



## Legislation Text

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**File #:** 2057-2022, **Version:** 1

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**Background:** City Council passed Ordinance 2117-2005 on December 14, 2005 establishing ten tax increment financing ("TIF") incentive districts pursuant to Section 5709.40(C) of the Ohio Revised Code ("ORC"). One of the TIF incentive districts is the "Albany Crossing TIF District" benefiting and serving certain parcels on either side of Warner Road between Ulry Road and N. Hamilton Road. The original property owner of the area within the Albany Crossing TIF District, Dominion Homes, Inc. ("Dominion"), filed the TIF exemption applications for all of the parcels in the Albany Crossing TIF District, and exemptions were granted by the Ohio Department of Taxation by DTE case number ME-4715 and DTE case number ME-4719. Pursuant to an agreement dated September 1, 2010 between Albany Moor, LLC and the City, Albany Moor, LLC, as a subsequent owner to a portion of the Dominion property, donated two tracts of property consisting of all of Franklin County Tax Parcel 010-302541 (the "Property") within the Albany Crossing TIF District to the City for a pump station the City would own, maintain, and operate to support Albany Moor, LLC's Albany Landings development project. The City accepted title to the Property pursuant to Ordinance 0757-2022 passed by City Council on April 4, 2022. The City now desires to file an application to exempt the Property under ORC Section 5709.08 for an exemption of government and public property in order for the City, as the current owner of the Property, to be exempt from paying property taxes or service payment in lieu of taxes allowed under Ordinance 2117-2005. However, pursuant to ORC Section 5709.911(B)(1), 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 ORC Section 5709.40 unless the municipal corporation 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. Since Dominion Homes, Inc. filed the TIF exemption application on the original parent parcel (s) of the Property, this legislation is necessary for the City to authorize its duly authorized written consent to the subsequent exemption under ORC Section 5709.08 for the Property.

**Emergency Justification:**

Emergency legislation is requested in order to timely allow the City to proceed with their exemption of government and public property, which will preserve the public peace, health, property, safety, and welfare.

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

To provide the City's duly authorized consent under Ohio Revised Code Section 5709.911 (B)(1) allowing a subsequent exemption under Ohio Revised Code 5709.08 to be granted for Franklin County Tax Parcel 010-302541 in the Albany Crossing TIF District authorized by Ohio Revised Code Section 5709.40(C), so the City may be one-hundred percent exempt from taxation and service payments in lieu of taxes for said parcel donated to and currently owned by the City for a pump station supporting an adjacent development pursuant to an agreement; and to declare an emergency.

**WHEREAS**, Sections 5709.40(C), 5709.42 and 5709.43 of the Ohio Revised Code ("ORC") authorize this Council, by ordinance, to declare the improvement to certain parcels of real property located within the corporate boundaries of 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 serve, or that once made will directly benefit or serve, those parcels; and

**WHEREAS**, pursuant to ORC Section 5709.40(C), this Council passed Ordinance 2117-2005 on December 14, 2005 (the "TIF Ordinance") to create ten tax increment financing ("TIF") incentive districts, one of which is known as the "Albany Crossing TIF District" benefiting and serving certain parcels on either side of Warner Road between Ulry Road

and N. Hamilton Road; and

**WHEREAS**, the original property owner within the Albany Crossing TIF District, Dominion Homes, Inc. (“Dominion”) filed an exemption application for all of the parcels in the Albany Crossing TIF District, and exemptions were granted by the Ohio Department of Taxation by DTE case number ME-4715 and DTE case number ME-4719; and

**WHEREAS**, pursuant to an Agreement dated September 1, 2010 between the City and Albany Moor, LLC, Albany Moor, LLC, as a subsequent owner of a portion of the Dominion property, subsequently donated two tracts of property consisting of all of Franklin County Tax Parcel 010-3025417 (the “Property”) within the Albany Crossing TIF District to the City for a pump station supporting its development; and

**WHEREAS**, the City accepted title to the Property pursuant to Ordinance 0757-2022 passed by City Council on April 4, 2022; and

**WHEREAS**, the City desires to file an application to exempt the Property under ORC Section 5709.08 for government and public property; and

**WHEREAS**, pursuant to ORC Section 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 ORC Section 5709.40 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 ORC Section 5709.911(B)(1); and

**WHEREAS**, as Dominion filed the original exemption application on the parent parcel of the Property and to satisfy the provisions of ORC Section 5709.911 (B)(1), the City, being the municipal corporation that enacted the TIF Ordinance for the earlier exemption, desires to provide its duly authorized written consent to the subsequent exemption under ORC Section 5709.08 thereby allowing the City to be one-hundred percent exempt from taxation and service payments in lieu of taxes under the TIF Ordinance; and

**WHEREAS**, an emergency exists in the daily operations of the Department of Development such that this Ordinance is required to be immediately effective in order to consent to the subsequent exemption to allow the City to proceed with its exemption of government and public property, such immediate action being necessary for the preservation of the public peace, health, property, safety, and welfare; **NOW, THEREFORE**,

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

**Section 1.** That the City of Columbus, Ohio (the “City”) hereby provides its duly authorized written consent to its subsequent exemption under ORC Section 5709.08 for the Property within the Albany Crossing TIF District donated to the City for a pump station owned, maintained, and operated by the City, and the City further agrees to make the exemption authorized by the TIF ordinance on the Property subordinate to the subsequent exemption on the Property, all in accordance with the provisions of ORC Section 5709.911(B)(1).

**Section 2.** That the 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.** 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.

