



## Legislation Text

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The annual City of Columbus (the “CITY”) Tax Incentive Review Council (the “TIRC”) was held on August 20, 2021 to evaluate the compliance status of the CITY’s property tax related incentives - Enterprise Zone Agreements, Post-1994 Community Reinvestment Area Agreements, and Tax Increment Finance Districts - for Reporting Year 2020. The Ohio Revised Code (under Section 5709.85) stipulates that on the basis of the determinations of the TIRC, on or before the first day of September of each year, the TIRC must submit to the legislative authority written recommendations for continuation, modification or cancellation of each agreement. Additionally, a legislative authority that receives such recommendations must, within sixty (60) days of receipt, hold a meeting and vote to accept, reject, or modify all or any portion of the recommendations. In a memorandum from the Director of the Department of Development to Columbus City Council (“COUNCIL”) dated September 1, 2021, the results of the TIRC were presented and attached to this memorandum titled “2021 Columbus TIRC Summary of Recommendations.” A meeting was held on September 02, 2021 between representatives from COUNCIL and the Department of Development to review the recommendations. This resolution is requested to be considered to fulfill the stipulations set forth in Section 5709.85 of the Ohio Revised Code and by this resolution will accept the recommendations of the 2021 TIRC.

To accept the recommendations of the 2021 Columbus Tax Incentive Review Council regarding the continuation, modification or cancellation of all property tax incentives based on the evaluation of Reporting Year 2020; and to declare an emergency

**WHEREAS**, the annual City of Columbus Tax Incentive Review Council (the “TIRC”) was held on August 20, 2021 to evaluate the compliance status of the CITY’s property tax related incentives for Reporting Year 2020; and

**WHEREAS**, these incentives included Enterprise Zone Agreements, Post-1994 Community Reinvestment Area Agreements, and Tax Increment Finance Districts; and

**WHEREAS**, Ohio Revised Code Section 5709.85 stipulates that on the basis of the determinations of the TIRC, on or before the first day of September of each year, the TIRC must submit to the legislative authority written recommendations for continuation, modification or cancellation of each agreement; and

**WHEREAS**, in a memorandum from the Director of the Department of Development to Columbus City Council dated September 1, 2021, the results of the TIRC were presented and attached to this memorandum titled “2020 Columbus TIRC Summary of Recommendations” (see attached “2021 Columbus TIRC Summary of Recommendations”); and

**WHEREAS**, a legislative authority that receives such recommendations must within sixty (60) days of receipt, hold a meeting and vote to accept, reject, or modify all or any portion of the recommendations; and

**WHEREAS**, an emergency exists in the usual daily operation of the Columbus Department of Development in that it is immediately necessary for City Council to accept, reject, or modify all or any portion of the recommendations of the 2021 Columbus Tax Incentive Review Council; now, therefore,

**BE IT RESOLVED BY THE COUNCIL OF THE CITY OF COLUMBUS:**

**SECTION 1.** That Columbus City Council hereby accepts the written recommendations presented by the 2021 Columbus Tax Incentive Review Council (see attached “2021 Columbus TIRC Summary of Recommendations”) thus fulfilling the obligations set forth in Ohio Revised Code Section 5709.85.

**SECTION 2.** That the Director of Development is hereby directed to notify any and all local and state agencies, as necessary, regarding this resolution.

**SECTION 3.** That for the reasons stated in the preamble hereto, which is hereby made a part hereof, this resolution is hereby declared to be an emergency measure and shall take effect and be in force from and after its adoption and approval by the mayor or ten days after adoption if the mayor neither approves nor vetoes the same.