordinance 2628-2003 on December 15, 2003 (the "TIF Ordinance"), this Council created a tax increment financing district known as the Northland Mall TIF benefiting parcels near Morse Road and Karl Road pursuant to Section 5709.41 of the Ohio Revised Code. (Exhibit A Map); and

WHEREAS, On August 14, 2008 the Franklin County Commissioners purchased parcel 010-287414, within the Northland TIF, to build the Franklin County Animal Shelter. Upon filing for an exemption with the State Department of Taxation, Franklin County it was determined that the parcel was part of the Northland Mall TIF and the TIF exemption would supersede their requested exemption; and

WHEREAS, the Franklin County Commissioners has requested that the City remove parcel 010-287414 from the Northland Mall TIF so that they may realize 100% exemption on the parcel; and

WHEREAS, this legislation is to remove parcel 010-287414 from the Northland Mall TIF; and

WHEREAS, an emergency exists in that this Ordinance is required to be immediately effective in order to facilitate the consent of the subsequent exemption, such immediate action being necessary for the preservation of the public health, peace, property and safety; **NOW, THEREFORE**,

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF COLUMBUS:

Section 1. That Parcel 010-287414 is hereby removed from the Northland Mall Tax Increment Financing District so that the property owner, Franklin County Commissioners, may realize 100% exemption on the Franklin County Animal Shelter.

Section 2. That for the reasons stated in the preamble hereto, which is hereby made a part hereof, this Ordinance is hereby declared to be an emergency measure and shall take effect and be in force from and after its passage and approval by the Mayor, or ten days after passage if the Mayor neither approves nor vetoes the same.