



## Legislation Text

**File #:** 1564-2019, **Version:** 1

**Background:** The Columbus City Council passed Ordinance No. 2628-2003 on December 15, 2003 establishing the Northland Mall tax increment financing district (the "Northland 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; to establish an urban redevelopment tax increment equivalent fund for the deposit of the remainder of those service payments.

NPSC Limited (the "Property Owner") is the owner of a parcel located within the boundaries of the Northland TIF and situated at the southwest corner of Northland Park Avenue and Tamarack Boulevard known as Franklin County Tax Parcel 010-287406 (the "Subject Property"). The Subject Property is currently being leased by the Franklin County Board of Commissioners ("Franklin County") for use as general office space for the Department of Job and Family Services. For this reason, Franklin County would like to exercise its public purpose exemption.

Since the Subject Property is located in the Northland TIF, Columbus City Council must consent to Franklin County's real property tax exemption in lieu of the City's tax increment financing exemption.

**Emergency Justification:** Emergency action is requested in order to allow the contemplated property tax exemption to be approved by Columbus City Council prior to the date that second-half taxes are due for the 2018 tax year and for the preservation of the public health, peace, property and safety.

**Fiscal Impact:** There is no expenditure of City funds.

To consent to a real property tax exemption on property located in the Northland TIF that is leased by the Franklin County Board of Commissioners for use as general office space for the Department of Job and Family Services; to authorize the Director of the Department of Development to execute any agreements and instruments that may be required to implement that consent; and to declare an emergency. (AMENDED BY ORD. 2261-2021; PASSED 9/13/2021)

**WHEREAS**, pursuant to Ordinance No. 2628-2003 passed by Columbus City Council on December 15, 2003, Columbus City Council established the Northland Mall tax increment financing district (the "Northland TIF") benefiting parcels near Morse Road and Karl Road pursuant to Section 5709.41 of the Ohio Revised Code.; and

**WHEREAS**, the Franklin County Board of Commissioners ("Franklin County") is leasing Franklin County Tax Parcel 010-287406 from NPSC Limited (the "Subject Property"), which is located in the Northland TIF; and

**WHEREAS**, Franklin County is using the Subject Property as general office space for the Department of Job and Family Services and would like to exercise its public purpose exemption on the Subject Property; and

**WHEREAS**, Ohio Revised Code Section 5709.911(B)(2) provides that Franklin County's application for a real property tax exemption cannot be granted for the portion of the property already exempt under Ohio Revised Code Section 5709.41 until Columbus City Council provides its duly authorized written consent to Franklin County's exemption by means of a duly enacted ordinance; and

**WHEREAS**, this Council, pursuant to Ohio Revised Code Section 5709.911(B)(2), desires to provide its consent to

Franklin County's real property tax exemption and to relinquish the City's right to collect TIF service payments; and

**WHEREAS**, an emergency exists in the usual daily operations of the Department of Development in that it is necessary to proceed as quickly as possible to provide the City's consent to the Franklin County's real property tax exemption for the property, in order allow the contemplated property tax exemption to be approved by Columbus City Council prior to the date that second half taxes are due for the 2018 tax year, all 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 City of Columbus hereby consents to the Franklin County Board of Commissioner's exemption from real property taxes for Franklin County Tax Parcel 010-287406, which is property located within the boundaries of the Northland Mall tax increment financing district that is being leased for use as general office space for the Department of Job and Family Services, and further agrees to relinquish the City's right to collect TIF service payments required by Ordinance 2628-2003 (the Northland TIF Ordinance) as to the above-referenced parcel, all in accordance with Ohio Revised Code Section 5709.911(B)(2).

**Section 2.** That the Director of the Department of Development or other appropriate officers of the City are authorized to execute any agreements and instruments and to take all actions as may be necessary to implement this ordinance.

**Section 3.** That for 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 full 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.