

RESOLUTION NO. 64.25

A RESOLUTION CREATING THE MIFFLIN TOWNSHIP TAX INCREMENT FINANCING INCENTIVE DISTRICT 1; DECLARING IMPROVEMENTS TO THE PARCELS WITHIN THE INCENTIVE DISTRICT TO BE A PUBLIC PURPOSE AND EXEMPT FROM REAL PROPERTY TAXATION; REQUIRING THE OWNERS OF THOSE PARCELS TO MAKE SERVICE PAYMENTS IN LIEU OF TAXES; ESTABLISHING A TOWNSHIP PUBLIC IMPROVEMENT TAX INCREMENT EQUIVALENT FUND FOR THE DEPOSIT OF THOSE SERVICE PAYMENTS; AND SPECIFYING THE PUBLIC INFRASTRUCTURE IMPROVEMENTS TO BE MADE THAT DIRECTLY BENEFIT THE PARCELS.

WHEREAS, Ohio Revised Code Sections 5709.73, 5709.74, and 5709.75 (collectively the "Tax Increment Financing TIF Statutes") authorize a Board of Township Trustees, by resolution, to declare the improvement to each parcel of real property to be a public purpose and exempt from taxation, require the owner of each parcel to make service payments in lieu of taxes, establish a redevelopment tax equivalent fund for the deposit of those service payments to be used to make payments to school districts affected by that exemption from taxation or to pay costs of constructing or repairing the public infrastructure improvements benefiting the parcels subject to that exemption from taxation, and specify public infrastructure improvements made or to be made or in the process of being made that directly benefit, or that once made will directly benefit, each parcel; and

WHEREAS, Ohio Revised Code Section 5709.73(A)(4) permits a township to adopt a TIF resolution in an "Incentive district", which means an area not more than three hundred acres in size enclosed by a continuous boundary in which a project is being, or will be, undertaken, and as certified by the engineer for the political subdivision, the public infrastructure serving the district is inadequate to meet the development needs of the district as evidenced by a written economic development plan or urban renewal plan for the district that has been adopted by the legislative authority of the subdivision; and

WHEREAS, the Ohio Revised Code Section 5709.73 (C)(1) permits the legislative authority of a township to adopt a resolution creating an incentive district, delineate the boundary of the proposed district and specifically identify each parcel within the district, and declaring improvements to parcels within the district to be a public purpose unless the population of the township exceeds twenty-five thousand, as shown by the most recent federal decennial census or includes a parcel that has been exempted from taxation under Ohio Rev. Code Sec. 5709.78 or that is or has been within another district created under this division, and permits the township to adopt a resolution that creates an incentive district if the sum of the taxable value of real property in the proposed district for the preceding tax year and the taxable value of all real property in the township that would have been taxable in the preceding year were it not for the fact that the property was in an existing incentive district and therefore exempt from taxation exceeds twenty-five per cent of the taxable value of real property in the township for the preceding tax year; and

WHEREAS, the Mifflin Township, Ohio Board of Township Trustees (the "Board" or "Trustees"), has determined to create the Mifflin Township Tax Incentive District 1 (the "Incentive District 1") the boundaries of which will be coextensive with the boundaries of, and will include, the parcels of real property specifically identified and depicted in **EXHIBIT A** attached hereto (as

currently or subsequently configured, the "Parcels", with each of those parcels referred to herein individually as a "Parcel"); and

WHEREAS, the Township's Engineer has certified to the Township that Incentive District 1 is less than 300 acres in size and enclosed by a contiguous boundary, as described in **EXHIBIT A** attached hereto; and

WHEREAS, this Board has determined to provide for the construction of the public infrastructure improvements described in **EXHIBIT B** attached hereto (the "Public Infrastructure Improvements"), which, once made, will directly benefit the Property; and

WHEREAS, this Board has passed an economic development plan for Incentive District 1 attached herein as **Exhibit C**; and

WHEREAS, notice of this proposed resolution has been delivered to the Board of Education of the Gahanna-Jefferson Public Schools (the "School District") and the Eastland-Fairfield Career Center (the "JVSD") in accordance with and within the time period prescribed in R.C. Section 5709.83, or such notice has been waived; and

WHEREAS, the Township conducted a public hearing on January 28, 2025 on this proposed resolution, and notice has been given of the public hearing and the proposed resolution by first class mail to every real property owner whose property is located within the boundaries of the proposed incentive district that is the subject of the proposed resolution pursuant to section 5709.73 (C)(2)(a) of the Revised Code; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Mifflin Township, Franklin County, State of Ohio, that:

Section 1. **Creation of Incentive District.** This Board finds and determines that forthcoming construction projects, including the construction of residential properties in Incentive District 1 will place additional demand on the Public Infrastructure Improvements. These residential plans will significantly expand the Township's infrastructure needs and necessitate the construction of roadway improvements. This Board further finds that the sum of the taxable value of real property in Incentive District 1 for tax year 2024 and the taxable value of all real property in the Township that would have been taxable in tax year 2024 were it not for the fact that the property was in an existing incentive district and therefore exemption from taxation, does not exceed twenty-five percent of the taxable value of real property within the Township for tax year 2024. Pursuant to the TIF Statutes, this Board creates Incentive District 1, the boundaries of which are coextensive with the boundaries of and include the Parcels specifically identified and depicted in **EXHIBIT A**.

Section 2. **Public Infrastructure Improvements.** This Board designates the Public Infrastructure Improvements described in **EXHIBIT B** attached hereto, and any other public infrastructure improvements hereafter designated by resolution, as public infrastructure improvements made, to be made or in the process of being made

by the Township that benefit or serve, or that once made will benefit or serve, the Parcels.

Section 3. Authorization of Tax Exemption: Life of Incentive District.

Pursuant to and in accordance with the provisions of Section 5709.73(C)(1) of the Ohio Revised Code, this Board hereby declares that seventy-five percent (75%) of the increase in assessed value of each Parcel subsequent to the effective date of this Resolution (which increase in assessed value is hereinafter referred to as the "Improvement," as defined in Section 5709.73(A) of the Ohio Revised Code) is a public purpose and exempt from taxation for a period coextensive with the life of Incentive District 1. The life of Incentive District 1 commences with the first tax year that begins after the effective date of this Resolution and in which an Improvement attributable to a new structure would first appear on the tax list and duplicate of real and public utility property for any Parcel within Incentive District 1 were it not for the exemption granted in this Resolution and ends on the earlier of (a) ten (10) years after such commencement or (b) the date on which the Township can no longer require service payments in lieu of taxes, all in accordance with the requirements of the TIF Statutes.

Section 4. Service Payments and Property Tax Rollback Payments.

Pursuant to Section 5709.74 of the Ohio Revised Code, the owner of each Parcel is hereby required to make annual service payments in lieu of taxes with respect to the Improvement to that Parcel to the Treasurer of Franklin County, Ohio (the "County Treasurer") on or before the final dates for payment of real property taxes. Each service payment in lieu of taxes, including any penalties and interest at the then current rate established for real property taxes (collectively, the "Service Payments"), will be charged and collected in the same manner and in the same amount as the real property taxes that would have been charged and payable against the Improvement if it were not exempt from taxation pursuant to Section 3 of this Resolution. The Service Payments, and any other payments with respect to each Improvement that are received by the County Treasurer in connection with the reduction required by Sections 319.302, 321.24, 323.152 and 323.156 of the Ohio Revised Code, as the same may be amended from time to time, or any successor provisions thereto as the same may be amended from time to time (the "Property Tax Rollback Payments"), will be deposited and distributed in accordance with Section 6 of this Resolution.

Section 5. TIF Fund. This Board of Township Trustees establishes, pursuant to and in accordance with the provisions of Ohio Revised Code Section 5709.75, the Mifflin Township Incentive District Township Public Improvement Tax Increment Equivalent Fund (the "TIF Fund"). The TIF Fund shall be maintained in the custody of the Township and shall receive all distributions to be made to the Township pursuant to Section 6 of this Resolution. Those Service Payments and Property Tax Rollback Payments received by the Township with respect to the Improvement of each Parcel and so deposited pursuant to Ohio Revised Code Section 5709.74 shall be used solely for the purposes authorized in the TIF Statutes or this Resolution (as it may be amended or supplemented). The TIF Fund shall remain in existence so long as such Service Payments and Property Tax Rollback Payments are collected and used for the aforesaid purposes, after which time the TIF Fund shall be dissolved and

any incidental surplus funds remaining therein transferred to the Township's General Fund, all in accordance with Ohio Revised Code Section 5709.74.

Section 6. **Distribution of Service Payments and Property Tax Rollback Payments.** The County Treasurer shall make semi-annual payments to the School District and JVSD, solely from the Service Payments, collectively in the amount equal to twenty-five (25%) of property tax payments that the School District and JVSD would otherwise have received from the Improvements had the Improvements not been exempted pursuant to this Resolution. The County Treasurer shall remit all remaining Service Payments to the Township for deposit in the Fund established in Section 5 hereof. Pursuant to the TIF Statutes, the County Treasurer is requested to distribute the Service Payments and the Property Tax Rollback Payments to the Township for deposit into the TIF Fund to be used to pay costs of the Public Infrastructure Improvements. All distributions required under this Section 6 are to be made at the same time and in the same manner as real property tax distributions.

Section 7. **Non-Discriminatory Hiring Policy.** In accordance with Section 5709.823 of the Ohio Revised Code, this Board hereby determines that no employer located upon the Parcel shall deny any individual employment based solely on the basis of race, religion, sex, disability, color, national origin or ancestry.

Section 8. **Further Authorizations.** This Board hereby authorizes and directs any of the Board Chair, Service Director, Fiscal Officer or other appropriate officers of the Township, to make such arrangements as are necessary and proper for collection of the Service Payments. This Board further hereby authorizes and directs the Board Chair, Service Director, Fiscal Officer or other appropriate officers of the Township to prepare and sign all agreements and instruments and to take any other actions as may be appropriate to implement this Resolution.

Section 9. **Filings with Ohio Department of Development.** Pursuant to Section 5709.73(I) of the Ohio Revised Code, the Administrative Services Coordinator is hereby directed to deliver a copy of this Resolution to the Director of the Ohio Department of Development within fifteen (15) days after its effective date. Further, and on or before March 31 of each year that the Exemption set forth in this Resolution remains in effect, an authorized officer of the Township shall prepare and submit to the Director of Development of the State of Ohio the status report required under Ohio Revised Code Section 5709.73(I).

Section 10. **Tax Incentive Review Board.** The Tax Incentive Review Board established by the County shall review annually all exemptions from taxation resulting from the declarations set forth in this Resolution and any other such matters as may properly come before that Board, all in accordance with Section 5709.85 of the Ohio Revised Code.

Section 11. **Open Meetings.** This Board finds and determines that all formal actions of this Board and any of its committees concerning and relating to the adoption of this Resolution were taken in an open meeting of this Board or committees, and that all deliberations of this Board and any of its committees that resulted in those formal actions were in meetings open to the public, all in compliance with the law, including Section 121.22 of the Ohio Revised Code.

**EXHIBIT A
IDENTIFICATION AND MAP OF TIF DISTRICT 1 PARCELS**



**TIF DISTRICT 1 PARCELS
DESCRIPTION OF PARCELS AFFECTED BY THE IMPROVEMENT**

The Project Site is the real estate situated in the Mifflin Township, County of Franklin and State of Ohio consisting of the tax year 2024 parcel number(s) listed below (and including any subsequent combinations and/or subdivisions of the current parcel numbers), depicted on the map and attached hereto:

445-296107	191-001183	191-000474	191-000485	191-000371	191-000690	191-000459
191-001409	191-000391	191-000482	191-000641	191-000725	191-000493	191-000380
191-000047	191-001184	191-000321	191-000719	191-000726	191-000520	191-000381
191-001366	191-000389	191-000423	191-000640	191-000843	191-000463	191-000572
191-000708	191-000420	191-000473	191-000664	191-000491	191-000290	191-000675
191-001410	191-001185	191-000643	191-000298	191-000292	191-000318	191-000674
191-001475	191-001236	191-000320	191-000412	191-000293	191-000729	191-000516
191-001375	191-001237	191-000424	191-000580	191-000465	191-000461	191-000617
191-001407	191-001239	191-000542	191-000311	191-000522	191-000462	191-000615
191-000710	191-001291	191-003322	191-000356	191-000610	191-000289	191-000571
191-000651	191-000274	191-000416	191-000469	191-000521	191-000574	191-000618
191-000653	191-000232	191-000601	191-000470	191-000692	191-000518	191-000322
191-000594	191-000711	191-000602	191-000468	191-000492	191-000377	191-000499
191-000596	191-000706	191-000603	191-000369	191-000635	191-000686	191-000734
191-000537	191-000712	191-000484	191-000607	191-000316	191-000687	191-000285
191-000538	191-000655	191-000529	191-000608	191-000406	191-000320	191-000570
191-000476	191-000658	191-000530	191-000296	191-000691	191-000731	191-000512
191-002481	191-000657	191-000584	191-000638	191-000433	191-000732	191-000677
191-000477	191-000475	191-000642	191-000694	191-000494	191-003327	191-000456
191-000451	191-000540	191-000545	191-000410	191-000259	191-002722	191-000569
191-001181	191-000531	191-000425	191-000523	191-000576	191-000402	191-000626
191-000620	191-000262	191-000355	191-000265	191-001241	191-000526	191-000490
191-000501	191-000343	191-000357	191-000263	191-000281	191-000559	191-000483
191-000325	191-001287	191-000358	191-000268	191-000273	191-000544	191-000500
191-000560	191-001288	191-000359	191-000267	191-000279	191-000619	191-000497
191-000561	191-000348	191-000372	191-000260	191-000287	191-000613	191-000502
191-000282	191-000353	191-000376	191-000264	191-000288	191-000612	191-000504
191-000283	191-000354	191-000383	191-000266	191-000375	191-000597	191-000487
191-000568	191-000368	191-000848	191-000252	191-000291	191-000578	191-000486
191-000510	191-000373	191-000388	191-000258	191-000313	191-000591	191-000489
191-003317	191-001187	191-000367	191-001242	191-000307	191-000604	191-000718
191-000503	191-000339	191-000382	191-000280	191-000319	191-000611	191-000650
191-000453	191-000341	191-000385	191-000871	191-000321	191-000614	191-000705
191-000387	191-000342	191-000384	191-000286	191-000862	191-000454	191-000717
191-000328	191-000344	191-000375	191-000284	191-000867	191-000455	191-000704
191-000271	191-000349	191-000374	191-000294	191-000208	191-000842	191-000688
191-001186	191-000350	191-000255	191-000308	191-000312	191-000458	191-000727
191-001295	191-000351	191-000256	191-000310	191-000309	191-000460	191-000716
191-001341	191-000352	191-000257	191-000314	191-000562	191-000464	191-000728
191-001340	191-000345	191-000253	191-000315	191-000839	191-000471	191-000730
191-003318	191-000346	191-000254	191-000317	191-000519	191-000467	191-000733
191-000262	191-000347	191-000269	191-001240	191-000528	191-000472	191-000405

191-000434	191-000401	191-000496	191-000335	191-000046
191-000439	191-000403	191-000495	191-000393	
191-000400	191-000397	191-000329	191-000418	
191-000429	191-000398	190-003182	191-000592	
191-001234	191-000841	191-000633	191-000652	
191-000417	191-000404	191-001235	191-000654	
191-000415	191-000407	191-001128	191-000419	
191-000845	191-000408	191-001289	191-000303	
191-000426	191-000840	191-001290	191-000805	
191-000435	191-000430	191-001131	191-000304	
191-000884	191-000880	191-001129	191-000306	
191-000440	191-000627	191-001130	191-000478	
191-000441	191-000630	191-001182	191-000422	
191-000436	191-000631	191-001292	191-000479	
191-000438	191-000629	191-000384	191-000480	
191-000437	191-000639	191-000275	191-000535	
191-000443	191-000632	191-000276	191-000536	
191-000427	191-000634	191-000277	191-000593	
191-000432	191-000648	191-000331	191-000534	
191-000428	191-000649	191-000332	191-000595	
191-000399	191-000656	191-000333	191-000019	

191-00044500, 191-00033600, 191-00033700, 191-00033800, 191-00034000, 191-00036500,
191-00036600, 191-00038600, 191-00033000, 191-00045200, 191-00039400, 191-00039500,
191-00039600, 191-00044400, 191-00044600, 191-00044700, 191-00044800, 191-00044900,
191-00045000, 191-00030200, 191-00036300, 191-00036400, 191-00048800

Vote on Passage of Resolution:

Motion by: Kevin Cavener 2nd: James Leeseberg

Roll Call:

KJC Kevin J. Cavener

JDL Jamie D. Leeseberg

RJA Richard J. Angelou

Adopted this 7th day of April, 2025.

Approved as to Form:

John P. Reynolds
Township Solicitor

EXHIBIT B
TAX INCREMENT FINANCING DISTRICT
PUBLIC INFRASTRUCTURE IMPROVEMENTS

The Public Infrastructure Improvements include, but are not limited to, any or all of the following improvements that will directly benefit the Property and all related costs of permanent improvements (including, but not limited to, those costs listed in R.C. Section 133.15(B)):

- Construction, reconstruction, extension, opening, improving, widening, grading, draining, curbing or changing of the lines and traffic patterns of, highways, streets, intersections, bridges (both roadway and pedestrian), sidewalks, bikeways, medians and viaducts accessible to and serving the public, and providing signage (including traffic signage and informational/promotional signage), lighting systems, signalization, and traffic controls, and all other appurtenances thereto.
- Signage, artwork, sculpture and other related items that enhance, compliment and beautify the Project Area and the Public Infrastructure Improvements located in the public right-of-way or within public easements.
- Construction, reconstruction, extension, opening, improving, widening, grading, draining or curbing of walking and/or multipurpose paths.
- Construction, reconstruction, or installation of public utility improvements (including any underground Township owned utilities), storm and sanitary sewers (including necessary site grading therefor), water and fire protection systems, including, but not limited to, tap, and connection improvements for accessing the water, storm and sanitary sewers, or fire protection systems, and all appurtenances thereto.
- Construction, reconstruction or installation of gas, electric and communication service facilities (including any underground lines or other facilities), and all appurtenances thereto.
- Construction, reconstruction and installation of stormwater and flood remediation projects and facilities, including such projects and facilities on private property when determined to be necessary for public health, safety, and welfare.
- Continued and ongoing maintenance, paving, repaving, striping, grading and related work on roads, highways, streets, water, and sewer lines constructed as part of the Public Infrastructure Improvements.
- Construction or installation of streetscape and landscape improvements including trees, tree grates, signage, curbs, sidewalks, scenic fencing, street and sidewalk lighting, trash receptacles, benches, newspaper racks, burial of overhead utility lines and related improvements, together with all appurtenances thereto, including, but not limited to streetscape improvements in conjunction with and along the roadway improvements described above.

- Acquisition of real estate or interests in real estate (including easements) (a) necessary to accomplish any of the foregoing Public Infrastructure Improvements or (b) in aid of industry, commerce, distribution or research, including, but not limited to, any acquisition of land in connection with the Township's taking title to any Public Infrastructure Improvements.
- Any other public infrastructure improvements constructed or maintained by or on behalf of the Township that are determined by the Township to benefit the Property.

**EXHIBIT C
INCENTIVE DISTRICT 1
ECONOMIC DEVELOPMENT PLAN**

On file with the Mifflin Township Fiscal Officer