



Introduced: 01/06/25
Revised:
Adopted:
Effective:

CITY OF PATASKALA

ORDINANCE 2024-4486

AN ORDINANCE DECLARING THE IMPROVEMENT OF CERTAIN REAL PROPERTY LOCATED IN THE CITY OF PATASKALA, LICKING COUNTY, OHIO TO BE A PUBLIC PURPOSE; DECLARING SUCH PROPERTY TO BE EXEMPT FROM REAL PROPERTY TAXATION; DESIGNATING SPECIFIC PUBLIC INFRASTRUCTURE IMPROVEMENTS THAT, ONCE MADE, WILL DIRECTLY BENEFIT THE PARCELS FOR WHICH IMPROVEMENT IS DECLARED TO BE A PUBLIC PURPOSE; REQUIRING ANNUAL SERVICE PAYMENTS IN LIEU OF TAXES; ESTABLISHING A MUNICIPAL PUBLIC IMPROVEMENT TAX INCREMENT EQUIVALENT FUND; AND PROVIDING RELATED AUTHORIZATIONS PURSUANT TO OHIO REVISED CODE SECTIONS 5709.40(B), 5709.42, 5709.43, 5709.832 AND 5709.85.

WHEREAS, R.C. 5709.40(B) provides this Council may, under certain circumstances, (i) declare improvement to parcels of real property located in the City of Pataskala to be a public purpose, thereby granting to that improvement an exemption from real property taxation, and (ii) designate specific public infrastructure improvements made, to be made, or in the process of being made that directly benefit, or that once made will directly benefit, the parcels for which improvement is declared to be a public purpose; and

WHEREAS, pursuant to R.C. 5709.40(B), seventy-five percent of an improvement thus declared to be a public purpose may be exempted from real property taxation for not more than ten years; and

WHEREAS, the real property shown in Exhibit A hereto and incorporated herein by reference (the "Property") is located in the State of Ohio, County of Licking, and the City, with each parcel of the Property referred to herein as a "Parcel" (whether as presently appearing on County tax duplicates or as subdivided or combined and appearing on future tax duplicates); and

WHEREAS, Council for the City of Pataskala has determined it is necessary and appropriate and in the best interests of the City to provide for service payments in lieu of real property taxes ("Service Payments," as further defined below) with respect to the Property pursuant to R.C. 5709.42; and

WHEREAS, the City of Pataskala wants to facilitate the construction of the public infrastructure improvements described in Exhibit B attached hereto and incorporated herein by this reference (the “Public Infrastructure Improvements”); and

WHEREAS, notice of this proposed Ordinance has been delivered to the Board of Education of the Licking Heights Local School District (the “School District”) and the Board of Education of the Career and Technical Education Center of Licking County (the “JVSD”) in accordance with and within the time period prescribed in R.C. 5709.83, or such notice has been waived; and

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF PATASKALA, COUNTY OF LICKING, STATE OF OHIO, A MAJORITY OF ALL MEMBERS ELECTED OR APPOINTED THERETO CONCURRING, THAT:

Section 1: The Public Infrastructure Improvements described in Exhibit B hereto intended to be made or caused to be made by the City of Pataskala are hereby designated as public infrastructure improvements that, once made, will directly benefit the Property.

Section 2: Seventy-five percent (75%) of the increase in the assessed value of each Parcel within the Property after the effective date of this Ordinance (each of which increase in assessed value is an “Improvement” as defined in R.C. 5709.40) shall be a public purpose and shall be exempt from real property taxation commencing for each Parcel the earlier of the first day of (i) the tax year in which there is an Improvement with respect to the Parcel (as it may be subdivided or combined) of at least \$35,000 (i.e., an increase in true value of \$100,000), or (ii) tax year 2044, and ending for each Parcel on the earlier of (a) ten (10) years after such commencement, or (b) the date on which the City can no longer require service payments in lieu of taxes, all in accordance with the requirements of R.C. 5709.40, 5709.42, and 5709.43. The exemption for each Improvement shall be subordinate to any exemption provided under the Northwest Innovation District Community Reinvestment Area, irrespective of who files the exemption application under R.C. 5709.911.

Section 3: As provided in R.C. 5709.42, the Owner of any Parcel with an Improvement is required hereby to make annual payments in lieu of taxes to the Licking County Treasurer on or before the final dates for payment of real property taxes. Each such payment (including interest and penalties) 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 the Improvement if it were not exempt from taxation (with the payments in lieu of tax, including any penalties and interest, being the “Service Payments”). No Service Payments are required with respect to Improvement exempted under the CRA Agreement for the period and to the extent the assessed value is exempt under the CRA Agreement. The County Treasurer shall remit all Service Payments to the City of Pataskala or deposit in the Northwest Innovation District Municipal Public Improvement Tax Increment Equivalent Fund (the “Fund”) established in Section 4 hereof. Council for the City of Pataskala hereby authorizes the Administrator or other appropriate official or employee of the City to provide such information and certifications and execute and deliver, or accept delivery of such instruments as are necessary and incidental to collect those Service Payments and to make such arrangements as are necessary and proper for payment of the Service Payments. Any late payments shall be subject to penalty and bear interest at the then-current rate established under R.C. 323.121 and R.C. 5703.47, as may be amended from time to time, or any successor provisions thereto, as the

same may be amended from time to time. The Service Payments shall be allocated and deposited in accordance with Section 4 of this Ordinance.

Section 4: Council for the City of Pataskala hereby establishes, pursuant to and in accordance with the provisions of R.C. 5709.43, the Fund, into which shall be deposited all of the Service Payments distributed to the City with respect to the Improvements to Parcels of the Property by or on behalf of the Licking County Treasurer, as provided in R.C. 5709.42, and hereby appropriates all of the moneys deposited in the Fund from time to time to pay any costs associated with the Public Infrastructure Improvements approved by the City, including, but not limited to, the “costs of permanent improvements” described in R.C. 133.15(B).

The Fund shall remain in existence so long as Service Payments are collected and used for the aforesaid purposes, subject to the limits set forth in Section 2 hereof, after which said Fund shall be dissolved in accordance with R.C. 5709.43(D). Upon dissolution, any incidental surplus money remaining in the Fund shall be transferred to the City of Pataskala General Fund as provided in R.C. 5709.43(D).

Section 5: Council for the City of Pataskala hereby authorizes the Administrator or other appropriate official or employee of the City to take such actions as are necessary or appropriate to implement the transactions contemplated by this Ordinance, including the filing of one or more applications for exemption and any related forms in accordance with R.C. 5709.911.

Section 6: Council for the City of Pataskala hereby designates the City of Pataskala Tax Incentive Review Council (“TIRC”) as the TIRC that shall annually review the exemptions provided pursuant to this Ordinance as required by R.C. 5709.85.

Section 7: The Administrator, or any other official or employee, as appropriate, are each authorized and directed to sign any other documents, instruments or certificates and to take such actions as are necessary or appropriate to consummate or implement the actions described herein or contemplated by this Ordinance.

Section 8: Pursuant to R.C. 5709.40(I), the Administrator is hereby directed to deliver a copy of this Ordinance to the Director of the Ohio Department of Development (“ODOD”) within fifteen (15) days after its passage. On or before March 31 of each year the exemption set forth in Section 2 hereof remains in effect, the Mayor or other authorized official or employee shall prepare and submit to the Director of DSA the status report required under R.C. 5709.40(I).

Section 9: It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were taken in an open meeting of this Council, and that all deliberations of this Council and any decision-making bodies of the City that resulted in such formal actions were in meetings open to the public and in compliance with all legal requirements.

Section 10: This Ordinance shall take effect and be in force from and after the earliest period allowed by law.

ATTEST:

Jessica M. Cumbo, Clerk of Council

Michael W. Compton, Mayor

APPROVED AS TO FORM:



Brian M. Zets, Law Director

EXHIBIT A to TIF Ordinance

DESCRIPTION OF PARCELS AFFECTED BY THE IMPROVEMENT

The Project Site is the real estate situated in the City of Pataskala, County of Licking and State of Ohio consisting of the tax year 2023 parcel number(s) listed below (and including any subsequent combinations and/or subdivisions of the current parcel numbers), depicted on the map with the bold black boundary line: 063-145944-00.001, 063-140550-00.000, 063-141840-00.000, 063-151764-00.000.

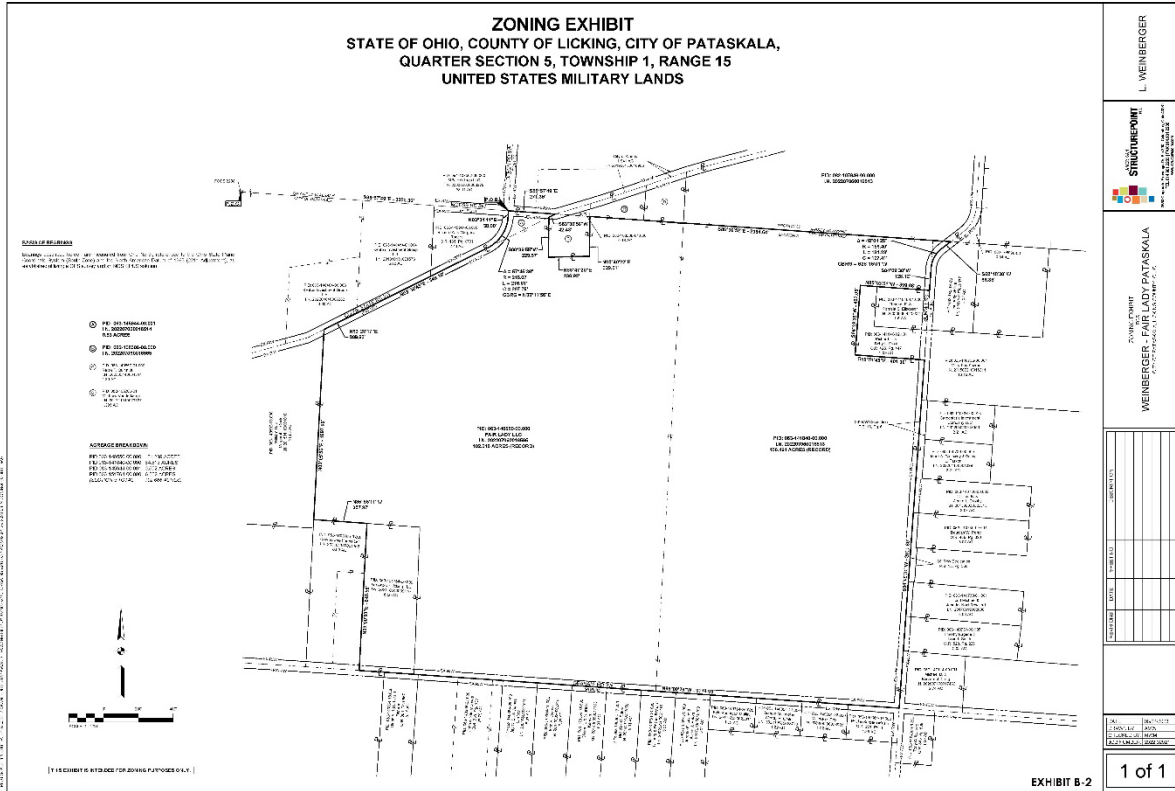


EXHIBIT B to TIF Ordinance

DESCRIPTION OF THE 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 municipally owned utilities), storm and sanitary sewers (including necessary site grading therefor), water and fire protection systems, including, but not limited to, tap, capacity 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 City's taking title to any Public Infrastructure Improvements.

- Any other public infrastructure improvements constructed or maintained by or on behalf of the City that are determined by the City to benefit the Property.