COPY

CITY OF BEXLEY

TAX INCENTIVE PROGRAM

POLICY AND PROCEDURES PLAN

PREPARED BY:

BEXLEY DEVELOPMENT OFFICE
2242 EAST MAIN STREET
BEXLEY, OHIO 43209

TAX INCENTIVE PROGRAM
POLICY AND PROCEDURES PLAN

Adopted pursuant to Ordinance No. 67-02 as passed by the Council of the City of Bexley at its meeting held September 24, 2002. Approved by the Mayor on September 25, 2002.

CITY OF BEXLEY
David H. Madison
Mayor

BEXLEY DEVELOPMENT OFFICE
Daniel J. Lorek
Development Director

July 2002

ACKNOWLEDGMENTS

The **Bexley Tax Incentive Program, Policy and Procedures Plan** is the product of a six month planning process. Its preparation was made possible only through the efforts and contributions of many individuals. The Bexley Development Office extends its appreciation to the members of the Advisory Committee for their participation in the planning process.

Dr. Michael Johnson, Bexley City School District

Chris Essman, Bexley City School District

Bill Johns, Bexley Area Chamber of Commerce

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Gerald H. Swedlow, Planning Commission

James M. Merkel, Board of Zoning Appeals

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And to the Following City Officials

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Jeffrey McClelland, City Councilperson

John Rohyans, City Councilperson

Matthew Lampke, City Councilperson

James H. Gross, City Attorney

Gary W. Qualmann, City Auditor

Dorothy Pritchard, Public Service Director

Beecher Hale, Finance Director

CERTIFICATION OF OFFICIALS

The **Bexley Tax Incentive Program, Policy and Procedures Plan** was officially adopted by the Bexley City Council this 24th day of September, 2002 pursuant to Ordinance No. 67-02.

Jed Morison, President of Council

ATTEST:

Clerk of Council

APPROVED:

David H. Madison, Mayor

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CITY OF BEXLEY
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Under Ohio law, Bexley has at its disposal several types of tax-related financial incentives that it may use to encourage developers and businesses. Tax incentives help offset the high costs of business start-ups or expansions, and provide a competitive advantage for land redevelopment and new development. While there must be some flexibility in the abatement of taxes, formal guidelines within which specific development and redevelopment proposals are evaluated and negotiated play a useful role in facilitating growth and development. It is the intention of this Policy to provide a framework describing the operational guidelines for the application of tax incentives in the City of Bexley.

A. GOALS AND OBJECTIVES

The primary goal of the **Bexley Tax Incentive Program (TIP)** is to assist, encourage and stimulate redevelopment and new development opportunities, and to do so in a clear, consistent and targeted fashion. The **TIP** provides the tools necessary to encourage developers and businesses and to accelerate redevelopment and new development in the city.

The objectives of the **TIP** will be, but are not limited, to:

1. Minimize the costs of redeveloping old or underutilized sites, and create new development opportunities.
2. Reduce the risks or unpredictability. If people know where to invest, that will have city support, then they will invest. Investment depends on predictability.
3. Increase real, personal and income tax growth over both the short and long terms.
4. Assist in the creation and retention of private sector employment opportunities throughout the city.
5. Redevelop idle or vacant land and facilities in order to put them to productive use.
6. Strengthen the tax base with the addition of well planned, attractive development that meets or exceeds local development standards and is in keeping with the character, quality and style that define the community.
7. Provide the public assistance necessary to leverage private sector investments in development.
8. Target assistance to specific needs within the area.
9. Support the goals of local economic development plans including the Bexley Main Street District Guidelines, Southwest Bexley Master Plan, and 2001-2004 Strategic Plan, among others.

10. Persuade investors to put up a much higher-quality product than they would otherwise, to maximize the revenue stream (tax collections) of land developed, thereby optimizing development.

11. Forge public-private partnerships, thereby renewing investor confidence, with developers, entrepreneurs, business and property owners that are stimulating, enjoyable and conducive to economic prosperity.

B. LOCAL DEVELOPMENT CLIMATE

1. Constraints for Development

There are a number of significant challenges faced by the public and private sectors of a mature, fully developed and land-locked community:

- Vacant land suitable for development is a scarce and nonrenewable resource.
- The generally high cost of land and buildings are a disincentive.
- Burdensome tax rates and lack of financial incentives is a barrier to attracting and retaining business.
- Problems of flood plain and physical signs of old age discourage development.
- Limited local funding sources make the expense of major community infrastructure costs a barrier to service improvements.
- A "not in my back yard attitude" by the public has acted as a barrier to development.
- Redevelopment often involves buying the buildings that occupy the land, tearing down structures and disposing of the only income-producing part of the purchase.

These and other factors cause development in residential districts and commercial corridors to be at higher densities and somewhat controversial, thereby incurring higher costs, as well as the higher personal and financial risks for the real estate, development and banking communities. It is appropriate, therefore, for the City to work with its private sector partners to minimize these costs and risks if it is to realize its own development goals.

2. Tax Incentive Usage in the Region

Originally meant to aid developers who risk money in inner city neighborhoods, tax incentives rapidly became tools to entice business anywhere. Numerous cities large and small throughout Ohio have used tax incentives in one form or another to stimulate economic growth and development. In central Ohio, experiences of other cities using tax incentives to attract and promote development include:

Community	CRA	EZ	TIF	Total
Cities:	205	29	270	504
Columbus	50	26	217	293

Community	CRA	EZ	TIF	Total
Grove City	68	0	0	68
Dublin	35	0	30	65
Gahanna	33	0	20	53
Hilliard	7	3	0	10
Reynoldsburg	7	0	3	10
Whitehall	3	0	0	3
Westerville	2	0	0	2
Townships:	85	1	5	91
Franklin County:	290	30	275	595

Source: Franklin County Auditor's Office.

The three most widely used incentives include the Community Reinvestment Area (CRA), Enterprise Zone (EZ) and Tax Increment Financing (TIF) programs. The frequency of tax incentive uses has tended to increase over time. The use of CRA tax incentives has been strongest in jurisdictions outside the city of Columbus. Suburban communities in Franklin County have shown a substantial increase in the use of CRA tax incentives compared to Columbus. Generally speaking, the suburban communities which use CRA tax incentives in Franklin County offer 100%, 15 year tax abatement using the "blanket" strategy, i.e., tax abatement available automatically to defined categories of new business/development investment in designated areas.

In contrast, the usual practice in Columbus is to negotiate each CRA tax abatement on a case-by-case basis, except for Easton and the Brewery District. Columbus' CRA tax incentive benefits range from 50-75%, 5-10 years for business development to 100%, 5 years for residential development.

Typically, cities used EZ tax incentives to attract new, expanding or modernizing industrial enterprises to locate or remain in the area. The percentages, terms and conditions offered in tax incentive projects are extremely varied. In most cases, active communities have a tax incentive policy and find it very effective in guiding their exemption practices. Such policies have either been formally adopted by a city or village council, or endorsed in concept without formal approval given.

3. Implications

Given existing conditions and the widespread use of tax incentives in Columbus and other neighboring cities, the **TIP** as a development tool for Bexley is necessary to reduce costs, share risk and enhance project feasibility. By utilizing tax incentives so that it can effectively compete for business growth and taxable development, Bexley realizes at least three economic advantages:

1. Development activity stimulates other investments, enhances property values, and protects the tax base.

2. In contrast to vacant or underutilized land parcels, granting tax incentives for development and redevelopment projects generate temporary and permanent jobs, which generate additional municipal income taxes for the city.

3. The immediate increase in tangible personal property taxes, and the eventual increase in real property taxes are beneficial not only to the city, but also to the local school system and the county.

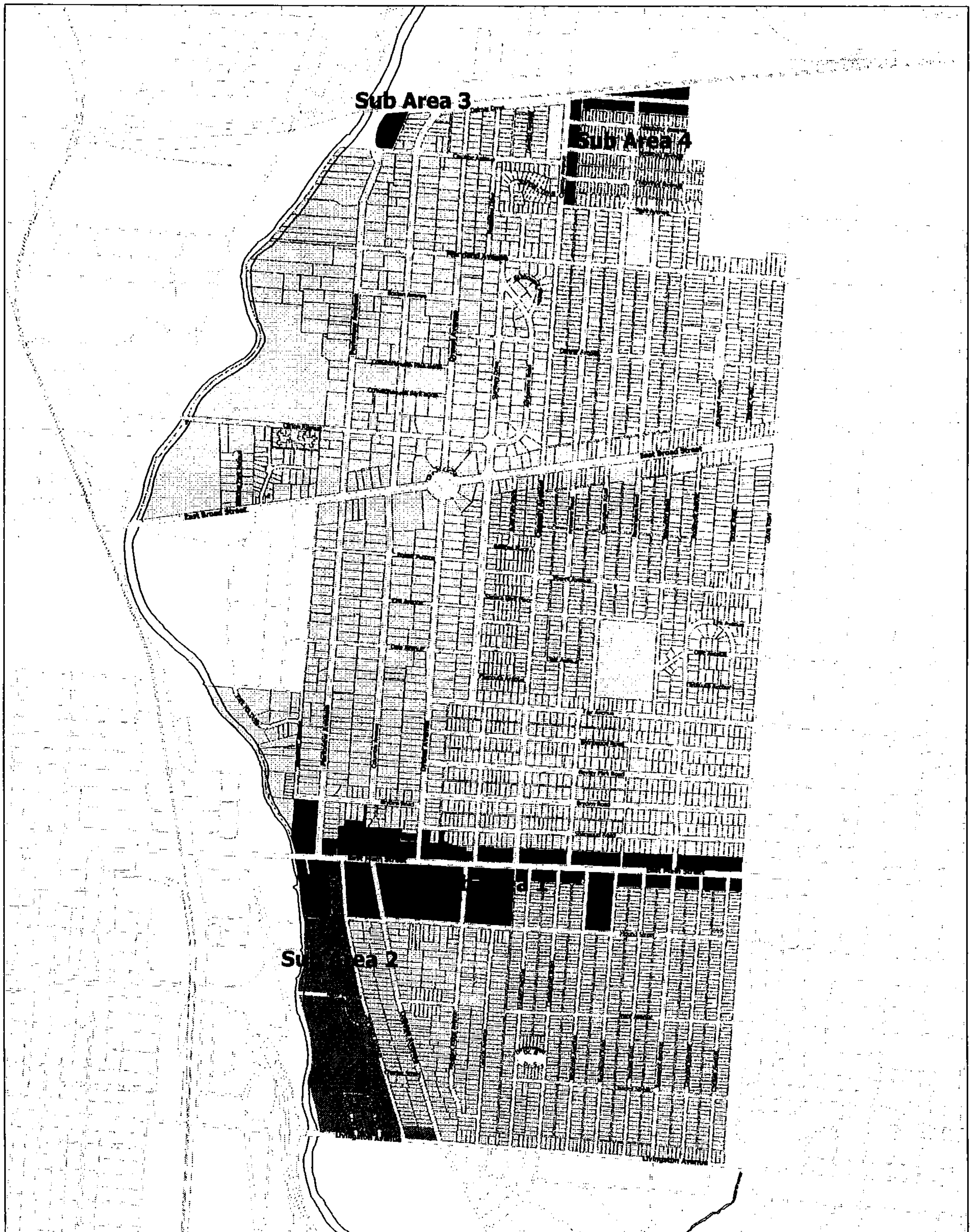
The **TIP** hinges upon Bexley's ability to offer and negotiate suitable tax incentive packages with private sector investors for the improvement of vacant, undeveloped, and underdeveloped or underutilized land and facilities. The alternatives are "do nothing" and instead wait for private development to occur. The risk, not only is investing foregone, but inactivity can lead to economic stagnation, erosion in the tax capacity of the community to generate revenue, or loss of public confidence in the city's overall strength and ability to provide adequate public services at a reasonable tax rate.

C. TARGETING CRITERIA

The **TIP** will target assistance to meet the program objectives identified. The targeted redevelopment opportunities presented below are the most appropriate and realistic opportunities for broadening and strengthening the city's posture in the competitive marketplace. Moreover, these opportunities have sound development potential that may be supported concurrently in Bexley. Therefore, tax incentives will be focused on the following:

Targeted Areas	Eligible Activities	Eligible Projects
Subarea 1: Main Street Redevelopment District	New building construction, renovation and/or expansion of existing structures	Compact, mixed-use residential, commercial and pedestrian-oriented retail development. May be speculative (those that have no pre-leasing commitment) or partially speculative (those that exhibit some pre-leasing commitment) development projects. Include multiple types of buildings and uses in close proximity. Consideration will be given to other unique projects including hotel, conference center and lodging facilities; corporate headquarters; high technology, computer and other information-based operations. Subject to the recommendations of the Main Street District Guidelines.

Targeted Areas	Eligible Activities	Eligible Projects
Subarea 2: SW Quadrant – Alum Creek This subarea is located in the southwest quadrant of Bexley between Main Street south to Astor Avenue, and Sheridan west to Alum Creek.	New building construction	Wide range of multi-unit residential for the elderly, empty nesters, and young families/singles. May be rental or condominium, affordable or market-rate planned residential development. Development is designed to minimize adverse environmental impact. Subject to the recommendations of the Southwest Master Plan.
Subarea 2: SW Quadrant – Mayfield Ferndale This subarea is located in the southwest quadrant of Bexley between Astor Avenue south to Livingston Avenue, and Sheridan west to Alum Creek.	New building construction	Single- and multi-unit commercial office, office/warehouse operations. Include buildings of various sizes and configurations to accommodate the business variety required by the neighborhood and community. Consideration will be given to other unique project including hotel, conference center and lodging facilities; corporate headquarters; high technology, computer and other information-based operations. Subject to the recommendations of the Southwest Master Plan.
Subarea 3: NW Quadrant This subarea is located in the northwest quadrant of Bexley at N. Parkview Avenue and Caroline Drive between the unimproved alley west to Alum Creek, all abutting the railroad tracks on the north.	New building construction	Market-rate condominium, zero lot line, patio and/or cluster home planned unit residential development for empty nesters, executives, and young professionals. Development complements existing or desired built environment. Community character respected.
Subarea 4: NE Quadrant This subarea is located in the northeast quadrant of Bexley on Delmar Drive between N. Cassady Avenue and N. Cassingham including the commercial district on N. Cassady from the railroad tracks to Ruhl Avenue.	New building construction	Single- and multi-unit commercial, flex office, office/warehouse for new and/or expanding small emerging operations. Include buildings of various sizes and configurations to accommodate the business variety required by the neighborhood and community.



City of Bexley
Targeted Redevelopment Areas

Priority consideration will be given to eligible projects:

- That conforms to and not inconsistent with municipal plans for development and redevelopment.
- That involves use of idle and vacant land or reuse of previously developed property and existing structures.
- That strengthens and diversifies the area's tax base.
- That will create and retain local employment opportunities.
- Which give the senior citizen, empty nester, professional or young-family households more choices for staying or returning to the community.
- That involves the rehabilitation, renovation and adaptation of existing, valuable and useful older buildings.

Tax incentives shall not be used in those areas of Bexley which can be expected to develop, or be redeveloped in the absence of incentives, but rather shall be in those targeted areas where new or expanded development without the use of incentives would be difficult if not impossible.

D. STANDARDS FOR THE TIP

Standards to be achieved by the **TIP** are presented below. While individual development and redevelopment proposals will generally conform to these standards, they may vary depending on the economic benefits to be achieved by each, as long as the total cumulative impact of all incentive deals made achieve these standards.

1. Generating New Investments

Tax incentive benefits are expected to have a vital impact on private sector location and investment decisions. Moreover, to affect the scale or timing of the investment decision.

2. Job/Cost Ratio

A job/cost ratio of no more than $15,000 per job created and/or retained will be expected.

3. Leveraging Substantial Private Sector Dollars

This ratio compares the amount invested in the project by the City with that invested by the private sector.

$$\textbf{Ratio of Private Funds Leveraged} = \frac{\textbf{Total Tax Incentives}}{\textbf{Total Project Cost}}$$

Tax incentives will normally not exceed 10% of the total project cost. In certain cases, **TIP** participation may exceed 10% or $1 to $10, such as when relatively large employment gains will be realized or where additional public investment will further stimulate the local economy. Tax incentives will in no case be greater than 20% or $1 to $5 of the private sector dollars invested for the project.

4. **Commercial Property Tax Revenue Performance**

Projects must usually achieve a minimum property tax revenue generation of $2 to $3 per lot square foot of commercial land developed. This strategy seeks to promote higher revenue generating development such as compact, mixed-use projects, greater densities of commercial land use and more jobs.

For several reasons, it is in the City's interest to maximize the revenue stream per lot square foot of land developed in commercial districts. The first reason is opportunity costs. New or expanded development or redevelopment opportunities are limited. Once a low revenue-generating project is developed, it is difficult to displace. The City then must seek redevelopment of additional sites and facilities to make up for low revenues. When commercial property tax revenue is high, land elsewhere in the community then can be used for residential purposes, open space or "warehoused" for future use.

Next, higher density commercial development reduces the need for further development and redevelopment. This saves the City time and resources, thereby providing more cost-effective service delivery as well as reducing uncertainty about the city's future tax capacity.

Last, higher commercial square footage per acre and employees per square feet often gets translated into a stronger demand for, and price of, commercial properties which also can be a boon to quality of life.

5. **Return on Investment (ROI)**

A measure of how much net new taxes is derived from every dollar of abated taxes. Rule of thumb says this should be 100% or $1 to $1. The higher it is, the better the indication of the "deal making" efficiency of the program.

$$\textbf{Return on Investment (ROI)} = \frac{\textbf{Return (total new tax revenues)}}{\textbf{Investment (total tax incentive + revenue sharing)}}$$

It is the intention of the City to structure incentive packages that maximize a clear return-on-investment.

E. DEAL STRUCTURING

The goal, simply put, is to create win-win-win deals for the city, schools and private sector investors. Tax incentive packages will be negotiated and structured:

- To generate the most cost effective incentive package that will result in new investment for the Bexley economy.

Bexley Main Street District
Estimate of Commercial Property Tax Revenue By Type of Commercial Development

Land Use	Type of Commercial Development	% of District	Assessed Value (35% of appraised)	Net Tax	Lot Acre	Lot SqFt	Commercial Property Tax Per Lot Acre	Commercial Property Tax Per Lot SqFt	Tax Capacity
406	Com, Retail, Storage Over, Walkup	1.9%	$ 79,110	$ 28,333	0.17	7,384	$ 167,143	$ 3.84	2%
447	Com, Office, 1 & 2 Story	4.6%	$ 222,110	$ 20,664	0.18	7,850	$ 114,665	$ 2.63	
413	Com, Nursing Home, Custodial Care	0.9%	$ 1,085,000	$ 100,942	0.94	40,966	$ 107,334	$ 2.46	
425	Com, Shopping Center, Neighborhood	5.6%	$ 200,140	$ 18,620	0.18	7,732	$ 104,900	$ 2.41	
430	Com, Food Service, Café, Bar	4.6%	$ 93,700	$ 8,717	0.10	4,314	$ 88,019	$ 2.02	16%
429	Com, Other Retail Structures	11.1%	$ 166,220	$ 15,464	0.20	8,855	$ 76,071	$ 1.75	
404	Com, Retail, Apartments Over, Walkup	4.6%	$ 77,010	$ 7,165	0.11	4,840	$ 64,485	$ 1.48	
420	Com, Retail Store, Detached, <10K Sf	9.3%	$ 82,250	$ 7,652	0.13	5,576	$ 59,778	$ 1.37	
442	Com, Medical Clinics & Office	0.9%	$ 105,000	$ 9,768	0.22	9,375	$ 45,386	$ 1.04	
435	Com, Food Service, Fast Food, Drive In	1.9%	$ 175,000	$ 16,281	0.37	16,109	$ 44,025	$ 1.01	28%
431	Com, Office, Apartment Over, Walkup	0.9%	$ 70,220	$ 6,533	0.15	6,750	$ 42,160	$ 0.97	
460	Com, Theater	2.8%	$ 332,510	$ 30,935	0.77	33,500	$ 40,225	$ 0.92	
405	Com, Retail, Office Over, Walkup	0.9%	$ 112,000	$ 10,420	0.31	13,516	$ 33,582	$ 0.77	
470	Com, Res Converted to Office Use	4.6%	$ 46,910	$ 4,364	0.16	6,762	$ 28,112	$ 0.65	
441	Com, Funeral Home	0.9%	$ 98,010	$ 9,118	0.36	15,725	$ 25,258	$ 0.58	
444	Com, Bank, Full Service	0.9%	$ 197,760	$ 18,398	0.75	32,592	$ 24,589	$ 0.56	
471	Com, Res Converted to Retail Use	1.9%	$ 39,100	$ 3,638	0.15	6,683	$ 23,713	$ 0.54	
445	Com, Bank, Savings & Loan	1.9%	$ 182,010	$ 16,933	0.78	34,132	$ 21,610	$ 0.50	
401	Com, Apartments, 4-19 Units	2.8%	$ 52,500	$ 4,884	0.25	11,002	$ 19,337	$ 0.44	
452	Com, Auto, Service Station	2.8%	$ 87,500	$ 8,140	0.55	23,856	$ 14,863	$ 0.34	
456	Com, Auto, Parking Lot, Surface	0.9%	$ 16,670	$ 1,551	0.14	6,075	$ 11,121	$ 0.26	21%
640	Exempt, Municipalities	2.8%	$ 465,500	$ -	1.41	61,397	$ -	$ -	
650	Exempt, Board of Education	0.9%	$ 1,575,000	$ -	4.41	192,099	$ -	$ -	
670	Exempt, Colleges, Academics, Private	23.1%	$ 5,180,000	$ -	9.36	407,521	$ -	$ -	
680	Exempt, Charitable	0.9%	$ 33,670	$ -	0.29	12,622	$ -	$ -	
685	Exempt, Churches, Public Worship	4.6%	$ 1,832,250	$ -	1.20	52,475	$ -	$ -	32%

Source: Franklin County Auditor's Office, 2001 property tax rates for 2002.

- So, the additional taxes to be created would equal or exceed the taxes to be foregone because of the incentive.

Each project is individually structured in light of project investment, employment levels and area impact.

F. TAX-RELATED FINANCIAL INCENTIVES

The City has developed a package of investment tools designed to provide a competitive business location/investment environment. Below are four types of tax-related financial incentives to encourage developers and businesses, each an integral component of the city's economic development strategy.

1. Community Reinvestment Area Program

Community Reinvestment Areas allow for real property tax abatement on an individually negotiated basis. Under this program, individual areas within the City can be so designated if they meet certain requirements as described in the Ohio Revised Code 3735.65.

As a first phase, the Main Street Re/Development District will be designated as a Community Reinvestment Area. Below are the key features of the tax incentive policy specifically designed for Main Street Bexley:

A. Main Street Re/Development District

Mixed-use commercial development can provide an attractive, convenient, and stylish setting for residents and a captive market for retailers. Intersections provide opportunities for higher-density, mixed-use development that is integrated vertically and/or horizontally with the incorporation of adjacent properties.

Goal: Encourage district redevelopment with infill, new forms of mixed-use residential, commercial and pedestrian-oriented retail development.

Increase development of office and residential spaces within mixed-use projects to provide added support for retail oriented activities.

Support the movement of existing and new or expanded development of offices and residential above retail. Retail must be on the street, side-by-side, and on both sides of the street to build critical mass. Corners are prime retail locations, high volume traffic areas, and entice people to "turn the corner".

Objective: Facilitate diverse redevelopment options in the downtown.

1. Provide real property tax abatement based on capital investment according to the following schedule:

New Capital Investment	Rate or Percentage (%) of Tax Abatement	Maximum Term
$ 750,000	100% in year 1, declining 20% per year, or a term average of 60%.	5 years

New Capital Investment	Rate or Percentage (%) of Tax Abatement	Maximum Term
$ 5,000,000	100% in year 1, declining 15% per year, or a term average of 55%.	7 years
$10,000,000+	100% in year 1, declining 10% per year, or a term average of 55%.	10 years

Capital investment defined as the total dollar amount of expected "new" investment at the project site in the following:

Real Property
- Acquisition/assemblage of land and buildings
- Construction of new buildings
- Renovation of existing buildings
- Expansion of existing buildings

Personal Property
- Machinery and equipment
- Furniture and fixtures
- Inventory

2. Minimum capital investment is $750,000.

3. Projects considered as eligible for abatement may consist of new building construction, renovation and/or expansion of existing structures for mixed-use residential, commercial and pedestrian-oriented retail development. Speculative (those that have no pre-leasing commitment) or partially speculative (those that exhibit some pre-leasing commitment) building, renovation or expansion is eligible. Consideration will be given to other unique projects including hotel, conference center and lodging facilities; corporate headquarters; high technology, computer and other information-based operations.

4. To be eligible, projects must conform to the applicable zoning regulations, municipal plans for development or redevelopment and Main Street District Guidelines. New building construction and expansion projects must also achieve a minimum standard for commercial property tax revenue generation of $2 to $3 per lot square foot of land developed or redeveloped.

5. The project must physically be located on commercial property within the boundaries of the Main Street Re/Development District Community Reinvestment Area. Residential and industrial properties excluded.

6. Priority consideration will be given to redevelopment proposals that meet the desired development goals and objectives.

7. Existing land values and existing building values, as appraised prior to completion of the project (private improvements), are not eligible for abatement.

8. The project must not have already started at the proposed site. In other words, no requests for retroactive abatement can or will be considered.

9. Businesses moving from another location within Bexley are eligible if it can be shown that the current business location cannot accommodate growth.

10. Applicants shall maintain the total new capital investment at the project site for the term of the abatement and/or overlapping TIF granted, whichever is greater. Failure to comply with this provision requires repayment of the full amount of abated taxes. Such amount may be certified and placed on the tax duplicate of Franklin County and be deemed to have the full force and effect of a tax lien upon the real and personal property of the Applicants under the laws of the State of Ohio.

11. Applicants shall maintain a membership in the Bexley Area Chamber of Commerce.

12. The City will accept applications until December 31, 2004, at which time the CRA designation will be reevaluated. In other words, abatements will be granted only for projects completed within the next two years.

13. Agreements must be executed prior to the project going forward, describing the commitments/obligations of each party, except for residential projects.

14. Applications will be submitted to the Bexley Development Office. A non-refundable processing/monitoring fee of $250 will be charged and shall be due upon application submission. In addition, applicants shall be responsible for direct payment of any required newspaper publication costs of public notice.

15. A separate one-time fee of $500 will be charged by the State and collected by the City with each CRA application, except for residential projects. Any application submitted without the required fees will be returned to the applicant.

16. The City has the sole discretion to accept or reject any application submitted hereunder.

2. <u>Enterprise Zone Program</u>

Objective: Create opportunity for new or expanded development of single- and multi-unit commercial, flex office, office/warehouse operations.

Enterprise Zone (EZ) allows for both personal and real property tax exemptions on an individually negotiated basis. This program is generally guided by the State of Ohio Urban Jobs and Enterprise Law, Chapter 5709.61 of the Ohio Revised Code.

Those criteria are as follows:

1. Establish, expand, renovate or occupy a facility. Investment in an expansion must equal at least 10% of market value of the facility prior to the expenditure. Expenses/costs to alter/repair the facility (i.e., building renovations) must equal at least 50% of market value of the facility. For vacant facilities, the cost to renovate or rehabilitate must equal at least 20% of market value prior to expenditures.

2. Hire new employees, 25% of whom must be disadvantaged or zone residents.

3. Has not closed a facility or reduced employment elsewhere in the State for the purpose of locating or expanding in the Zone.

4. State waiver conditions satisfied for intrastate relocation projects.

5. Retail and residential uses excluded. Existing land values and existing building values are not eligible for an exemption.

In addition, the City of Bexley has appended the following guidelines:

1. Up to 75% exemption for 10-years, or with Board of Education approval up to 100%. Average exemption over the term may not exceed 60%.

2. Minimum project investment is $500,000.

3. Minimum job creation/retention is 25. Companies shall enter into agreement with Franklin County Department of Human Services for a "First Source Hiring Agreement".

4. Priority will be given to projects that strive to create job opportunities, whose wage level is 150% of Ohio's minimum wage.

5. The project must not have already started at the proposed site. In other words, no requests for retroactive abatement can or will be considered.

6. Businesses moving from another location within Bexley are eligible if it can be shown that the current business location cannot accommodate growth.

7. Applicants shall maintain a membership in the Bexley Area Chamber of Commerce.

8. Agreements will be executed, describing the commitments/obligations of each party.

9. That within the Enterprise Zone, any application hereunder shall be submitted to the Bexley Development Office and forwarded to Franklin County or its designee. The percentage of the tax exemption and the term of those exemptions, if any, shall be negotiated in advance on a case-by-case basis, all in accordance with the **TIP** policy guidelines outlined above and the procedures and requirements of the Franklin County Enterprise Zone Operating Procedures and Program Policies as described in Exhibit "1" attached hereto and incorporated herein by reference.

3. Job Creation Tax Credit Program

Objective: Create significant employment opportunities for Bexley residents.

In October of 1992, the State of Ohio created the Ohio Jobs Creation Tax Credit Program. Under this program, municipal and state tax credits against corporate income taxes can be provided based on employee tax revenue for net new employees resulting from business expansion. This program is generally prescribed by the Ohio Revised Code and guidelines established by the State of Ohio Department of Development.

All projects must meet these eleven (11) criteria:

1. Eligible projects include manufacturing, high technology, research and development, distribution, and certain types of service projects such as computer, telecommunications and other information-based operations. Consideration will be given to other unique projects including corporate headquarters. Retail projects and lower paying service projects are not eligible.

2. At least 25 new, full-time jobs whose wage is 150% of Ohio's minimum wage must be created within a three-year period.

3. For projects involving an expansion or consolidation of an existing Ohio facility, the company must commit to retaining the current employees.

4. Projects must involve a substantial capital investment in land, building, machinery/equipment, and/or infrastructure.

5. Companies must demonstrate, through its financial statements and sources and uses of funds, that it is economically sound and the project is financially viable.

6. The project must not have already started or have been publicly announced to be undertaken at the proposed site.

7. Companies must demonstrate that a significant portion of the sales or revenues attributable to the project are generated from outside the State of Ohio, or that products sold are used by its Ohio customer(s) as a component or part of a product that can demonstrate a significant portion of the sales or services are generated outside the State of Ohio.

8. In general, the project cannot be a relocation from one community in Ohio to another. In other words, intrastate relocation projects are not eligible.

9. The local community must financially support the project in an adequate manner.

10. Companies must demonstrate that the tax credit is a major factor in its decision to expand or locate at the project site.

11. Companies must agree to maintain operations at the project site for at least twice the term of the tax credit.

In addition, the City of Bexley has appended the following guidelines:

1. Eligible projects or companies must have been approved for state credit by the State Tax Credit Authority.

2. The tax credit is calculated as a percent of the municipal income tax withholding on new employees. This amount is credited toward payment of the municipal corporate income tax (2% tax on net profits of the business) and is non-refundable.

3. Tax credits will be tailored to employment growth levels guided on the following basis:

a. Credits up to a maximum of 50% are available to companies whose projected growth will exceed a minimum of 25 new, full-time jobs within three-years in the City.

b. The City will consider providing tax credits of over 50% for those companies increasing employment by 50 or over.

4. Companies shall agree to the fullest extent possible to hire residents of Bexley and use the Franklin County Department of Human Services and/or the Private Industry Council as primary employment sources.

5. Companies agree to stay in the City for a period twice the term of the credit. Failure to comply with this provision requires repayment of the full amount of credited taxes.

6. Applicants shall maintain a membership in the Bexley Area Chamber of Commerce.

7. Agreements will be executed, describing the commitments/obligations of each party.

8. Applications will be submitted to the Bexley Development Office. A non-refundable processing/monitoring fee of $250 will be charged and shall be due upon application submission. In addition, applicants shall be responsible for direct payment of any required newspaper publication costs of public notice. Any application submitted without the required fees will be returned to the applicant.

9. The City has the sole discretion to accept or reject any application submitted hereunder.

4. <u>Tax Increment Financing</u>

Objective: Fostering major public infrastructure improvements in areas that are intended for higher densities, which increases development capacity and will facilitate more intense development or redevelopment in the most successful manner.

Another useful development mechanism which utilizes tax abatement provisions is Tax Increment Financing (TIF). TIF districts can help to attract developers and investors to the community, provide a valuable incentive for infill development, and make mixed-use development affordable for developers. TIF also provides for the recycling of infrastructure, enhances the tax base, creates and helps to retain jobs, aids in revitalizing brownfields and greyfields, provides affordable housing, and facilitates neighborhood stability.

TIFs allow the City to construct public improvements that support development, including water, storm and sanitary sewer lines, streets, curb and gutter, sidewalks, lighting, utilities and parking facilities, etc., using the increase in real property values that will result from new or expanded development to generate payments in lieu of taxes and use those payments as the funding source for such improvements. TIF districts essentially capture the tax capacity of the properties located within a specific area. The program offers a realistic alternative to finance those key public improvements that are sorely needed in order to stimulate growth and development of the area.

Until July 1994, Ohio law allowed the life of a TIF to last up to 30 years. Since July 1994, TIFs are limited to a 75% real property tax exemption for 10 years, or with Board of Education approval up to 100% for 30 years.

While TIF is strictly a tool for meeting public improvement costs, it may be used with other federal, state and local programs offering private sector incentives for development and redevelopment. The program is generally prescribed in the Ohio Revised Code 5709.41-.43; 5709.73 and 5709.78.

In addition, the City of Bexley has appended the following guidelines for establishing TIF districts:

1. City financial participation is warranted in order for the proposed development, redevelopment or public improvement project to proceed. In other words, the project would not reasonably be expected to occur solely through private investment within the reasonably foreseeable future.

2. Infrastructure costs are "extraordinary" due to unusually high site costs caused by site (i.e., acquiring property, demolishing structures, clearing land, preparing and grading site), project size or extra impact upon surrounding areas.

3. Infrastructure improvements paid for by a TIF must benefit more than just a single site.

4. Project entails major community infrastructure costs to accommodate scope of the proposed project.

5. Project is of substantial magnitude by level of investment, employment or area impact. In other words, TIF where revenues would recover the public cost of debt with an adequate safety margin.

6. Project conforms to and not inconsistent with municipal plans for development or redevelopment.

7. Eligible projects will be evaluated on a case-by-case basis.

G. ADMINISTRATION ELEMENTS OF THE PLAN

1. Tax Incentive Review Council

A Tax Incentive Review Council (TIRC) to be established pursuant to O.R.C. Section 5709.85 shall consist of three representatives appointed by the Board of County Commissioners, two representatives of the City, appointed by the Mayor with City Council concurrence, the County Auditor or designee, a representative of the affected Board of Education, and of the Joint Vocational School District. At least two members of the council are residents of the City. Any vacancies shall be filled by appointments to be made as the need arises.

The TIRC is obligated to review annually the status, performance and compliance of all tax incentive agreements to determine whether the applicant projects have complied with their terms. The TIRC shall issue a report with recommendations regarding each agreement to the City. On the basis of these recommendations, the City may take action to obtain compliance with or modification or termination of the agreement.

It is the intention of the City for the TIRC to review, select and recommend tax incentive applications and to recommend policy. Final decisions concerning tax incentive projects/agreements are made by the Bexley City Council.

All actions of the TIRC are and will continue to be consistent with the guidelines set forth in this plan and Ohio's tax abatement laws.

2. Staff Capacity

The staff of the Bexley Development Office (BDO) will provide basic support services for the Tax Incentive Review Council (TIRC). Specific functions include meeting arrangements, tax incentive application assistance, program coordination and policy development activities, and liaison with eligible applicants. The staff will be available to receive inquiries or respond to tax-based financial incentive matters, have the capacity to provide technical advice and assistance to business and development concerns in the area as well as package, process, review and service tax incentive agreements of the **TIP**.

The staff will work with eligible applicants for **TIP** assistance and ensure that applications are complete and reviewed and processed in a timely fashion. BDO staff will be responsible for ensuring that all projects are consistent with **TIP** program objectives and for operation of the **TIP**. Perhaps most importantly, the BDO will process applications, determine eligibility, conduct an impact analysis, assesses risk, structure incentive packages and makes recommendations to the TIRC on what should be done. Further, the BDO will assist in maintaining state mandated reporting requirements for the **TIP** and monitoring project compliance and performance. Provision of additional advice and other assistance as future problems, and opportunities arise will continue for each year the tax incentive exists.

H. PROJECT SELECTION AND APPROVAL PROCESS

1. Recruitment of Projects

An important step is to inform the local business, real estate, development, banking, utilities, and construction and architectural/engineering communities that Bexley is ready to use these tools. They need to be aware of the direction, process and goals of redevelopment, invited to participate and know of the kind of assistance that is available. Those with projects in the community will be an invaluable resource because they have a financial stake in the community. They provide leads for new projects and can be useful partners in representing the community.

Hosting a series of workshops is most effective to get people together, acquaint them with the opportunities Bexley has to offer, build credibility and provide valuable feedback. Printed information/materials will be made readily available. Frequency of these activities will be scheduled on a need basis. The more people are brought into the redevelopment process, the easier it is to disseminate information to the community. More community involvement puts Bexley that much closer to successful redevelopment.

2. Application Procedures

Applicants interested in applying for tax incentives would contact the Bexley Development Office (BDO). An application package and request for information will be provided by the

BDO. Instructions in the application package explain the process in detail. Technical assistance may also be furnished to applicants as needed.

3. Approval Procedures

The staff of the Bexley Development Office will review applications to insure that they are complete, will determine eligibility and conduct impact analysis, and will structure incentive packages and staff reports/recommendations to be submitted to the Tax Incentive Review Council.

The TIRC will analyze staff reports, assess the recommended tax incentive proposal terms and conditions applicable to the application and recommend action on the application by the Bexley City Council. If the recommendation is for approval, a letter of commitment will be prepared and forwarded by the staff to the applicant. A period of between six (6) and eight (8) weeks can be anticipated from the date an application is submitted until formal action on the tax incentive request is taken.

Here's a look at the simplified steps applicants would follow for a typical proposal:

1) Applicant inquiry. BDO staff sends out application forms, checklists and guidelines. Discusses purpose and procedures with applicant.

2) BDO receives a completed project application/fees paid. The application describes in detail the proposed project scope, cost estimates, jobs to be created/retained, explanation for why public assistance is needed, etc.

3) BDO staff project review completed, written comments/recommendations attached.

4) BDO structures tax incentive proposal and presents proposal/offer for Tax Incentive Review Council action.

5) BDO staff notifies applicant of decision after TIRC action. If the tax incentive proposal/offer is approved by the TIRC, a letter of commitment is prepared and forwarded by the staff to the applicant.

6) Applicant officially accepts tax incentive proposal/offer in writing.

7) BDO prepares a draft tax incentive agreement together with the necessary and appropriate authorizing legislation. This written agreement must be finalized and attached to the accompanying legislation. All instruments and the tax incentive package shall be submitted to legal counsel for review and opinion on legal aspects of the transactions prior to notifying City Council and the School District.

8) BDO notifies School District/Bexley City Council.

    a) Proposed tax incentive package forwarded to City Council to be numbered and placed on Council's agenda for three readings.

    b) Forward same tax incentive package to the School District Superintendent at least 14 days prior to a meeting of the Board of Education for consideration.

c) If subject to revenue sharing, 30-day notice to School District will be observed.

d) Notification material to include all information mandated by Ohio law.

9) School District undertakes its own internal review process. School District advises City of date when official action is anticipated. Provides comments, or no comments, within 14 days prior to City Council action. School District approval of the tax incentive proposal, defined under Ohio law, is required in those circumstances where the percentage or term of the tax incentive exceeds certain maximum standards.

10) City Council considers appropriate legislation.

11) Within 15 days from date of City Council approval, the BDO will forward application/fees paid to petition the State Department of Development for final confirmation.

12) BDO will forward same to the Franklin County Auditor to carryout the tax exemption process.

13) Applicants will be required to annually provide basic project information relative to investment and employment levels to the BDO for monitoring compliance with tax incentive agreement terms and conditions, monitoring of project performance, and technical assistance.

4. Fees

A non-refundable processing/monitoring fee of **$250.00** will be charged to all applicants seeking to participate in the **TIP**. All such fees shall be due upon application submission. In addition, applicants shall be responsible for direct payment of any required newspaper publication costs of public notice. A separate one-time fee of **$500.00** will be charged by the State and collected by the City with each application, except for residential projects. Any application submitted without the required fees will be returned to the applicant.

I. OTHER REQUIREMENTS

1. Project Compliance

In addition to the above, applicants must comply with all other applicable local, county and state regulations pertaining to the Community Reinvestment Area, Enterprise Zone, Jobs Creation Tax Credit or Tax Increment Financing programs. This includes all mandated federal, state and local government, environmental and historical regulations.

2. Relocation Provisions

Ohio law restricts the use of tax incentives for projects which relocate all or a portion of an existing Ohio facility's employee positions or assets to another site. Intrastate relocations must obtain waiver authority from the Ohio Department of Development according to ORC Section 5709.633 (B).

Ohio law also requires that a thirty (30) day notice be given to all the Ohio communities with facilities which would be closed or reduced as a result of this relocation, prior to the scheduled City Council review.

3. Income Tax Sharing Provisions

Ohio's system of tax incentives give all parties a share of the economic development gains which can come from the use of tax incentives. Under the income tax sharing provisions of ORC Section 5709.82, the City must engage in negotiation of a mutually acceptable agreement to compensate the School District for property tax revenues foregone because of the tax incentive, **when:**

"The payroll of new employees equals or exceeds $1-million dollars in any year the tax incentive exists. Residential projects excluded under Ohio law."

New employee:

Person employed in the construction of the tax abated project and other persons who are first employed at the site of the tax abated project and for two years prior have not been subject, prior to being employed at that site, to the municipality's income tax on income derived from employment for the person's current employer (note: "new employee" does not include any person who replaces a person who is not a new employee).

This applies to real and personal property tax exemptions in connection with urban renewal areas, community urban redevelopment areas, enterprise zones, community reinvestment areas and tax increment financing districts.

If such a compensation agreement is not negotiated within six (6) months after City Council approval of the tax incentive, then the income tax revenues collected resulting from the new employees must be split 50/50 between the City and School District. This will continue for each year the tax incentive exists or until an acceptable agreement is negotiated.

For any year in which the agreement is in effect, the City is permitted under Ohio law to deduct from its payment to the School District the infrastructure costs incurred in that calendar year; provided that such infrastructure costs shall not exceed 35% (or higher amount if approved by the School District) of the taxes levied and collected on the income of new employees at the project site. "Infrastructure costs" means expenses incurred by the City to acquire, construct, reconstruct, improve, plan or equip real or tangible personal property that directly benefits or will directly benefit the tax incentive project. If the City has financed such costs, "infrastructure costs" means annual debt service on such debt.

The mandatory 50/50 sharing is enforced only when the City and School District cannot reach agreement. The income tax sharing provision is geared to "compensate" the School District for a portion of the foregone revenues during the tax incentive period. Regardless of whether negotiation of an income tax sharing agreement is required, the City and the School District are always permitted to negotiate an agreement.

Any income tax sharing agreement executed may include as a party, the owner of the real and/or personal property exempted from taxation under the agreement. The owner may commit to provide cash, property or services "by gift, loan or otherwise". Tax incentive donation agreements have become popular in addressing lost revenues due to property tax exemption. Under such an agreement, the applicant/property owner benefited by the tax incentive, the School District and the City enter into an agreement pursuant to which the benefited applicant/property owner makes a donation directly to the schools for some portion of the lost revenues.

For clarification purposes, eligible projects will be evaluated on a case-by-case basis. In all situations, a determination will be made to see if there is enough income tax generated to make the School District whole. Minimum compensation will be provided to cover any off-setting decrease in state aid, i.e., 23 Mill charge off, occasioned by tax incentives or TIFs so that the burden is not shifted to Bexley taxpayers. In no event will the amount of compensation from the City exceed: (i) the amount of income tax collected resulting from the new employees, or (ii) the amount of property tax had no tax incentive or TIF been granted, whichever is less.

It is intention of the City to offer tax incentives for a project that would yield additional revenue for both the City and School District. It is the further intention of the City to ensure that both the City and the District share in a fair and equitable manner the additional sources of revenue from the property tax, municipal income tax, and other negotiated compensation to the City or District resulting from the use of tax incentives.

4. School District Approval

School District approval of tax incentives (for retail, commercial and industrial proposals) is required unless the amount of real and personal property taxes payable and the amount of any cash payment or value of any property or services provided by the owner or City to the School District equals or exceeds 50% (for CRA proposals), 40% (for Enterprise Zone proposals) or 25% (for TIF proposals) of the amount of taxes that would be payable without the tax incentive.

The School District must approve by formal resolution tax incentive proposals which exceed the State maximum incentive limits (50% for CRA proposals), (75% or a term average of 60% for Enterprise Zone proposals) or (75% for TIF proposals) and/or the extended time period of the tax incentive (if applicable), or disapprove, or condition its approval upon the negotiation of a compensation agreement.

If the School District fails to certify a resolution within 14 days prior to City Council approval, the negotiated tax incentive and extended time period of the tax incentive (if applicable) may be applied without School District approval.

5. Notification

Under Ohio law, all programs include many notice requirements:

A. School District must be notified of the tax incentive proposal a minimum of 14 days prior to City Council action. Given potential schedule conflicts, the City will provide notice at least 14 days prior to a meeting of the Board of Education to provide the opportunity to comment on such proposals.

B. Projects which exceed the State maximum incentives, the notice becomes a minimum of 30 days (for CRA proposals) or 45 days (for Enterprise Zone proposals), and formal approval by resolution from the School District is required.

C. The notice must include a copy of the tax incentive application, proposed tax incentive agreement, state the percentage and term of the tax incentive, an estimate of the value of property to be abated, and disclose the date, time and location of the City Council meeting scheduled to review and act upon the proposal.

D. The School District must approve tax incentive proposals that exceed the State maximum incentive limits by formal resolution and forward a copy to the City within 14 days prior to the City Council meeting scheduled to review and act upon the proposal.

It is the intention of the City to incorporate and develop notice procedures in conjunction with the School District and ensure that the procedures are followed. It is the further intention of the City for all tax incentive proposals to receive three readings as part of the scheduled City Council review to avoid any unnecessary delays and ensure that projects move forward.

6. Dedicated Fund

As called for in Section 3735.671 (D) and Section 5709.62 (G) of the Ohio Revised Code, it is required that all fees collected shall be placed in a dedicated fund. This shall be devoted to the Bexley Development Office to be used exclusively for the purposes of administering and monitoring tax incentive programs in the City.

7. Reporting Requirements

Under Ohio law, the City must report annually (by March 31) to the Ohio Department of Development (ODOD) regarding the status of all **TIP** activities and conditions as of December 31 of the previous calendar year. Activities occurring after December 31 will be covered in next year's report.

Non-reporting, including incomplete information, subjects the City to an automatic $500 per month penalty. The penalty will be assessed until a complete report is filed. ODOD does not have the discretion to waive this penalty.

8. Expiration of Authority to Enter Into Agreements

Authority for the City to establish tax incentive programs and enter into written agreements is derived from specific statutory grants of the General Assembly. Should such authority be removed or amended by the General Assembly all tax incentive agreements in force at such time shall remain in full force and effect until the end of the term of the agreement, or its termination.

9. Revisions and Amendments

The policy guidelines set forth in this plan may be revised and amended at any time by a Resolution of Council, which resolution shall receive the affirmative vote of at least a majority of all members of Council in order to be adopted.

10. Annual Review

For all programs stated above, the policy guidelines set forth in this plan will be in effect for one year from the date of adoption by City Council and then reevaluated annually.

The Tax Incentive Review Council (TIRC) will investigate and review annually, the status and performance of all **TIP** activities plus the management, policies and administrative procedures of the **TIP**, and make recommendations to the City Council as to continuing, modifying or terminating the **TIP** based upon the performance of the programs.

Adopted: September 24, 2002 Ord. No. 67-02
Amended:

EXHIBIT 1

FRANKLIN COUNTY, OHIO TAX INCENTIVE PROGRAM
ENTERPRISE ZONE & COMMUNITY REINVESTMENT AREA
OPERATING PROCEDURES AND PROGRAM POLICIES

These operating procedures and program policies have been prepared in an effort to coordinate the economic development process as it relates to Enterprise Zones and Community Reinvestment Areas. Our goal is to avoid any unnecessary delays and ensure that the project moves forward.

OPERATING PROCEDURES

1. ***Please notify MORPC as early in the process as possible. Not only has the county appointed the director of Community Development and Environmental Services as the lead negotiator for all EZ and CRA agreements but there are also required notifications. This is particularly important when a company is considering an intrastate relocation.***

2. ***The company should complete an EZ or CRA application for tax abatement as early in the process as possible. MORPC will not release information or begin the notification process without the consensus of all parties. But the application must be completed prior to the initiation of negotiations.***

3. ***Only the minimum tax incentive necessary to bring about an investment will be considered.***

4. ***MORPC shall initiate negotiations. The team shall consist of MORPC, a representative of the affected local government and a representative of the elected school district(s).***

5. ***Notifications***

   a. ***<u>Board of Education:</u> Local legislative authorities entering into an agreement with eligible companies are required to notify all effected boards of education. At lease 14 days prior to taking any formal action. If the exemption request exceeds the maximum allowable levels, the board(s) must be notified a minimum of forty-five business days prior to local approval. The board(s) of education must approve or disapprove the proposal by formal action and forward a copy to local government(s) requesting the action not less than 14 days prior to the scheduled local government review. In addition, the board(s) of education may waive all or part of the notice period, either in general or on a case-by-case basis.***

   b. ***<u>Relocation:</u> If a community is considering an intra-state relocation project, it is necessary to notify the community from which the business intends to part and the Director of ODOD. This notification must be provided thirty days prior to any local formal action. This notification must be formal.***

Adopted October 20, 1998
Resolution No. 1011-98

6. ***Tax Sharing Provision***

Local municipalities, which impose a municipal income tax, are required to enter into an income tax sharing agreement with the affected board of education on projects that create a minimum new annual payroll of $1,000,000. If no agreement is reached within six months of finalizing the Enterprise Zone agreement, the new income tax is shared fifty-fifty (ORC).

PROGRAM POLICIES

1. The creation and retention of jobs in the Foreign Trade Zone of the Rickenbacker Port Authority is the top priority of the county. Expansion of foreign trade zones to other areas in the county with agreement of all affected parties: cities, villages, townships and school districts is encouraged.

2. Petitions for the designation of "Distressed" EZ designations are a priority. The revitalization of vacant commercial and industrial facilities is necessary for the economic health, elimination of blight and maintaining a tax base. Pursuant to the Ohio Revised Code, Section 5709.61(A)(1)(d) Franklin County determines that the minimum level of prevalence of commercial or industrial structures that are vacant or demolished or vacant and tax delinquent should exceed 25% of all zone commercial or industrial structures.

3. Petitions for the designation of CRAs or "Non-Distressed" EZ designation should be based on clearly defined economic development objectives of the local government, outlined in plans and zoning codes, and adequate resources to provide infrastructure to support industrial and commercial development within the zone.

4. Local governments petitioning for "Non-Distressed" EZ or CRA should demonstrate that they have provided for opportunities for housing affordable to employees at the wage level firms locating, expanding, renovating or occupying the zone. Before the County Board of Commissioners provides agreements, the local government should demonstrate that they have provided for opportunities for housing affordable to future employees.

5. Relocations of firms from other Franklin County jurisdictions is discouraged, unless the jobs risk being lost from Franklin County.

6. Tax incentives should be greater for enterprises that are creating high wage jobs ***(Franklin County defines a high wage job as paying at least 100% of the current Franklin County median income as defines by the United States Department of Housing and Urban Development).***

7. For each zone, the county or its designee shall be the lead negotiator of a team comprised of representatives of the affected local government and school district(s).

Adopted October 20, 1998
Resolution No. 1011-98

8. ***All enterprises entering into agreement with Franklin County for tax abatement must also enter into agreement with Franklin County Department of Human Services for a "First Source Hiring Agreement".***

9. ***All Franklin County EZ and CRA agreements shall contain "claw back" and performance clauses. The claw back will provide for reimbursement of abated taxes by the enterprise should they fail to remain at that location for the life of the agreement. The performance clause limits the amount of abatement to the actual number of positions created and/or retained by the enterprise and described in the agreement.***

10. Petitions and procedures to establish CRAs and Ezs will be in accordance with the Ohio Revised Code. The Mid-Ohio Regional Planning Commission's CD&ES Director will be the designated Housing Officer for the community reinvestment areas and the designated Enterprise Zone Manager (EZM) for the enterprise zones. Applications for tax incentives are obtained from the Mid-Ohio Regional Planning Commission, 285 East Main Street, Columbus, Ohio 43215, (614) 233-4174.

Adopted October 20, 1998
Resolution No. 1011-98

HCD\TAX ABATEMENTS\PROCEDURES & POLICIES.DOC

If you would like more information about the **Bexley Tax Incentive Program, Policy and Procedures Plan**, wish to be added to our mailing list, or have comments or suggestions, please feel free to contact:

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