



City of Columbus

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

Legislation Text

File #: 0075-2012, **Version:** 1

Background: The Columbus City Council passed Ordinance 1159-2005 on July 11, 2005 establishing two tax increment financing areas and three tax increment financing districts, one of which is known as the East Broad Dominion TIF District (TIF District) benefiting parcels near East Broad Street and Reynoldsburg-New Albany Road pursuant to Section 5709.40(C) of the Ohio Revised Code. The property owner, Dominion Homes, Inc. filed an exemption application for all parcels in the TIF District and the exemption was granted by the Ohio Department of Taxation by DTE case number ME-1953, finalized November 8, 2007. Subsequently, Dominion Homes, Inc. donated two parcels within the TIF District, to the City of Columbus for parkland. The City of Columbus filed an application to exempt the donated parcels, parcel no. 550-276119 and parcel no. 550-277759, under Section 5709.08, of the Ohio Revised Code, public purpose. However, under Ohio Revised Code 5709.911, if the owner of the property files the exemption application, and if more than one real property tax exemption applies by law to the property or a portion of the property, no other exemption shall be granted for the portion already exempt under 5709.40 of the Ohio Revised Code unless the municipality that enacted the authorizing ordinance for the earlier exemption provides its duly authorized written consent to the subsequent exemption by means of an ordinance or resolution satisfying the provisions of Ohio Revised Code 5709.911(B)(1). The attached Ordinance will provide duly authorized written consent to the subsequent exemption.

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

To provide duly authorized consent allowing a subsequent exemption to be granted in the East Broad Dominion TIF District so that the City may be 100% exempt from taxation and service payments for two donated parcels of parkland; and to declare an emergency.

WHEREAS, Sections 5709.40 (B)(C), 5709.42 and 5709.43 of the Ohio Revised Code 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 1159-2005 on July 11, 2005 (the "TIF Ordinance"), this Council created two tax increment financing areas and three tax increment financing districts, one of which is known as the East Broad Dominion TIF District (the "TIF District") benefiting parcels near East Broad Street and Reynoldsburg-New Albany Road pursuant to Section 5709.40(C) of the Ohio Revised Code. (Exhibit A Map); and

WHEREAS, the property owner, Dominion Homes, Inc. filed an exemption application for all parcels in the TIF District and the exemption was granted by the Ohio Department of Taxation by DTE case number ME-1953, finalized November 8, 2007; and

WHEREAS, Dominion Homes, Inc. donated two parcels within the TIF District, to the City for parkland; and

WHEREAS, the City filed an application to exempt parcels no. 550-276119 and parcel no. 550-277759, under Section 5709.08, of the Ohio Revised Code, public purpose; and

WHEREAS, under to Ohio Revised Code 5709.911, if the owner of the property files the exemption application, and if more than one real property tax exemption applies by law to the property or a portion of the property, no other exemption shall be granted for the portion already exempt under 5709.40 of the Ohio Revised Code unless the municipality that enacted the authorizing ordinance for the earlier exemption provides its duly authorized written consent to the subsequent exemption by means of an ordinance or resolution satisfying the provisions of Ohio Revised Code 5709.911(B)(1); and

WHEREAS, to satisfy the provisions of Ohio Revised Code 5709.911 (B)(1) the City being the municipal corporation that enacted the authorizing ordinance for the earlier exemption desires to provide duly authorized written consent to the subsequent exemption allowing the City to be 100% exempt from taxation and service payments; 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 the Director of Development (the Director), for and in the name of the City, is hereby authorized to provide its duly authorized written consent to the subsequent exemption to be granted in the East Broad Dominion TIF District by means of this ordinance satisfying the provisions of Ohio Revised Code 5709.911(B)(1).

Section 2. 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 the passage if the Mayor neither approves nor vetoes the same.