

BLENDON TOWNSHIP  
FRANKLIN COUNTY, OHIO

RESOLUTION NO. 2022-06

DECLARING THE IMPROVEMENTS TO CERTAIN REAL PROPERTY LOCATED IN BLENDON TOWNSHIP, FRANKLIN COUNTY, OHIO TO BE A PUBLIC PURPOSE; DECLARING SUCH IMPROVEMENTS TO BE EXEMPT FROM REAL PROPERTY TAXATION; REQUIRING THE OWNERS THEREOF TO MAKE SERVICE PAYMENTS IN LIEU OF TAXES; DESIGNATING THE PUBLIC INFRASTRUCTURE IMPROVEMENTS TO BE MADE THAT WILL DIRECTLY BENEFIT THE REAL PROPERTY; AND ESTABLISHING A PUBLIC IMPROVEMENT TAX INCREMENT EQUIVALENT FUND FOR THE DEPOSIT OF SERVICE PAYMENTS; AND AUTHORIZING ANY RELATED AGREEMENTS.

**WHEREAS**, in accordance with Ohio Revised Code Sections 5709.73 through 5709.75, Blendon Township, Franklin County, Ohio (the "Township") has determined to implement a tax increment financing program to facilitate the development of certain real property located within the territorial boundaries of the Township (the "Project"); and

**WHEREAS**, the real property (as depicted and described in Exhibit A attached hereto and incorporated herein by this reference), will be developed as commercial property (the "TIF Site"); and

**WHEREAS**, the development of commercial properties in the Township will benefit the Township and its residents by creating economic opportunities, enlarging the property tax base, and stimulating collateral development in the Township; and

**WHEREAS**, by providing public infrastructure improvements, as that term is defined in Ohio Revised Code Sections 5709.40(A)(8) and 5709.73(A)(6) (as more fully described on Exhibit B attached hereto and incorporated herein by this reference, the "Public Infrastructure Improvements"), the Township may facilitate the development of commercial properties for the benefit of the TIF Site, including, without limitation, by facilitating the financing, acquisition, and construction of the Public Infrastructure Improvements; and

**WHEREAS**, Ohio Revised Code Sections 5709.73, 5709.74, and 5709.75 provide for the use of township tax increment financing to pay the costs of Public Infrastructure Improvements, which costs may include, without limitation: (i) the payment for or reimbursement of costs of the Public Infrastructure Improvements incurred by the Township, or any other public or private party in cooperation with the Township, and (ii) payment of debt service (the "Debt Service") on, and other expenses relating to the issuance of, any bonds, notes, or other obligations issued to finance the Public Infrastructure Improvements; and

**WHEREAS**, Ohio Revised Code Sections 5709.73, 5709.74, and 5709.75 provide that this Board of Trustees may, among other things, (a) declare the improvement to real property located in the Township to be a public purpose, thereby exempting such improvement from real property taxation for a period of time, (b) specify public infrastructure improvements to be made to benefit the TIF Site, (c) require the owner or owners of those parcels to make service payments in lieu of taxes, and (d) establish a public improvement tax increment equivalent fund into which such service payments shall be deposited; and

**WHEREAS**, the Township desires to grant a seventy-five percent (75%) exemption from real property taxation for a period of ten (10) years (the "TIF Exemption") of the increase in assessed value of land and each improvement to the TIF Site (as defined in Section 1 hereof, the "Improvement"); and

**WHEREAS**, while it is impossible to know with certainty, as of the date of this Resolution the Township estimates that (a) the true value in money of the Improvement is anticipated to be approximately \$150,000, and (b) the cost of the Public Infrastructure Improvements is anticipated to be approximately \$200,000.

**WHEREAS**, the Township has determined that it is necessary and appropriate and in the best interests of the Township to require the owners of the parcels included in the TIF Site and their heirs, successors and assigns (collectively, with their heirs, successors and assigns, as owners of the TIF Site, the "Owners") to make service payments in lieu of taxes (as defined in Section 1 hereof, the "Service Payments") with respect to the Improvement pursuant to Ohio Revised Code Section 5709.74; and

**WHEREAS**, the Westerville City School District has received notice of the TIF Exemption and the proposed text of this Resolution in advance of the date on which this Resolution is being adopted, in accordance with Ohio Revised Code Sections 5709.73 and 5709.83;

**NOW, THEREFORE, BE IT RESOLVED**, by the Board of Trustees of Blendon Township, Franklin County, Ohio that:

**SECTION 1. Authorization of TIF Exemption.** Pursuant to and in accordance with the provisions of Ohio Revised Code Section 5709.73(B), this Board of Trustees hereby finds and determines that seventy-five percent (75%) of the increase in assessed value of each parcel (as it may be subdivided or combined in connection with the acquisition or development of a parcel) comprising the TIF Site (the "Exempted Property") subsequent to the effective date of this Resolution (which increase in assessed value is hereinafter referred to as the "Improvement," as defined in Ohio Revised Code Section 5709.73(A)(2)) is declared to be a public purpose. Pursuant to and in accordance with Ohio Revised Code Section 5709.73(G), the Improvement with respect to each parcel shall be exempt from real property taxation (the "TIF Exemption") for a period commencing with the first day of the tax year in which there is an Improvement that appears on the tax list and duplicate of real and public utility property and ending for a parcel on the tenth (10th) anniversary of such date or the date the Public Infrastructure Improvements (as defined in the TIF Resolution) are paid in full, whichever occurs first. After the TIF Exemption becomes effective, such TIF Exemption shall apply with respect to any parcel when the Improvement to such parcel is made and an exemption therefor is claimed in the manner provided for hereinabove.

**SECTION 2. Payment of Service Payments.** As provided in Ohio Revised Code Section 5709.74, but only after the TIF Exemption is effective, the Owner of a parcel comprising Exempted Property shall be required to, and shall make, service payments in lieu of taxes with respect to the Improvement allocable thereto to the County Treasurer on or before the final due dates for payment of real property taxes. Each service payment in lieu of taxes shall 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 such parcel as if it were not exempt from taxation pursuant to Section 1 hereof. If any reduction in the levies otherwise applicable to such parcel is made by the County budget commission under Ohio Revised Code Section 5705.31, the amount of the service payment in lieu of taxes shall be calculated as if the reduction in levies had not been made. Any late payments of service payments in lieu of taxes shall be subject to penalty and bear interest at the then current rate established under Ohio Revised Code Sections 323.121(B)(1) and 5703.47, as the same may be amended from time to time, or any successor provisions thereto (the "Penalties and Interest"). Each Owner shall make any other payments in respect of such parcel which are received by the County Treasurer in connection with any reduction required by Ohio Revised Code Section 319.302, as the same may be amended from time to time, or any successor provisions thereto (the "Property Tax Rollback Payments," together with the service payments in lieu of taxes and the "Penalties and Interest," are collectively referred to herein as the "Service Payments"). The Service Payments shall be allocated and distributed in accordance with Section 3 hereof.

**SECTION 3. Creation of TIF Fund; Application of Service Payments.** This Board of Trustees hereby establishes, pursuant to and in accordance with the provisions of Ohio Revised Code Section 5709.75, a Public Improvement Tax Increment Equivalent Fund. The Fiscal Officer of the Township may create one or more accounts or sub-accounts within such fund as appropriate to distinguish the Service Payments received with respect to the TIF Exemption established pursuant to this Resolution from any tax increment financing programs that may be established by the Township in the future and as are necessary to account for payment of the costs of the Public Infrastructure Improvements, including any reimbursement payments for the reimbursement of the costs of the Public Infrastructure Improvements, Debt Service on, and other expenses relating to the issuance of, any bonds, notes, or other obligations issued to finance the Public Infrastructure Improvements. As used in this Resolution, "TIF Fund" shall refer to the specific fund or account that receives the Service Payments provided for in this Resolution. The TIF Fund shall be maintained in the custody of the Township and shall receive all distributions of

Service Payments required to be made to the Township. Those Service Payments received by the Township with respect to the Exempted Property, shall be used solely for the purposes authorized in Ohio Revised Code Sections 5709.73, 5709.74, and 5709.75, including, but not limited to, paying any costs of the Public Infrastructure Improvements in a manner that is consistent with this Resolution. For purposes of this Resolution, “costs” of the Public Infrastructure Improvements payable from the TIF Fund shall also include the items of “costs of permanent improvements” set forth in Ohio Revised Code Section 133.15(B), and incurred with respect to the Public Infrastructure Improvements, which “costs” specifically include any reimbursement payments for the reimbursement of the costs of the Public Infrastructure Improvements, and Debt Service on, and other expenses relating to the issuance of, any bonds, notes, or other obligations issued to finance the Public Infrastructure Improvements. The TIF Fund shall remain in existence so long as such Service Payments are collected and used for the aforesaid purposes, after which time said TIF Fund shall be dissolved and any surplus funds remaining therein shall be transferred to the Township’s General Fund, all in accordance with Ohio Revised Code Section 5709.75.

Pursuant to Ohio Revised Code Section 5709.73, 5709.74, and 5709.75, the Franklin County Auditor (“County Auditor”) is requested to distribute the Service Payments and the Property Tax Rollback Payments to the Township for deposit into the TIF Fund. The distribution from the County Auditor to the Township required under this Section is requested to be made at the same time and in the same manner as real property tax distributions.

**SECTION 4. Public Infrastructure Improvements.** This Board of Trustees hereby designates the Public Infrastructure Improvements described in Exhibit B attached hereto as “public infrastructure improvements” (as such term is defined in Ohio Revised Code Sections 5709.40(A)(8) and 5709.73(A)(6)) made, to be made, or in the process of being made, and that, once made, will directly benefit the TIF Site.

**SECTION 5. Application for Real Property Tax Exemption and Remission.** This Board of Trustees further hereby authorizes and directs the Township Administrator, the Township Fiscal Officer, or other appropriate officers of the Township, in any combination or individually, to sign and execute all documents and make such arrangements as are necessary and proper for collection of said Service Payments from the Owners of real property located in the TIF Site, which are to be deposited into the TIF Fund.

**SECTION 6. Further Authorizations.** This Board of Trustees further hereby authorizes and directs the Township Administrator, the Township Fiscal Officer, or other appropriate officers of the Township, in any combination or individually, to prepare and sign all agreements, and any amendments thereto such that the character of those changes is not substantially adverse to the Township, which shall be established conclusively by their signatures thereon, and to prepare and sign all instruments and to take all other actions as may be necessary and appropriate to implement this Resolution.

**SECTION 7. Non-Discriminatory Hiring Policy.** In accordance with Ohio Revised Code Section 5709.832, this Board of Trustees hereby determines that no employer located in the TIF Site shall deny any individual employment based solely on race, religion, sex, disability, color, national origin or ancestry.

**SECTION 8. Notices.** This Board of Trustees hereby finds and determines that notice of this proposed Resolution has been delivered to all affected school districts, including the Westerville City School District, in accordance with Ohio Revised Code Sections 5709.73 and 5709.83, and hereby ratifies the giving of that notice.

Pursuant to Ohio Revised Code Section 5709.73(1), the Township Fiscal Officer is hereby directed to deliver a copy of this Resolution to the Director of the Development Services Agency of the State of Ohio within fifteen (15) days after its adoption. On or before March 31 of each year that the exemption set forth in Section 1 hereof remains in effect, the Township Fiscal Officer, or other authorized officer of this Township shall prepare and submit to the Director of the Development Services Agency of the State of Ohio the status report required under Ohio Revised Code Section 5709.73(1).

**SECTION 9. Tax Incentive Review Council.** The Township’s existing Township Tax Incentive Review Council shall, in accordance with Ohio Revised Code Section 5709.85, 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 Council, all in accordance with Ohio Revised Code Section 5709.85.

**SECTION 10. Open Meetings.** This Board of Trustees finds and determines that all formal actions of this Board of Trustees and any of its committees concerning and relating to the adoption of this Resolution were taken in an open meeting of this Board of Trustees, and that all deliberations of this Board of Trustees 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 Ohio Revised Code Section 121.22.

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**SECTION 12. Effective Date.** This Resolution shall be effective from and after the earliest period provided by law.

Adopted this 3rd day of August 2022.

**ATTEST:**

**SIGNED:**

Diane S Galliers

Diane Galliers  
Fiscal Officer

Jan Heichel

Jan Heichel  
Trustee, Chairman

James Welch

James Welch  
Trustee

Cathy Shinaberry

Cathy Shinaberry  
Trustee

CERTIFICATION

I, Diane Galliers, Fiscal Officer of the Blendon Township, Franklin County, Ohio, do hereby certify that the foregoing is a true and exact reproduction of the resolution adopted by the Board of Township Trustees of Blendon Township, Franklin County, Ohio at the regular meeting of August 3, 2022.

Diane S Galliers

Date, Fiscal Officer

8-3-2022

Date

EXHIBIT A

Identification and Map of the Parcels

The TIF Site consists of the following parcel numbers identified the records of the County Auditor of Franklin County, Ohio as of July 12, 2022:

110-000077  
110-005713



projects and facilities, including such projects and facilities on private property when determined to be necessary for public health, safety and welfare;

- **Real Estate.** Acquisition of real estate or interests in real estate (including easements) (a) necessary to accomplish any of the foregoing improvements or (b) in aid of industry, commerce, distribution or research; and

- **Professional Services.** Engineering, consulting, legal, administrative, and other professional services associated with the planning, design, acquisition, construction and installation of the foregoing improvements and real estate.

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