

**MASSILLON CITY COUNCIL
CITY OF MASSILLON, OHIO
CLAUDETTE O. ISTNICK, PRESIDENT**

**DATE: MONDAY, NOVEMBER 20, 2023
COUNCIL CHAMBERS
TIME: 6:30 p.m.**

**THERE ARE NO PUBLIC HEARINGS TONIGHT
(THE PUBLIC HEARING SCHEDULED FOR TONIGHT PERTAINING TO
RESOLUTION NO. 7 – 2023 WAS CANCELLED)**

- 1. ROLL CALL**
- 2. INVOCATION BY COUNCILWOMAN JULIE HARWIG SMITH**
- 3. PLEDGE OF ALLEGIANCE**
- 4. READING OF THE JOURNAL**
- 5. REMARKS OF DELEGATIONS AND CITIZENS TO MATTERS ON THE AGENDA**
- 6. NEW AND MISCELLANEOUS BUSINESS**

Answer to question asked at the October 16, 2023 meeting:

Downtown Parking – Brooke Longheir

7. INTRODUCTION OF ORDINANCES AND RESOLUTIONS

ORDINANCE NO. 123 – 2023

BY: ECONOMIC DEVELOPMENT COMMITTEE

AN ORDINANCE authorizing the Director of Public Service and Safety of the City of Massillon, Ohio, to accept the donation of parcel #10003714; a vacant lot located on Cherry Rd. N.W., Massillon, Ohio, from Oxford Princess, LLC, and declaring an emergency.

ORDINANCE NO. 124 – 2023

BY: RULES, COURTS AND CIVIL SERVICE COMMITTEE

AN ORDINANCE amending Section 2(D) OCCUPATION LIST OF CLASS TITLES of Ordinance No. 127 – 1997 by establishing and creating the position of Director of Development and establishing the Class Grade pay schedule for said position within the 845 “COMMUNITY DEVELOPMENT AND PLANNING DEPARTMENT,” and declaring the same to be an emergency.

ORDINANCE NO. 125 – 2023

BY: FINANCE COMMITTEE

AN ORDINANCE making certain appropriations from the unappropriated balance of the 1100 General Fund, for the purpose of the Memorial Banners, for the year ending December 31, 2023, and declaring an emergency.

ORDINANCE NO. 126 – 2023

BY: FINANCE COMMITTEE

AN ORDINANCE making certain appropriations from the unappropriated balance of the 1100 General Fund, for the purpose of the Massillon Fire and Police Departments, for the year ending December 31, 2023, and declaring an emergency.

ORDINANCE NO. 127 – 2023

BY: FINANCE COMMITTEE

AN ORDINANCE declaring the improvement of certain real property located in the City of Massillon, Ohio, to be a public purpose (Aldi's); declaring such property to be exempt from real property taxation; designating the improvements to be made that will directly benefit or serve such real property; requiring the owner of such real property to make annual service payments in lieu of taxes; establishing a municipal public improvement tax increment equivalent fund for the deposit of service payments, and declaring an emergency.

ORDINANCE NO. 128 – 2023

BY: FINANCE COMMITTEE

AN ORDINANCE declaring the improvement of certain real property located in the City of Massillon, Ohio, to be a public purpose (7Brew); declaring such property to be exempt from real property taxation; designating the improvements to be made that will directly benefit or serve such real property; requiring the owner of such real property to make annual service payments in lieu of taxes; establishing a municipal public improvement tax increment equivalent fund for the deposit of service payments, and declaring an emergency.

ORDINANCE NO. 129 – 2023

BY: FINANCE COMMITTEE

AN ORDINANCE declaring the improvement of certain real property located in the City of Massillon, Ohio, to be a public purpose (Consumers National Bank); declaring such property to be exempt from real property taxation; designating the improvements to be made that will directly benefit or serve such real property; requiring the owner of such real property to make annual service payments in lieu of taxes; establishing a municipal public improvement tax increment equivalent fund for the deposit of service payments, and declaring an emergency.

ORDINANCE NO. 130 – 2023

BY: FINANCE COMMITTEE

AN ORDINANCE declaring the improvement of certain real property located in the City of Massillon, Ohio, to be a public purpose (Get Go); declaring such property to be exempt from real property taxation; designating the improvements to be made that will directly benefit or serve such real property; requiring the owner of such real property to make annual service payments in lieu of taxes; establishing a municipal public improvement tax increment equivalent fund for the deposit of service payments, and declaring an emergency.

ORDINANCE NO. 131 – 2023

BY: FINANCE COMMITTEE

AN ORDINANCE declaring the improvement of certain real property located in the City of Massillon, Ohio, to be a public purpose (Panda Express); declaring such property to be exempt from real property taxation; designating the improvements to be made that will directly benefit or serve such real property; requiring the owner of such real property to make annual service payments in lieu of taxes; establishing a municipal public improvement tax increment equivalent fund for the deposit of service payments, and declaring an emergency.

ORDINANCE NO. 132 – 2023

BY: FINANCE COMMITTEE

AN ORDINANCE declaring the improvement of certain real property located in the City of Massillon, Ohio, to be a public purpose (Starbucks); declaring such property to be exempt from real property taxation; designating the improvements to be made that will directly benefit or serve such real property; requiring the owner of such real property to make annual service payments in lieu of taxes; establishing a municipal public improvement tax increment equivalent fund for the deposit of service payments, and declaring an emergency.

ORDINANCE NO. 133 – 2023

BY: FINANCE COMMITTEE

AN ORDINANCE making certain transfers in the 2023 appropriations from within the 1100 General Fund, for the purpose of the School District Tax Revenue Sharing, for the year ending December 31, 2023, and declaring an emergency.

8. UNFINISHED BUSINESS

9. PETITIONS AND GENERAL COMMUNICATIONS

10. BILLS, ACCOUNTS AND CLAIMS

Gannet Ohio LocalIQ	-	\$ 764.72	Publication of Sept. Ordinances & Public Hrgs.
US Bank Equip. Finance	-	<u>133.35</u>	November Payment for Copier
Total	-	\$ 898.07	

11. REPORTS FROM CITY OFFICIALS

12. REPORTS OF COMMITTEES

13. RESOLUTIONS AND REQUESTS OF COUNCIL MEMBERS

14. CALL OF THE CALENDAR

RESOLUTION NO. 7 – 2023

BY: FINANCE COMMITTEE

Tabled October 2, 2023 until November 6, 2023

A RESOLUTION in support of waiving the building permit fees for the Massillon City School District's East and West Side Elementary Schools.

15. THIRD READING ORDINANCES AND RESOLUTIONS

ORDINANCE NO. 106 – 2023

BY: PUBLIC UTILITIES AND ENVIRONMENTAL COMMITTEE

AN ORDINANCE amending Chapter 925 "SEWERS GENERALLY" of the Codified Ordinances of the City of Massillon, Ohio, by repealing Section 925.27 "GREASE, OIL AND SAND INTERCEPTORS" and enacting a new Section 925.27 "GREASE, OIL AND SAND INTERCEPTORS" of TITLE THREE – UTILITIES, PART NINE – STREETS, UTILITIES AND PUBLIC SERVICES CODE of the Codified Ordinances of the City of Massillon, Ohio.

16. SECOND READING ORDINANCE AND RESOLUTIONS

ORDINANCE NO. 110 – 2023

BY: STREETS, HIGHWAYS, TRAFFIC AND SAFETY COMMITTEE

AN ORDINANCE authorizing the Mayor and/or the Director of Public Service and Safety of the City of Massillon, Ohio, to enter into an agreement with Kettle Creek Capital I, LLC for a traffic signal improvement at Lincoln Way E. between 24th St. N.E. and 25th St. N.E., Massillon, Ohio.

ORDINANCE NO. 113 – 2023

BY: FINANCE COMMITTEE

AN ORDINANCE making certain appropriations from the unappropriated balance of the 1419 Marketplace Infrastructure (TIF) Fund, for the year ending December 31, 2023.

ORDINANCE NO. 118 – 2023

BY: FINANCE COMMITTEE

AN ORDINANCE amending Section 2 of Ordinance No. 148 – 2017 and any other ordinances inconsistent with this ordinance, and authorizing and directing the Auditor of the City of Massillon, Ohio, as of January 1, 2024, to deposit funds received from golfing fees at The Legends of Massillon Golf Course into the 1234 The Legends Operating Fund, the 1306 Bond Retirement Fund and the 1433 Parks and Recreation Capital Improvement Fund.

ORDINANCE NO. 119 – 2023

BY: FINANCE COMMITTEE

AN ORDINANCE to adopt appropriations for the operating and capital expenditures of the City of Massillon, Ohio, for the fiscal year 2024, and declaring an emergency.

ORDINANCE NO. 120 – 2023

BY: FINANCE COMMITTEE

AN ORDINANCE amending the salary and wage schedules for SUPERVISORY (CLASSIFIED OR UNCLASSIFIED) EMPLOYEES, CLASSIFIED EMPLOYEES, and UNCLASSIFIED EMPLOYEES in the City of Massillon, Ohio, also amending the MISCELLANEOUS SCHEDULE for part-time employees in the City of Massillon, Ohio, and declaring an emergency.

17. REMARKS OF DELEGATIONS AND CITIZENS TO MATTERS NOT ON THE AGENDA

18. ADJOURNMENT

DIANE ROLLAND – CLERK OF COUNCIL

DATE: NOVEMBER 20, 2023

CLERK: DIANE ROLLAND

MASSILLON CITY COUNCIL
CITY OF MASSILLON, OH
CLAUDETTE O. ISTNICK, PRESIDENT

COUNCIL CHAMBERS

LEGISLATIVE DEPARTMENT

ORDINANCE NO. 123 – 2023

BY: ECONOMIC DEVELOPMENT COMMITTEE

TITLE: AN ORDINANCE authorizing the Director of Public Service and Safety of the City of Massillon, Ohio, to accept the donation of parcel #10003714; a vacant lot located on Cherry Rd. N.W., Massillon, Ohio, from Oxford Princess, LLC, and declaring an emergency.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MASSILLON, STATE OF OHIO THAT:

Section 1:

The Director of Public Service and Safety of the City of Massillon, Ohio, is hereby authorized and directed to accept the donation of parcel #10003714; a vacant lot located on Cherry Rd. N.W., Massillon, Ohio, from Oxford Princess, LLC.

Section 2:

The donation would be contingent on environmental studies done on the parcel. The parcel will then be used for economic development purposes. A map of parcel #10003714 is attached hereto as Exhibit "A".

Section 3:

The Clerk of Council is authorized to correct any typographical errors discovered herein during or after the pendency or passage of this ordinance. The Clerk of Council is further authorized, in conjunction with the Law Department and Council President to correct any ministerial or de minimis errors that do not substantially alter the intended results or numerical to sums of this ordinance, during or after the pendency or passage of this ordinance. Corrected copies are to be sent to all official recipients.

Section 4:

This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health or safety of the citizens of the City of Massillon, Ohio; the emergency being to move the transfer forward in a timely manner. Provided it receives the affirmative vote of two-thirds of the elected and/or appointed members to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor. Otherwise, it shall take effect and be in force from and after the earliest period allowed by law.

DATE: NOVEMBER 20, 2023

CLERK: DIANE ROLLAND

MASSILLON CITY COUNCIL
CITY OF MASSILLON, OHIO
CLAUDETTE O. ISTNICK, PRESIDENT

COUNCIL CHAMBERS

LEGISLATIVE BRANCH

ORDINANCE NO. 124 – 2023

BY: RULES, COURTS, AND CIVIL SERVICE COMMITTEE

TITLE: AN ORDINANCE amending Section 2(D) OCCUPATION LIST OF CLASS TITLES of Ordinance No. 127 – 1997 by establishing and creating the position of Director of Development and establishing the Class Grade pay schedule for said position within the 845 “COMMUNITY DEVELOPMENT AND PLANNING DEPARTMENT,” and declaring the same to be an emergency.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MASSILLON, STATE OF OHIO, THAT:

Section 1:

Section 2(D) OCCUPATION LIST OF CLASS TITLES of Ord. No. 127 – 1997 is hereby amended.

Section 2:

That Section 2(D) OCCUPATION LIST OF CLASS TITLES of Ordinance No. 127 – 1997 is hereby amended by establishing and creating the position of Director of Development and establishing the Class Grade pay schedule for said position within the 845 “COMMUNITY DEVELOPMENT AND PLANNING DEPARTMENT” as a 30S Supervisory Unclassified.

(SEE ATTACHMENT “A” OCCUPATION LIST OF CLASS TITLES, 845 “COMMUNITY DEVELOPMENT AND PLANNING DEPARTMENT,” PAGE 9, AND INSERT IN THE SALARY ORDINANCE NO. 127 – 1997)

Section 3:

The Clerk of Council is authorized to correct any typographical errors discovered herein during or after the pendency or passage of this ordinance. The Clerk of Council is further authorized, in conjunction with the Law Department and the President of Council, to correct any ministerial or de minimis errors that do not substantially alter the intended results or numerical total sums of this ordinance, during or after the pendency or passage of this ordinance. Corrected copies are to be sent to all official recipients.

Section 4:

All Ordinances or parts of Ordinances in conflict with this Ordinance are repealed. If

DATE: NOVEMBER 20, 2023

CLERK: DIANE ROLLAND

MASSILLON CITY COUNCIL
CITY OF MASSILLON, OHIO
CLAUDETTE O. ISTNICK, PRESIDENT

COUNCIL CHAMBERS

LEGISLATIVE BRANCH

ORDINANCE NO. 125 – 2023

BY: FINANCE COMMITTEE

TITLE: AN ORDINANCE making certain appropriations from the unappropriated balance of the 1100 General Fund, for the purpose of the Memorial Banners, for the year ending December 31, 2023, and declaring an emergency.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MASSILLON, STATE OF OHIO, THAT:

Section 1:

There be and hereby appropriated from the unappropriated balance of the 1100 General Fund, for the year ending December 31, 2023, the following:

\$ 450.00 to an account entitled "Sponsorship Programs" - 1100.110.5.2411

Section 2:

The Clerk of Council is authorized to correct any typographical errors discovered herein during or after the pendency or passage of this ordinance. The Clerk of Council is further authorized, in conjunction with the Law Department and the Council President to correct any ministerial or de minimis errors that do not substantially alter the intended results or numerical total sums of this ordinance, during or after the pendency or passage of this ordinance. Corrected copies are to be sent to all official recipients.

Section 3:

This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health or safety of the citizens of the City of Massillon, Ohio; the emergency being to allow for timely payment for printing of the Memorial Banners for which the funds have already been collected from the banner sponsors. Provided this Ordinance receives the affirmative vote of two-thirds of the elected and/or appointed members to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor. Otherwise, it shall take effect and be in force from and after the earliest period allowed by law.

DATE: NOVEMBER 20, 2023

CLERK: DIANE ROLLAND

MASSILLON CITY COUNCIL
CITY OF MASSILLON, OHIO
CLAUDETTE O. ISTNICK, PRESIDENT

COUNCIL CHAMBERS

LEGISLATIVE BRANCH

ORDINANCE NO. 126 – 2023

BY: FINANCE COMMITTEE

TITLE: AN ORDINANCE making certain appropriations from the unappropriated balance of the 1100 General Fund, for the purpose of the Massillon Fire and Police Departments, for the year ending December 31, 2023, and declaring an emergency.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MASSILLON, STATE OF OHIO, THAT:

Section 1:

There be and hereby appropriated from the unappropriated balance of the 1100 General Fund, for the year ending December 31, 2023, the following:

\$ 216,000.00 to an account entitled "Fire - Salary"	-	1100.325.5.2110
<u>120,000.00</u> to an account entitled "Police – Salary"	-	1100.305.5.2110
\$ 336,000.00 Total		

Section 2:

These funds were received through the Ohio EMA ARPA First Responder Retention Grant. The funds were distributed to the City and deposited into the General Fund Revenue accounts for the Fire and Police Departments.

Section 3:

The Clerk of Council is authorized to correct any typographical errors discovered herein during or after the pendency or passage of this ordinance. The Clerk of Council is further authorized, in conjunction with the Law Department and the Council President to correct any ministerial or de minimis errors that do not substantially alter the intended results or numerical total sums of this ordinance, during or after the pendency or passage of this ordinance. Corrected copies are to be sent to all official recipients.

DATED: NOVEMBER 20, 2023

CLERK: DIANE ROLLAND

CITY OF MASSILLON, OHIO

COUNCIL CHAMBERS

LEGISLATIVE DEPARTMENT

ORDINANCE NO. 127 - 2023

BY: FINANCE COMMITTEE

AN ORDINANCE DECLARING THE IMPROVEMENT OF CERTAIN REAL PROPERTY LOCATED IN THE CITY OF MASSILLON, OHIO TO BE A PUBLIC PURPOSE (ALDI'S); DECLARING SUCH PROPERTY TO BE EXEMPT FROM REAL PROPERTY TAXATION; DESIGNATING THE IMPROVEMENTS TO BE MADE THAT WILL DIRECTLY BENEFIT OR SERVE SUCH REAL PROPERTY; REQUIRING THE OWNER OF SUCH REAL PROPERTY TO MAKE ANNUAL SERVICE PAYMENTS IN LIEU OF TAXES; ESTABLISHING A MUNICIPAL PUBLIC IMPROVEMENT TAX INCREMENT EQUIVALENT FUND FOR THE DEPOSIT OF SERVICE PAYMENTS; AND DECLARING AN EMERGENCY.

WHEREAS, Ohio Revised Code Sections 5709.40 through 5709.43 (collectively, the "TIF Statutes") authorize the City of Massillon (the "City") to utilize municipal tax increment financing to declare the improvement to certain parcels of real property located within the municipal corporation to be a public purpose and exempt from taxation, require the owner of each parcel to make service payments in lieu of taxes, provide for the distribution of the applicable portion of such service payments to the City, local or exempted village school district, establish a municipal public improvement tax increment equivalent fund for the deposit of the remainder of such service payments and specify public infrastructure improvements made, to be made or in the process of being made that directly benefit, or that once made will directly benefit, those parcels for which improvements are declared to be a public purpose; and

WHEREAS, the parcels of real property identified and depicted in Exhibit A attached hereto and incorporated herein are located within the City (collectively, the "Property"), and Massillon City Council (the "Council") has determined to declare the Improvement(s) (as defined in Section 1 of this Ordinance) to the Property to be a public purpose; and

WHEREAS, this Council has determined that it is necessary and appropriate and in the best interest of the City to exempt from taxation seventy-five percent (75%) of the Improvement to the Property as permitted and provided in Section 5709.40(B) of the Ohio Revised Code for up to ten (10) years (the "TIF Exemption") and to simultaneously direct and require the current and future owner(s) of such parcel(s)(each such owner individually, an "Owner," and collectively, the "Owners") comprising the Property to make annual Service Payments (as defined in Section 2 of this Ordinance) with respect to the

tax payments except for the exemption provided by this Ordinance; provided that the TIF Exemption and the obligation to make Service Payments is subject and subordinate to any tax exemptions applicable to the Improvement approved by the City pursuant to Sections 3735.65 through 3735.70 or 5709.61 through 5709.69 of the Ohio Revised Code; and

WHEREAS, the City has determined that a portion of the Service Payments shall be paid directly to the Perry Local School District (the "School District") in an amount equal to the real property taxes that the School District would have been paid if the Improvement to the Property located in the School District had not been exempt from taxation pursuant to this Ordinance; and

WHEREAS, pursuant to Section 5709.43(A) of the Ohio Revised Code, this Council has determined to establish a municipal public improvement tax increment equivalent fund for the Property, in which there shall be deposited the remaining Service Payments distributed to the City; and

WHEREAS, this Council 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, notice of this proposed Ordinance has been delivered to the Boards of Education of the Perry Local School District and the Stark County Area Vocational School District in accordance with and within the time periods prescribed in Sections 5709.40 and 5709.83 of the Ohio Revised Code;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MASSILLON, OHIO THAT:

SECTION 1. Authorization of TIF Exemption. Pursuant to and in accordance with the provisions of Ohio Revised Code Section 5709.40(B), this Council hereby finds and determines that seventy-five percent (75%) of the increase in assessed value of the Property subsequent to the effective date of this Ordinance (which increase in assessed value is hereinafter referred to as the "Improvement," as defined in Section 5709.40(A) of the Ohio Revised Code) is hereby declared to be a public purpose, and shall be exempt from taxation for a period commencing with the first tax year that begins after the effective date of this Ordinance and in which an Improvement to the Property first appears on the tax list and duplicate of real and public utility property and ending 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 (as defined in Section 2 herein) in lieu of taxes, all in accordance with the requirements of the TIF Statutes.

SECTION 2. Service Payments and Property Tax Rollback Payments. Pursuant to Section 5709.42 of the Ohio Revised Code, the City hereby directs and requires the Owners of the Property to make annual Service Payments (as defined herein) in lieu of taxes with respect to the Improvement allocable thereto to the Stark 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 under Sections 323.121(B)(1) and 5703.47 of the Ohio Revised Code (collectively, the "Service Payments") 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 pursuant to Section 1 of this Ordinance. The Service Payments, and any other payments with respect to the Improvement that are received by the Stark 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"), shall be allocated and distributed in accordance with Section 4 of this Ordinance. This Council further hereby authorizes and directs

appropriate officers of the City to make such arrangements as are necessary and proper for collection of the Service Payments from the Owners, including the preparation and filing of any necessary exemption applications.

SECTION 3. Creation of TIF Fund. This Council hereby establishes pursuant to and in accordance with the provisions of Ohio Revised Code Section 5709.43, a Municipal Public Improvement Tax Increment Equivalent Fund (the "Aldi's" TIF Fund). The Aldi's TIF Fund shall be maintained in the custody of the City and shall receive all distributions to be made to the City pursuant to Section 4 of this Ordinance. Those Service Payments and Property Tax Rollback Payments received by the City with respect to the Improvement of the Property and so deposited pursuant to Section 5709.42 of the Ohio Revised Code shall be used solely for the purposes authorized in the TIF Statutes or this Ordinance. The Aldi's 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 Aldi's TIF Fund shall be dissolved and any surplus funds remaining therein transferred to the City's General Fund, all in accordance with Section 5709.43 of the Ohio Revised Code.

SECTION 4. Distribution of Funds. Pursuant to the TIF Statutes, the Stark County Treasurer is requested to distribute the Service Payments and the Property Tax Rollback Payments into the Aldi's TIF Fund for payment of costs of the Public Infrastructure Improvements, including debt service on any securities issued to finance those costs, and/or reimbursement to the Owner for the costs of public infrastructure improvements of direct benefit to the Property as authorized by the City.

SECTION 5. Application for Real Property Tax Exemption and Remission. City Council further hereby authorizes the Mayor and the City Auditor, or other appropriate officers of the City, 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 Property, which are to be deposited into the TIF Fund.

SECTION 6. Further Authorizations. City Council further hereby authorizes and directs the Mayor and the City Auditor, or other appropriate officers of the City, to prepare and sign all agreements, and any amendments thereto such that the character of those changes is not substantially adverse to the City, 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 Ordinance.

SECTION 7. Filings with Ohio Development Services Agency. Pursuant to Ohio Revised Code Section 5709.40(I), the Clerk of Council is hereby directed to deliver a copy of this Ordinance to the Ohio Development of Development within fifteen (15) days after its adoption. Further, on or before March 31 of each year that the TIF Exemption set forth in Section 1 hereof remains in effect, the City Auditor or other authorized officer of the City shall prepare and submit to the Ohio Development of Development the status report required under Ohio Revised Code Section 5709.40(I).

SECTION 8. Tax Incentive Review Council. The applicable Tax Incentive Review Council, with the membership of that Council to be constituted in accordance with Ohio Revised Code Section 5709.85, shall review annually all exemptions from taxation resulting from the declarations set forth in this Ordinance and any other such matters as may properly come before that Council, all in accordance with Ohio Revised Code Section 5709.85.

SECTION 9. Open Meetings. It is hereby found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were passed in an open meeting of this Council, and that all deliberations of this Council and of any of its committees that resulted in such formal

action were in meetings open to the public in compliance with all legal requirements, including Ohio Revised Code Section 121.22.

Adopted in Council on this ____ day of _____, 2023.

Effective this ____ day of _____, 2023.

Attest:

Clerk

President of Council

Approved:

Mayor

CERTIFICATE

The undersigned Clerk hereby certifies that the foregoing is a true copy of Ordinance No. 127 -
2023 duly adopted by the City Council of the City of Massillon, Ohio _____, 2023.

Clerk
City of Massillon, Ohio

EXHIBIT A

The Property

Parcel:

Property Owner: Daniel G. Kamin Massillon LLC

Location: 2624 Lincoln Way E. Massillon, OH 44646

Parcel No.: 10014415

Real Property Improvements

Value: \$2,500,000

EXHIBIT B

Description of Public Infrastructure Improvements

The Public Infrastructure Improvements include the construction of the following improvements on or near the Property that will directly benefit the Property and all related costs of permanent improvements within the definition of "costs of permanent improvements" as defined in Ohio Revised Code Section 133.15(B), including, but not limited to:

- The construction and installation of public utility services by the City, Property Owner, or any other funding source as permitted by Ohio Revised Code Section 133.15(B), including but not limited to water, sanitary sewer, storm sewer, electrical, and gas connections along with associated pipes, valves, service lines, man holes, curb boxes, wires, conduit, and all other necessary infrastructure relating to utility services on or near the Property;
- Street related improvements adjacent to and nearby the Property to include the repair, replacement, renovation, construction and installation of road surfaces and base material, pavement, curbs, water and sewer infrastructure, underground infrastructure, street lighting, crosswalks and other pedestrian thoroughways, bicycle lanes, traffic signalization, decorative and landscaping elements, trees, foliage, directional and way-finding signage, and any other improvements associated with downtown streetscape plans including but not limited to the "Downtown Development Project" which will be a direct benefit to the Property;
- Improvements to or installation of parks and public spaces on or near the Property, including but not limited to potential active and passive recreational uses, playground equipment, benches, trees and foliage, and any other park or recreational uses on or near the Property;
- Improvements to or installation of broadband internet and information technology infrastructure on or near the Property;
- Improvements to or installation of public transportation assets and associated infrastructure on or near the Property, including but not limited to bus stops, pull-offs, landscaping, trees and foliage, parking areas, parking decks, skywalks, and other miscellaneous public transportation improvements, and;
- The construction, installation, and maintenance of any other public infrastructure improvements providing a direct benefit to the Property as authorized by the Ohio Revised Code Section 5709.40(A)(8) and any future amendments thereto.

All of the Public Infrastructure Improvements described above within Exhibit B are hereby determined to be "public infrastructure improvements" (as defined in Ohio Revised Code Section 5709.40(A)(8)) and will directly benefit the real property described in Exhibit A. These above designated improvements will be reimbursed out of the TIF fund as described in Section 3 and/or upon the completion of public infrastructure improvements by the Owner of the Property.

DATED: NOVEMBER 20, 2023

CLERK: DIANE ROLLAND

CITY OF MASSILLON, OHIO

COUNCIL CHAMBERS

LEGISLATIVE DEPARTMENT

ORDINANCE NO. 128 – 2023

BY: FINANCE COMMITTEE

AN ORDINANCE DECLARING THE IMPROVEMENT OF CERTAIN REAL PROPERTY LOCATED IN THE CITY OF MASSILLON, OHIO TO BE A PUBLIC PURPOSE (7BREW); DECLARING SUCH PROPERTY TO BE EXEMPT FROM REAL PROPERTY TAXATION; DESIGNATING THE IMPROVEMENTS TO BE MADE THAT WILL DIRECTLY BENEFIT OR SERVE SUCH REAL PROPERTY; REQUIRING THE OWNER OF SUCH REAL PROPERTY TO MAKE ANNUAL SERVICE PAYMENTS IN LIEU OF TAXES; ESTABLISHING A MUNICIPAL PUBLIC IMPROVEMENT TAX INCREMENT EQUIVALENT FUND FOR THE DEPOSIT OF SERVICE PAYMENTS; AND DECLARING AN EMERGENCY.

WHEREAS, Ohio Revised Code Sections 5709.40 through 5709.43 (collectively, the “TIF Statutes”) authorize the City of Massillon (the “City”) to utilize municipal tax increment financing to declare the improvement to certain parcels of real property located within the municipal corporation to be a public purpose and exempt from taxation, require the owner of each parcel to make service payments in lieu of taxes, provide for the distribution of the applicable portion of such service payments to the City, local or exempted village school district, establish a municipal public improvement tax increment equivalent fund for the deposit of the remainder of such service payments and specify public infrastructure improvements made, to be made or in the process of being made that directly benefit, or that once made will directly benefit, those parcels for which improvements are declared to be a public purpose; and

WHEREAS, the parcels of real property identified and depicted in Exhibit A attached hereto and incorporated herein are located within the City (collectively, the “Property”), and Massillon City Council (the “Council”) has determined to declare the Improvement(s) (as defined in Section 1 of this Ordinance) to the Property to be a public purpose; and

WHEREAS, this Council has determined that it is necessary and appropriate and in the best interest of the City to exempt from taxation seventy-five percent (75%) of the Improvement to the Property as permitted and provided in Section 5709.40(B) of the Ohio Revised Code for up to ten (10) years (the “TIF Exemption”) and to simultaneously direct and require the current and future owner(s) of such parcel(s) (each such owner individually, an “Owner,” and collectively, the “Owners”) comprising the Property to make annual Service Payments (as defined in Section 2 of this Ordinance) with respect to the

tax payments except for the exemption provided by this Ordinance; provided that the TIF Exemption and the obligation to make Service Payments is subject and subordinate to any tax exemptions applicable to the Improvement approved by the City pursuant to Sections 3735.65 through 3735.70 or 5709.61 through 5709.69 of the Ohio Revised Code; and

WHEREAS, the City has determined that a portion of the Service Payments shall be paid directly to the Perry Local School District (the "School District") in an amount equal to the real property taxes that the School District would have been paid if the Improvement to the Property located in the School District had not been exempt from taxation pursuant to this Ordinance; and

WHEREAS, pursuant to Section 5709.43(A) of the Ohio Revised Code, this Council has determined to establish a municipal public improvement tax increment equivalent fund for the Property, in which there shall be deposited the remaining Service Payments distributed to the City; and

WHEREAS, this Council 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, notice of this proposed Ordinance has been delivered to the Boards of Education of the Perry Local School District and the Stark County Area Vocational School District in accordance with and within the time periods prescribed in Sections 5709.40 and 5709.83 of the Ohio Revised Code;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MASSILLON, OHIO THAT:

SECTION 1. Authorization of TIF Exemption. Pursuant to and in accordance with the provisions of Ohio Revised Code Section 5709.40(B), this Council hereby finds and determines that seventy-five percent (75%) of the increase in assessed value of the Property subsequent to the effective date of this Ordinance (which increase in assessed value is hereinafter referred to as the "Improvement," as defined in Section 5709.40(A) of the Ohio Revised Code) is hereby declared to be a public purpose, and shall be exempt from taxation for a period commencing with the first tax year that begins after the effective date of this Ordinance and in which an Improvement to the Property first appears on the tax list and duplicate of real and public utility property and ending 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 (as defined in Section 2 herein) in lieu of taxes, all in accordance with the requirements of the TIF Statutes.

SECTION 2. Service Payments and Property Tax Rollback Payments. Pursuant to Section 5709.42 of the Ohio Revised Code, the City hereby directs and requires the Owners of the Property to make annual Service Payments (as defined herein) in lieu of taxes with respect to the Improvement allocable thereto to the Stark 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 under Sections 323.121(B)(1) and 5703.47 of the Ohio Revised Code (collectively, the "Service Payments") 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 pursuant to Section 1 of this Ordinance. The Service Payments, and any other payments with respect to the Improvement that are received by the Stark 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"), shall be allocated and distributed in accordance with Section 4 of this Ordinance. This Council further hereby authorizes and directs

appropriate officers of the City to make such arrangements as are necessary and proper for collection of the Service Payments from the Owners, including the preparation and filing of any necessary exemption applications.

SECTION 3. Creation of TIF Fund. This Council hereby establishes pursuant to and in accordance with the provisions of Ohio Revised Code Section 5709.43, a Municipal Public Improvement Tax Increment Equivalent Fund (the "7 Brew TIF Fund). The 7 Brew TIF Fund shall be maintained in the custody of the City and shall receive all distributions to be made to the City pursuant to Section 4 of this Ordinance. Those Service Payments and Property Tax Rollback Payments received by the City with respect to the Improvement of the Property and so deposited pursuant to Section 5709.42 of the Ohio Revised Code shall be used solely for the purposes authorized in the TIF Statutes or this Ordinance. The 7 Brew 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 7 Brew TIF Fund shall be dissolved and any surplus funds remaining therein transferred to the City's General Fund, all in accordance with Section 5709.43 of the Ohio Revised Code.

SECTION 4. Distribution of Funds. Pursuant to the TIF Statutes, the Stark County Treasurer is requested to distribute the Service Payments and the Property Tax Rollback Payments into the 7Brew TIF Fund for payment of costs of the Public Infrastructure Improvements, including debt service on any securities issued to finance those costs, and/or reimbursement to the Owner for the costs of public infrastructure improvements of direct benefit to the Property as authorized by the City.

SECTION 5. Application for Real Property Tax Exemption and Remission. City Council further hereby authorizes the Mayor and the City Auditor, or other appropriate officers of the City, 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 Property, which are to be deposited into the TIF Fund.

SECTION 6. Further Authorizations. City Council further hereby authorizes and directs the Mayor and the City Auditor, or other appropriate officers of the City, to prepare and sign all agreements, and any amendments thereto such that the character of those changes is not substantially adverse to the City, 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 Ordinance.

SECTION 7. Filings with Ohio Development of Development. Pursuant to Ohio Revised Code Section 5709.40(I), the Clerk of Council is hereby directed to deliver a copy of this Ordinance to the Ohio Development of Development within fifteen (15) days after its adoption. Further, on or before March 31 of each year that the TIF Exemption set forth in Section 1 hereof remains in effect, the City Auditor or other authorized officer of the City shall prepare and submit to the Ohio Development of Development the status report required under Ohio Revised Code Section 5709.40(I).

SECTION 8. Tax Incentive Review Council. The applicable Tax Incentive Review Council, with the membership of that Council to be constituted in accordance with Ohio Revised Code Section 5709.85, shall review annually all exemptions from taxation resulting from the declarations set forth in this Ordinance and any other such matters as may properly come before that Council, all in accordance with Ohio Revised Code Section 5709.85.

SECTION 9. Open Meetings. It is hereby found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were passed in an open meeting of this Council, and that all deliberations of this Council and of any of its committees that resulted in such formal

action were in meetings open to the public in compliance with all legal requirements, including Ohio Revised Code Section 121.22.

Adopted in Council on this ____ day of _____, 2023.

Effective this ____ day of _____, 2023.

Attest:

Clerk

President of Council

Approved:

Mayor

CERTIFICATE

The undersigned Clerk hereby certifies that the foregoing is a true copy of Ordinance No. 128 –
2023 duly adopted by the City Council of the City of Massillon, Ohio _____, 2023.

Clerk
City of Massillon, Ohio

EXHIBIT A

The Property

Parcel:

Property Owner: Motley 7 Brew LLC

Location: 2530 Lincoln Way E. Massillon, OH 44646

Parcel No.: 10016134

Real Property Improvements

Value: \$1,200,000

EXHIBIT B

Description of Public Infrastructure Improvements

The Public Infrastructure Improvements include the construction of the following improvements on or near the Property that will directly benefit the Property and all related costs of permanent improvements within the definition of "costs of permanent improvements" as defined in Ohio Revised Code Section 133.15(B), including, but not limited to:

- The construction and installation of public utility services by the City, Property Owner, or any other funding source as permitted by Ohio Revised Code Section 133.15(B), including but not limited to water, sanitary sewer, storm sewer, electrical, and gas connections along with associated pipes, valves, service lines, man holes, curb boxes, wires, conduit, and all other necessary infrastructure relating to utility services on or near the Property;
- Street related improvements adjacent to and nearby the Property to include the repair, replacement, renovation, construction and installation of road surfaces and base material, pavement, curbs, water and sewer infrastructure, underground infrastructure, street lighting, crosswalks and other pedestrian thoroughways, bicycle lanes, traffic signalization, decorative and landscaping elements, trees, foliage, directional and way-finding signage, and any other improvements associated with downtown streetscape plans including but not limited to the "Downtown Development Project" which will be a direct benefit to the Property;
- Improvements to or installation of parks and public spaces on or near the Property, including but not limited to potential active and passive recreational uses, playground equipment, benches, trees and foliage, and any other park or recreational uses on or near the Property;
- Improvements to or installation of broadband internet and information technology infrastructure on or near the Property;
- Improvements to or installation of public transportation assets and associated infrastructure on or near the Property, including but not limited to bus stops, pull-offs, landscaping, trees and foliage, parking areas, parking decks, skywalks, and other miscellaneous public transportation improvements, and;
- The construction, installation, and maintenance of any other public infrastructure improvements providing a direct benefit to the Property as authorized by the Ohio Revised Code Section 5709.40(A)(8) and any future amendments thereto.

All of the Public Infrastructure Improvements described above within Exhibit B are hereby determined to be "public infrastructure improvements" (as defined in Ohio Revised Code Section 5709.40(A)(8)) and will directly benefit the real property described in Exhibit A. These above designated improvements will be reimbursed out of the TIF fund as described in Section 3 and/or upon the completion of public infrastructure improvements by the Owner of the Property.

DATED: NOVEMBER 20, 2023

CLERK: DIANE ROLLAND

CITY OF MASSILLON, OHIO

COUNCIL CHAMBERS

LEGISLATIVE DEPARTMENT

ORDINANCE NO. 129 – 2023

BY: FINANCE COMMITTEE

AN ORDINANCE DECLARING THE IMPROVEMENT OF CERTAIN REAL PROPERTY LOCATED IN THE CITY OF MASSILLON, OHIO TO BE A PUBLIC PURPOSE (CONSUMERS NATIONAL BANK); DECLARING SUCH PROPERTY TO BE EXEMPT FROM REAL PROPERTY TAXATION; DESIGNATING THE IMPROVEMENTS TO BE MADE THAT WILL DIRECTLY BENEFIT OR SERVE SUCH REAL PROPERTY; REQUIRING THE OWNER OF SUCH REAL PROPERTY TO MAKE ANNUAL SERVICE PAYMENTS IN LIEU OF TAXES; ESTABLISHING A MUNICIPAL PUBLIC IMPROVEMENT TAX INCREMENT EQUIVALENT FUND FOR THE DEPOSIT OF SERVICE PAYMENTS; AND DECLARING AN EMERGENCY.

WHEREAS, Ohio Revised Code Sections 5709.40 through 5709.43 (collectively, the “TIF Statutes”) authorize the City of Massillon (the “City”) to utilize municipal tax increment financing to declare the improvement to certain parcels of real property located within the municipal corporation to be a public purpose and exempt from taxation, require the owner of each parcel to make service payments in lieu of taxes, provide for the distribution of the applicable portion of such service payments to the City, local or exempted village school district, establish a municipal public improvement tax increment equivalent fund for the deposit of the remainder of such service payments and specify public infrastructure improvements made, to be made or in the process of being made that directly benefit, or that once made will directly benefit, those parcels for which improvements are declared to be a public purpose; and

WHEREAS, the parcels of real property identified and depicted in Exhibit A attached hereto and incorporated herein are located within the City (collectively, the “Property”), and Massillon City Council (the “Council”) has determined to declare the Improvement(s) (as defined in Section 1 of this Ordinance) to the Property to be a public purpose; and

WHEREAS, this Council has determined that it is necessary and appropriate and in the best interest of the City to exempt from taxation seventy-five percent (75%) of the Improvement to the Property as permitted and provided in Section 5709.40(B) of the Ohio Revised Code for up to ten (10) years (the “TIF Exemption”) and to simultaneously direct and require the current and future owner(s) of such parcel(s)(each such owner individually, an “Owner,” and collectively, the “Owners”) comprising the Property to make annual Service Payments (as defined in Section 2 of this Ordinance) with respect to the

tax payments except for the exemption provided by this Ordinance; provided that the TIF Exemption and the obligation to make Service Payments is subject and subordinate to any tax exemptions applicable to the Improvement approved by the City pursuant to Sections 3735.65 through 3735.70 or 5709.61 through 5709.69 of the Ohio Revised Code; and

WHEREAS, the City has determined that a portion of the Service Payments shall be paid directly to the Massillon City School District (the "School District") in an amount equal to the real property taxes that the School District would have been paid if the Improvement to the Property located in the School District had not been exempt from taxation pursuant to this Ordinance; and

WHEREAS, pursuant to Section 5709.43(A) of the Ohio Revised Code, this Council has determined to establish a municipal public improvement tax increment equivalent fund for the Property, in which there shall be deposited the remaining Service Payments distributed to the City; and

WHEREAS, this Council 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, notice of this proposed Ordinance has been delivered to the Boards of Education of the Massillon City School District and the Stark County Area Vocational School District in accordance with and within the time periods prescribed in Sections 5709.40 and 5709.83 of the Ohio Revised Code;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MASSILLON, OHIO THAT:

SECTION 1. Authorization of TIF Exemption. Pursuant to and in accordance with the provisions of Ohio Revised Code Section 5709.40(B), this Council hereby finds and determines that seventy-five percent (75%) of the increase in assessed value of the Property subsequent to the effective date of this Ordinance (which increase in assessed value is hereinafter referred to as the "Improvement," as defined in Section 5709.40(A) of the Ohio Revised Code) is hereby declared to be a public purpose, and shall be exempt from taxation for a period commencing with the first tax year that begins after the effective date of this Ordinance and in which an Improvement to the Property first appears on the tax list and duplicate of real and public utility property and ending 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 (as defined in Section 2 herein) in lieu of taxes, all in accordance with the requirements of the TIF Statutes.

SECTION 2. Service Payments and Property Tax Rollback Payments. Pursuant to Section 5709.42 of the Ohio Revised Code, the City hereby directs and requires the Owners of the Property to make annual Service Payments (as defined herein) in lieu of taxes with respect to the Improvement allocable thereto to the Stark 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 under Sections 323.121(B)(1) and 5703.47 of the Ohio Revised Code (collectively, the "Service Payments") 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 pursuant to Section 1 of this Ordinance. The Service Payments, and any other payments with respect to the Improvement that are received by the Stark 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"), shall be allocated and distributed in accordance with Section 4 of this Ordinance. This Council further hereby authorizes and directs

appropriate officers of the City to make such arrangements as are necessary and proper for collection of the Service Payments from the Owners, including the preparation and filing of any necessary exemption applications.

SECTION 3. Creation of TIF Fund. This Council hereby establishes pursuant to and in accordance with the provisions of Ohio Revised Code Section 5709.43, a Municipal Public Improvement Tax Increment Equivalent Fund (the "Consumers National" TIF Fund). The Consumers National TIF Fund shall be maintained in the custody of the City and shall receive all distributions to be made to the City pursuant to Section 4 of this Ordinance. Those Service Payments and Property Tax Rollback Payments received by the City with respect to the Improvement of the Property and so deposited pursuant to Section 5709.42 of the Ohio Revised Code shall be used solely for the purposes authorized in the TIF Statutes or this Ordinance. The Consumers National 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 Consumers National TIF Fund shall be dissolved and any surplus funds remaining therein transferred to the City's General Fund, all in accordance with Section 5709.43 of the Ohio Revised Code.

SECTION 4. Distribution of Funds. Pursuant to the TIF Statutes, the Stark County Treasurer is requested to distribute the Service Payments and the Property Tax Rollback Payments into the Consumers National TIF Fund for payment of costs of the Public Infrastructure Improvements, including debt service on any securities issued to finance those costs, and/or reimbursement to the Owner for the costs of public infrastructure improvements of direct benefit to the Property as authorized by the City.

SECTION 5. Application for Real Property Tax Exemption and Remission. City Council further hereby authorizes the Mayor and the City Auditor, or other appropriate officers of the City, 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 Property, which are to be deposited into the TIF Fund.

SECTION 6. Further Authorizations. City Council further hereby authorizes and directs the Mayor and the City Auditor, or other appropriate officers of the City, to prepare and sign all agreements, and any amendments thereto such that the character of those changes is not substantially adverse to the City, 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 Ordinance.

SECTION 7. Filings with Ohio Development Services Agency. Pursuant to Ohio Revised Code Section 5709.40(I), the Clerk of Council is hereby directed to deliver a copy of this Ordinance to the Ohio Development of Development within fifteen (15) days after its adoption. Further, on or before March 31 of each year that the TIF Exemption set forth in Section 1 hereof remains in effect, the City Auditor or other authorized officer of the City shall prepare and submit to the Ohio Development of Development the status report required under Ohio Revised Code Section 5709.40(I).

SECTION 8. Tax Incentive Review Council. The applicable Tax Incentive Review Council, with the membership of that Council to be constituted in accordance with Ohio Revised Code Section 5709.85, shall review annually all exemptions from taxation resulting from the declarations set forth in this Ordinance and any other such matters as may properly come before that Council, all in accordance with Ohio Revised Code Section 5709.85.

SECTION 9. Open Meetings. It is hereby found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were passed in an open meeting of this Council, and that all deliberations of this Council and of any of its committees that resulted in such formal

action were in meetings open to the public in compliance with all legal requirements, including Ohio Revised Code Section 121.22.

Adopted in Council on this ____ day of _____, 2023.

Effective this ____ day of _____, 2023.

Attest:

Clerk

President of Council

Approved:

Mayor

CERTIFICATE

The undersigned Clerk hereby certifies that the foregoing is a true copy of Ordinance No. 129 –
2023 duly adopted by the City Council of the City of Massillon, Ohio _____, 2023.

Clerk
City of Massillon, Ohio

EXHIBIT A

The Property

Parcel:

Property Owner: Consumers National Bank

Location: Lincoln Way E. Massillon, OH 44646

Parcel No's.: 600285, 606737

Real Property Improvements

Value: \$900,000

EXHIBIT B

Description of Public Infrastructure Improvements

The Public Infrastructure Improvements include the construction of the following improvements on or near the Property that will directly benefit the Property and all related costs of permanent improvements within the definition of "costs of permanent improvements" as defined in Ohio Revised Code Section 133.15(B), including, but not limited to:

- The construction and installation of public utility services by the City, Property Owner, or any other funding source as permitted by Ohio Revised Code Section 133.15(B), including but not limited to water, sanitary sewer, storm sewer, electrical, and gas connections along with associated pipes, valves, service lines, man holes, curb boxes, wires, conduit, and all other necessary infrastructure relating to utility services on or near the Property;
- Street related improvements adjacent to and nearby the Property to include the repair, replacement, renovation, construction and installation of road surfaces and base material, pavement, curbs, water and sewer infrastructure, underground infrastructure, street lighting, crosswalks and other pedestrian thoroughways, bicycle lanes, traffic signalization, decorative and landscaping elements, trees, foliage, directional and way-finding signage, and any other improvements associated with downtown streetscape plans including but not limited to the "Downtown Development Project" which will be a direct benefit to the Property;
- Improvements to or installation of parks and public spaces on or near the Property, including but not limited to potential active and passive recreational uses, playground equipment, benches, trees and foliage, and any other park or recreational uses on or near the Property;
- Improvements to or installation of broadband internet and information technology infrastructure on or near the Property;
- Improvements to or installation of public transportation assets and associated infrastructure on or near the Property, including but not limited to bus stops, pull-offs, landscaping, trees and foliage, parking areas, parking decks, skywalks, and other miscellaneous public transportation improvements, and;
- The construction, installation, and maintenance of any other public infrastructure improvements providing a direct benefit to the Property as authorized by the Ohio Revised Code Section 5709.40(A)(8) and any future amendments thereto.

All of the Public Infrastructure Improvements described above within Exhibit B are hereby determined to be "public infrastructure improvements" (as defined in Ohio Revised Code Section 5709.40(A)(8)) and will directly benefit the real property described in Exhibit A. These above designated improvements will be reimbursed out of the TIF fund as described in Section 3 and/or upon the completion of public infrastructure improvements by the Owner of the Property.

DATED: NOVEMBER 20, 2023

CLERK: DIANE ROLLAND

CITY OF MASSILLON, OHIO

COUNCIL CHAMBERS

LEGISLATIVE DEPARTMENT

ORDINANCE NO. 130 – 2023

BY: FINANCE COMMITTEE

AN ORDINANCE DECLARING THE IMPROVEMENT OF CERTAIN REAL PROPERTY LOCATED IN THE CITY OF MASSILLON, OHIO TO BE A PUBLIC PURPOSE (GET GO); DECLARING SUCH PROPERTY TO BE EXEMPT FROM REAL PROPERTY TAXATION; DESIGNATING THE IMPROVEMENTS TO BE MADE THAT WILL DIRECTLY BENEFIT OR SERVE SUCH REAL PROPERTY; REQUIRING THE OWNER OF SUCH REAL PROPERTY TO MAKE ANNUAL SERVICE PAYMENTS IN LIEU OF TAXES; ESTABLISHING A MUNICIPAL PUBLIC IMPROVEMENT TAX INCREMENT EQUIVALENT FUND FOR THE DEPOSIT OF SERVICE PAYMENTS; AND DECLARING AN EMERGENCY.

WHEREAS, Ohio Revised Code Sections 5709.40 through 5709.43 (collectively, the “TIF Statutes”) authorize the City of Massillon (the “City”) to utilize municipal tax increment financing to declare the improvement to certain parcels of real property located within the municipal corporation to be a public purpose and exempt from taxation, require the owner of each parcel to make service payments in lieu of taxes, provide for the distribution of the applicable portion of such service payments to the City, local or exempted village school district, establish a municipal public improvement tax increment equivalent fund for the deposit of the remainder of such service payments and specify public infrastructure improvements made, to be made or in the process of being made that directly benefit, or that once made will directly benefit, those parcels for which improvements are declared to be a public purpose; and

WHEREAS, the parcels of real property identified and depicted in Exhibit A attached hereto and incorporated herein are located within the City (collectively, the “Property”), and Massillon City Council (the “Council”) has determined to declare the Improvement(s) (as defined in Section 1 of this Ordinance) to the Property to be a public purpose; and

WHEREAS, this Council has determined that it is necessary and appropriate and in the best interest of the City to exempt from taxation seventy-five percent (75%) of the Improvement to the Property as permitted and provided in Section 5709.40(B) of the Ohio Revised Code for up to ten (10) years (the “TIF Exemption”) and to simultaneously direct and require the current and future owner(s) of such parcel(s) (each such owner individually, an “Owner,” and collectively, the “Owners”) comprising the Property to make annual Service Payments (as defined in Section 2 of this Ordinance) with respect to the

Property in lieu of real property tax payments, in the same amount as they would have made real property tax payments except for the exemption provided by this Ordinance; provided that the TIF Exemption and the obligation to make Service Payments is subject and subordinate to any tax exemptions applicable to the Improvement approved by the City pursuant to Sections 3735.65 through 3735.70 or 5709.61 through 5709.69 of the Ohio Revised Code; and

WHEREAS, the City has determined that a portion of the Service Payments shall be paid directly to the Massillon City School District (the "School District") in an amount equal to the real property taxes that the School District would have been paid if the Improvement to the Property located in the School District had not been exempt from taxation pursuant to this Ordinance; and

WHEREAS, pursuant to Section 5709.43(A) of the Ohio Revised Code, this Council has determined to establish a municipal public improvement tax increment equivalent fund for the Property, in which there shall be deposited the remaining Service Payments distributed to the City; and

WHEREAS, this Council 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, notice of this proposed Ordinance has been delivered to the Boards of Education of the Massillon City School District and the Stark County Area Vocational School District in accordance with and within the time periods prescribed in Sections 5709.40 and 5709.83 of the Ohio Revised Code;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MASSILLON, OHIO THAT:

SECTION 1. Authorization of TIF Exemption. Pursuant to and in accordance with the provisions of Ohio Revised Code Section 5709.40(B), this Council hereby finds and determines that seventy-five percent (75%) of the increase in assessed value of the Property subsequent to the effective date of this Ordinance (which increase in assessed value is hereinafter referred to as the "Improvement," as defined in Section 5709.40(A) of the Ohio Revised Code) is hereby declared to be a public purpose, and shall be exempt from taxation for a period commencing with the first tax year that begins after the effective date of this Ordinance and in which an Improvement to the Property first appears on the tax list and duplicate of real and public utility property and ending 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 (as defined in Section 2 herein) in lieu of taxes, all in accordance with the requirements of the TIF Statutes.

SECTION 2. Service Payments and Property Tax Rollback Payments. Pursuant to Section 5709.42 of the Ohio Revised Code, the City hereby directs and requires the Owners of the Property to make annual Service Payments (as defined herein) in lieu of taxes with respect to the Improvement allocable thereto to the Stark 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 under Sections 323.121(B)(1) and 5703.47 of the Ohio Revised Code (collectively, the "Service Payments") 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 pursuant to Section 1 of this Ordinance. The Service Payments, and any other payments with respect to the Improvement that are received by the Stark 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"), shall be allocated and distributed in

accordance with Section 4 of this Ordinance. This Council further hereby authorizes and directs appropriate officers of the City to make such arrangements as are necessary and proper for collection of the Service Payments from the Owners, including the preparation and filing of any necessary exemption applications.

SECTION 3. Creation of TIF Fund. This Council hereby establishes pursuant to and in accordance with the provisions of Ohio Revised Code Section 5709.43, a Municipal Public Improvement Tax Increment Equivalent Fund (the "GetGo" TIF Fund). The GetGo TIF Fund shall be maintained in the custody of the City and shall receive all distributions to be made to the City pursuant to Section 4 of this Ordinance. Those Service Payments and Property Tax Rollback Payments received by the City with respect to the Improvement of the Property and so deposited pursuant to Section 5709.42 of the Ohio Revised Code shall be used solely for the purposes authorized in the TIF Statutes or this Ordinance. The GetGo 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 GetGo TIF Fund shall be dissolved and any surplus funds remaining therein transferred to the City's General Fund, all in accordance with Section 5709.43 of the Ohio Revised Code.

SECTION 4. Distribution of Funds. Pursuant to the TIF Statutes, the Stark County Treasurer is requested to distribute the Service Payments and the Property Tax Rollback Payments into the GetGo TIF Fund for payment of costs of the Public Infrastructure Improvements, including debt service on any securities issued to finance those costs, and/or reimbursement to the Owner for the costs of public infrastructure improvements of direct benefit to the Property as authorized by the City.

SECTION 5. Application for Real Property Tax Exemption and Remission. City Council further hereby authorizes the Mayor and the City Auditor, or other appropriate officers of the City, 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 Property, which are to be deposited into the TIF Fund.

SECTION 6. Further Authorizations. City Council further hereby authorizes and directs the Mayor and the City Auditor, or other appropriate officers of the City, to prepare and sign all agreements, and any amendments thereto such that the character of those changes is not substantially adverse to the City, 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 Ordinance.

SECTION 7. Filings with Ohio Development Services Agency. Pursuant to Ohio Revised Code Section 5709.40(I), the Clerk of Council is hereby directed to deliver a copy of this Ordinance to the Ohio Development of Development within fifteen (15) days after its adoption. Further, on or before March 31 of each year that the TIF Exemption set forth in Section 1 hereof remains in effect, the City Auditor or other authorized officer of the City shall prepare and submit to the Ohio Development of Development the status report required under Ohio Revised Code Section 5709.40(I).

SECTION 8. Tax Incentive Review Council. The applicable Tax Incentive Review Council, with the membership of that Council to be constituted in accordance with Ohio Revised Code Section 5709.85, shall review annually all exemptions from taxation resulting from the declarations set forth in this Ordinance and any other such matters as may properly come before that Council, all in accordance with Ohio Revised Code Section 5709.85.

SECTION 9. Open Meetings. It is hereby found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were passed in an open meeting of this Council, and that all deliberations of this Council and of any of its committees that resulted in such formal

action were in meetings open to the public in compliance with all legal requirements, including Ohio Revised Code Section 121.22.

Adopted in Council on this _____ day of _____, 2023.

Effective this ____ day of _____, 2023.

Attest:

Clerk

President of Council

Approved:

Mayor

CERTIFICATE

The undersigned Clerk hereby certifies that the foregoing is a true copy of Ordinance No. 130 -
2023 duly adopted by the City Council of the City of Massillon, Ohio _____, 2023.

Clerk
City of Massillon, Ohio

EXHIBIT A

The Property

Parcel:

Property Owner: Andrew Oser

Location: Lincoln Way E. Massillon, OH 44646

Parcel No.: 10000012, 10000013, 619349, 604626, 605875, 605876

Real Property Improvements

Value: \$800,000

EXHIBIT B

Description of Public Infrastructure Improvements

The Public Infrastructure Improvements include the construction of the following improvements on or near the Property that will directly benefit the Property and all related costs of permanent improvements within the definition of "costs of permanent improvements" as defined in Ohio Revised Code Section 133.15(B), including, but not limited to:

- The construction and installation of public utility services by the City, Property Owner, or any other funding source as permitted by Ohio Revised Code Section 133.15(B), including but not limited to water, sanitary sewer, storm sewer, electrical, and gas connections along with associated pipes, valves, service lines, man holes, curb boxes, wires, conduit, and all other necessary infrastructure relating to utility services on or near the Property;
- Street related improvements adjacent to and nearby the Property to include the repair, replacement, renovation, construction and installation of road surfaces and base material, pavement, curbs, water and sewer infrastructure, underground infrastructure, street lighting, crosswalks and other pedestrian thoroughways, bicycle lanes, traffic signalization, decorative and landscaping elements, trees, foliage, directional and way-finding signage, and any other improvements associated with downtown streetscape plans including but not limited to the "Downtown Development Project" which will be a direct benefit to the Property;
- Improvements to or installation of parks and public spaces on or near the Property, including but not limited to potential active and passive recreational uses, playground equipment, benches, trees and foliage, and any other park or recreational uses on or near the Property;
- Improvements to or installation of broadband internet and information technology infrastructure on or near the Property;
- Improvements to or installation of public transportation assets and associated infrastructure on or near the Property, including but not limited to bus stops, pull-offs, landscaping, trees and foliage, parking areas, parking decks, skywalks, and other miscellaneous public transportation improvements, and;
- The construction, installation, and maintenance of any other public infrastructure improvements providing a direct benefit to the Property as authorized by the Ohio Revised Code Section 5709.40(A)(8) and any future amendments thereto.

All of the Public Infrastructure Improvements described above within Exhibit B are hereby determined to be "public infrastructure improvements" (as defined in Ohio Revised Code Section 5709.40(A)(8)) and will directly benefit the real property described in Exhibit A. These above designated improvements will be reimbursed out of the TIF fund as described in Section 3 and/or upon the completion of public infrastructure improvements by the Owner of the Property.

DATED: NOVEMBER 20, 2023

CLERK: DIANE ROLLAND

CITY OF MASSILLON, OHIO

COUNCIL CHAMBERS

LEGISLATIVE DEPARTMENT

ORDINANCE NO. 131 – 2023

BY: FINANCE COMMITTEE

AN ORDINANCE DECLARING THE IMPROVEMENT OF CERTAIN REAL PROPERTY LOCATED IN THE CITY OF MASSILLON, OHIO TO BE A PUBLIC PURPOSE (PANDA EXPRESS); DECLARING SUCH PROPERTY TO BE EXEMPT FROM REAL PROPERTY TAXATION; DESIGNATING THE IMPROVEMENTS TO BE MADE THAT WILL DIRECTLY BENEFIT OR SERVE SUCH REAL PROPERTY; REQUIRING THE OWNER OF SUCH REAL PROPERTY TO MAKE ANNUAL SERVICE PAYMENTS IN LIEU OF TAXES; ESTABLISHING A MUNICIPAL PUBLIC IMPROVEMENT TAX INCREMENT EQUIVALENT FUND FOR THE DEPOSIT OF SERVICE PAYMENTS; AND DECLARING AN EMERGENCY.

WHEREAS, Ohio Revised Code Sections 5709.40 through 5709.43 (collectively, the “TIF Statutes”) authorize the City of Massillon (the “City”) to utilize municipal tax increment financing to declare the improvement to certain parcels of real property located within the municipal corporation to be a public purpose and exempt from taxation, require the owner of each parcel to make service payments in lieu of taxes, provide for the distribution of the applicable portion of such service payments to the City, local or exempted village school district, establish a municipal public improvement tax increment equivalent fund for the deposit of the remainder of such service payments and specify public infrastructure improvements made, to be made or in the process of being made that directly benefit, or that once made will directly benefit, those parcels for which improvements are declared to be a public purpose; and

WHEREAS, the parcels of real property identified and depicted in Exhibit A attached hereto and incorporated herein are located within the City (collectively, the “Property”), and Massillon City Council (the “Council”) has determined to declare the Improvement(s) (as defined in Section 1 of this Ordinance) to the Property to be a public purpose; and

WHEREAS, this Council has determined that it is necessary and appropriate and in the best interest of the City to exempt from taxation seventy-five percent (75%) of the Improvement to the Property as permitted and provided in Section 5709.40(B) of the Ohio Revised Code for up to ten (10) years (the “TIF Exemption”) and to simultaneously direct and require the current and future owner(s) of such parcel(s)(each such owner individually, an “Owner,” and collectively, the “Owners”) comprising the Property to make annual Service Payments (as defined in Section 2 of this Ordinance) with respect to the

Property in lieu of real property tax payments, in the same amount as they would have made real property tax payments except for the exemption provided by this Ordinance; provided that the TIF Exemption and the obligation to make Service Payments is subject and subordinate to any tax exemptions applicable to the Improvement approved by the City pursuant to Sections 3735.65 through 3735.70 or 5709.61 through 5709.69 of the Ohio Revised Code; and

WHEREAS, the City has determined that a portion of the Service Payments shall be paid directly to the Massillon City School District (the "School District") in an amount equal to the real property taxes that the School District would have been paid if the Improvement to the Property located in the School District had not been exempt from taxation pursuant to this Ordinance; and

WHEREAS, pursuant to Section 5709.43(A) of the Ohio Revised Code, this Council has determined to establish a municipal public improvement tax increment equivalent fund for the Property, in which there shall be deposited the remaining Service Payments distributed to the City; and

WHEREAS, this Council 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, notice of this proposed Ordinance has been delivered to the Boards of Education of the Massillon City School District and the Stark County Area Vocational School District in accordance with and within the time periods prescribed in Sections 5709.40 and 5709.83 of the Ohio Revised Code;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MASSILLON, OHIO THAT:

SECTION 1. Authorization of TIF Exemption. Pursuant to and in accordance with the provisions of Ohio Revised Code Section 5709.40(B), this Council hereby finds and determines that seventy-five percent (75%) of the increase in assessed value of the Property subsequent to the effective date of this Ordinance (which increase in assessed value is hereinafter referred to as the "Improvement," as defined in Section 5709.40(A) of the Ohio Revised Code) is hereby declared to be a public purpose, and shall be exempt from taxation for a period commencing with the first tax year that begins after the effective date of this Ordinance and in which an Improvement to the Property first appears on the tax list and duplicate of real and public utility property and ending 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 (as defined in Section 2 herein) in lieu of taxes, all in accordance with the requirements of the TIF Statutes.

SECTION 2. Service Payments and Property Tax Rollback Payments. Pursuant to Section 5709.42 of the Ohio Revised Code, the City hereby directs and requires the Owners of the Property to make annual Service Payments (as defined herein) in lieu of taxes with respect to the Improvement allocable thereto to the Stark 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 under Sections 323.121(B)(1) and 5703.47 of the Ohio Revised Code (collectively, the "Service Payments") 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 pursuant to Section 1 of this Ordinance. The Service Payments, and any other payments with respect to the Improvement that are received by the Stark 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"), shall be allocated and distributed in

accordance with Section 4 of this Ordinance. This Council further hereby authorizes and directs appropriate officers of the City to make such arrangements as are necessary and proper for collection of the Service Payments from the Owners, including the preparation and filing of any necessary exemption applications.

SECTION 3. Creation of TIF Fund. This Council hereby establishes pursuant to and in accordance with the provisions of Ohio Revised Code Section 5709.43, a Municipal Public Improvement Tax Increment Equivalent Fund (the "Panda Express" TIF Fund). The Panda Express TIF Fund shall be maintained in the custody of the City and shall receive all distributions to be made to the City pursuant to Section 4 of this Ordinance. Those Service Payments and Property Tax Rollback Payments received by the City with respect to the Improvement of the Property and so deposited pursuant to Section 5709.42 of the Ohio Revised Code shall be used solely for the purposes authorized in the TIF Statutes or this Ordinance. The Panda Express 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 Panda Express TIF Fund shall be dissolved and any surplus funds remaining therein transferred to the City's General Fund, all in accordance with Section 5709.43 of the Ohio Revised Code.

SECTION 4. Distribution of Funds. Pursuant to the TIF Statutes, the Stark County Treasurer is requested to distribute the Service Payments and the Property Tax Rollback Payments into the Panda Express TIF Fund for payment of costs of the Public Infrastructure Improvements, including debt service on any securities issued to finance those costs, and/or reimbursement to the Owner for the costs of public infrastructure improvements of direct benefit to the Property as authorized by the City.

SECTION 5. Application for Real Property Tax Exemption and Remission. City Council further hereby authorizes the Mayor and the City Auditor, or other appropriate officers of the City, 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 Property, which are to be deposited into the TIF Fund.

SECTION 6. Further Authorizations. City Council further hereby authorizes and directs the Mayor and the City Auditor, or other appropriate officers of the City, to prepare and sign all agreements, and any amendments thereto such that the character of those changes is not substantially adverse to the City, 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 Ordinance.

SECTION 7. Filings with Ohio Development Services Agency. Pursuant to Ohio Revised Code Section 5709.40(I), the Clerk of Council is hereby directed to deliver a copy of this Ordinance to the Ohio Development of Development within fifteen (15) days after its adoption. Further, on or before March 31 of each year that the TIF Exemption set forth in Section 1 hereof remains in effect, the City Auditor or other authorized officer of the City shall prepare and submit to the Ohio Development of Development the status report required under Ohio Revised Code Section 5709.40(I).

SECTION 8. Tax Incentive Review Council. The applicable Tax Incentive Review Council, with the membership of that Council to be constituted in accordance with Ohio Revised Code Section 5709.85, shall review annually all exemptions from taxation resulting from the declarations set forth in this Ordinance and any other such matters as may properly come before that Council, all in accordance with Ohio Revised Code Section 5709.85.

SECTION 9. Open Meetings. It is hereby found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were passed in an open meeting of this Council, and that all deliberations of this Council and of any of its committees that resulted in such formal

action were in meetings open to the public in compliance with all legal requirements, including Ohio Revised Code Section 121.22.

Adopted in Council on this ____ day of _____, 2023.

Effective this ____ day of _____, 2023.

Attest:

Clerk

President of Council

Approved:

Mayor

CERTIFICATE

The undersigned Clerk hereby certifies that the foregoing is a true copy of Ordinance No. 131 -
2023 duly adopted by the City Council of the City of Massillon, Ohio _____, 2023.

Clerk
City of Massillon, Ohio

EXHIBIT A

The Property

Parcel:

Property Owner: Doris Oser

Location: 2435 Lincoln Way E. Massillon, OH 44646

Parcel No.: 10017379

Real Property Improvements

Value:\$ 1,200,000

EXHIBIT B

Description of Public Infrastructure Improvements

The Public Infrastructure Improvements include the construction of the following improvements on or near the Property that will directly benefit the Property and all related costs of permanent improvements within the definition of "costs of permanent improvements" as defined in Ohio Revised Code Section 133.15(B), including, but not limited to:

- The construction and installation of public utility services by the City, Property Owner, or any other funding source as permitted by Ohio Revised Code Section 133.15(B), including but not limited to water, sanitary sewer, storm sewer, electrical, and gas connections along with associated pipes, valves, service lines, man holes, curb boxes, wires, conduit, and all other necessary infrastructure relating to utility services on or near the Property;
- Street related improvements adjacent to and nearby the Property to include the repair, replacement, renovation, construction and installation of road surfaces and base material, pavement, curbs, water and sewer infrastructure, underground infrastructure, street lighting, crosswalks and other pedestrian thoroughways, bicycle lanes, traffic signalization, decorative and landscaping elements, trees, foliage, directional and way-finding signage, and any other improvements associated with downtown streetscape plans including but not limited to the "Downtown Development Project" which will be a direct benefit to the Property;
- Improvements to or installation of parks and public spaces on or near the Property, including but not limited to potential active and passive recreational uses, playground equipment, benches, trees and foliage, and any other park or recreational uses on or near the Property;
- Improvements to or installation of broadband internet and information technology infrastructure on or near the Property;
- Improvements to or installation of public transportation assets and associated infrastructure on or near the Property, including but not limited to bus stops, pull-offs, landscaping, trees and foliage, parking areas, parking decks, skywalks, and other miscellaneous public transportation improvements, and;
- The construction, installation, and maintenance of any other public infrastructure improvements providing a direct benefit to the Property as authorized by the Ohio Revised Code Section 5709.40(A)(8) and any future amendments thereto.

All of the Public Infrastructure Improvements described above within Exhibit B are hereby determined to be "public infrastructure improvements" (as defined in Ohio Revised Code Section 5709.40(A)(8)) and will directly benefit the real property described in Exhibit A. These above designated improvements will be reimbursed out of the TIF fund as described in Section 3 and/or upon the completion of public infrastructure improvements by the Owner of the Property.

DATED: NOVEMBER 20, 2023

CLERK: DIANE ROLLAND

CITY OF MASSILLON, OHIO

COUNCIL CHAMBERS

LEGISLATIVE DEPARTMENT

ORDINANCE NO. 132 – 2023

BY: FINANCE COMMITTEE

AN ORDINANCE DECLARING THE IMPROVEMENT OF CERTAIN REAL PROPERTY LOCATED IN THE CITY OF MASSILLON, OHIO TO BE A PUBLIC PURPOSE (STARBUCKS); DECLARING SUCH PROPERTY TO BE EXEMPT FROM REAL PROPERTY TAXATION; DESIGNATING THE IMPROVEMENTS TO BE MADE THAT WILL DIRECTLY BENEFIT OR SERVE SUCH REAL PROPERTY; REQUIRING THE OWNER OF SUCH REAL PROPERTY TO MAKE ANNUAL SERVICE PAYMENTS IN LIEU OF TAXES; ESTABLISHING A MUNICIPAL PUBLIC IMPROVEMENT TAX INCREMENT EQUIVALENT FUND FOR THE DEPOSIT OF SERVICE PAYMENTS; AND DECLARING AN EMERGENCY.

WHEREAS, Ohio Revised Code Sections 5709.40 through 5709.43 (collectively, the “TIF Statutes”) authorize the City of Massillon (the “City”) to utilize municipal tax increment financing to declare the improvement to certain parcels of real property located within the municipal corporation to be a public purpose and exempt from taxation, require the owner of each parcel to make service payments in lieu of taxes, provide for the distribution of the applicable portion of such service payments to the City, local or exempted village school district, establish a municipal public improvement tax increment equivalent fund for the deposit of the remainder of such service payments and specify public infrastructure improvements made, to be made or in the process of being made that directly benefit, or that once made will directly benefit, those parcels for which improvements are declared to be a public purpose; and

WHEREAS, the parcels of real property identified and depicted in Exhibit A attached hereto and incorporated herein are located within the City (collectively, the “Property”), and Massillon City Council (the “Council”) has determined to declare the Improvement(s) (as defined in Section 1 of this Ordinance) to the Property to be a public purpose; and

WHEREAS, this Council has determined that it is necessary and appropriate and in the best interest of the City to exempt from taxation seventy-five percent (75%) of the Improvement to the Property as permitted and provided in Section 5709.40(B) of the Ohio Revised Code for up to ten (10) years (the “TIF Exemption”) and to simultaneously direct and require the current and future owner(s) of

such parcel(s)(each such owner individually, an “Owner,” and collectively, the “Owners”) comprising the Property to make annual Service Payments (as defined in Section 2 of this Ordinance) with respect to the Property in lieu of real property tax payments, in the same amount as they would have made real property tax payments except for the exemption provided by this Ordinance; provided that the TIF Exemption and the obligation to make Service Payments is subject and subordinate to any tax exemptions applicable to the Improvement approved by the City pursuant to Sections 3735.65 through 3735.70 or 5709.61 through 5709.69 of the Ohio Revised Code; and

WHEREAS, the City has determined that a portion of the Service Payments shall be paid directly to the Massillon City School District (the “School District”) in an amount equal to the real property taxes that the School District would have been paid if the Improvement to the Property located in the School District had not been exempt from taxation pursuant to this Ordinance; and

WHEREAS, pursuant to Section 5709.43(A) of the Ohio Revised Code, this Council has determined to establish a municipal public improvement tax increment equivalent fund for the Property, in which there shall be deposited the remaining Service Payments distributed to the City; and

WHEREAS, this Council 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, notice of this proposed Ordinance has been delivered to the Boards of Education of the Massillon City School District and the Stark County Area Vocational School District in accordance with and within the time periods prescribed in Sections 5709.40 and 5709.83 of the Ohio Revised Code;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MASSILLON, OHIO THAT:

SECTION 1. Authorization of TIF Exemption. Pursuant to and in accordance with the provisions of Ohio Revised Code Section 5709.40(B), this Council hereby finds and determines that seventy-five percent (75%) of the increase in assessed value of the Property subsequent to the effective date of this Ordinance (which increase in assessed value is hereinafter referred to as the “Improvement,” as defined in Section 5709.40(A) of the Ohio Revised Code) is hereby declared to be a public purpose, and shall be exempt from taxation for a period commencing with the first tax year that begins after the effective date of this Ordinance and in which an Improvement to the Property first appears on the tax list and duplicate of real and public utility property and ending 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 (as defined in Section 2 herein) in lieu of taxes, all in accordance with the requirements of the TIF Statutes.

SECTION 2. Service Payments and Property Tax Rollback Payments. Pursuant to Section 5709.42 of the Ohio Revised Code, the City hereby directs and requires the Owners of the Property to make annual Service Payments (as defined herein) in lieu of taxes with respect to the Improvement allocable thereto to the Stark 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 under Sections 323.121(B)(1) and 5703.47 of the Ohio Revised Code (collectively, the “Service Payments”) 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 pursuant to Section 1 of this Ordinance. The Service Payments, and any other payments with respect to the Improvement that are received by the Stark 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"), shall be allocated and distributed in accordance with Section 4 of this Ordinance. This Council further hereby authorizes and directs appropriate officers of the City to make such arrangements as are necessary and proper for collection of the Service Payments from the Owners, including the preparation and filing of any necessary exemption applications.

SECTION 3. Creation of TIF Fund. This Council hereby establishes pursuant to and in accordance with the provisions of Ohio Revised Code Section 5709.43, a Municipal Public Improvement Tax Increment Equivalent Fund (the "Starbucks" TIF Fund). The Starbucks TIF Fund shall be maintained in the custody of the City and shall receive all distributions to be made to the City pursuant to Section 4 of this Ordinance. Those Service Payments and Property Tax Rollback Payments received by the City with respect to the Improvement of the Property and so deposited pursuant to Section 5709.42 of the Ohio Revised Code shall be used solely for the purposes authorized in the TIF Statutes or this Ordinance. The Starbucks 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 Starbucks TIF Fund shall be dissolved and any surplus funds remaining therein transferred to the City's General Fund, all in accordance with Section 5709.43 of the Ohio Revised Code.

SECTION 4. Distribution of Funds. Pursuant to the TIF Statutes, the Stark County Treasurer is requested to distribute the Service Payments and the Property Tax Rollback Payments into the Starbucks TIF Fund for payment of costs of the Public Infrastructure Improvements, including debt service on any securities issued to finance those costs, and/or reimbursement to the Owner for the costs of public infrastructure improvements of direct benefit to the Property as authorized by the City.

SECTION 5. Application for Real Property Tax Exemption and Remission. City Council further hereby authorizes the Mayor or the City Auditor, or other appropriate officers of the City, 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 Property, which are to be deposited into the TIF Fund.

SECTION 6. Further Authorizations. City Council further hereby authorizes and directs the Mayor and the City Auditor, and other appropriate officers of the City, to prepare and sign all agreements, and any amendments thereto such that the character of those changes is not substantially adverse to the City, 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 Ordinance.

SECTION 7. Filings with Ohio Development Services Agency. Pursuant to Ohio Revised Code Section 5709.40(I), the Clerk of Council is hereby directed to deliver a copy of this Ordinance to the Ohio Development of Development within fifteen (15) days after its adoption. Further, on or before March 31 of each year that the TIF Exemption set forth in Section 1 hereof remains in effect, the City Auditor or other authorized officer of the City shall prepare and submit to the Ohio Development of Development the status report required under Ohio Revised Code Section 5709.40(I).

SECTION 8. Tax Incentive Review Council. The applicable Tax Incentive Review Council, with the membership of that Council to be constituted in accordance with Ohio Revised Code Section 5709.85, shall review annually all exemptions from taxation resulting from the declarations set forth in this Ordinance and any other such matters as may properly come before that Council, all in accordance with Ohio Revised Code Section 5709.85.

SECTION 9. Open Meetings. It is hereby found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were passed in an open meeting of this Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action were in meetings open to the public in compliance with all legal requirements, including Ohio Revised Code Section 121.22.

Adopted in Council on this ____ day of _____, 2023.

Effective this ____ day of _____, 2023.

Attest:

Clerk

President of Council

Approved:

Mayor

CERTIFICATE

The undersigned Clerk hereby certifies that the foregoing is a true copy of Ordinance No. 132 -
2023 duly adopted by the City Council of the City of Massillon, Ohio _____, 2023.

Clerk
City of Massillon, Ohio

EXHIBIT A

The Property

Parcel:

Property Owner: Doris Oser

Location: 2419 Lincoln Way E. Massillon, OH 44646

Parcel No.: 10017378

Real Property Improvements

Value: \$1,200,000

EXHIBIT B

Description of Public Infrastructure Improvements

The Public Infrastructure Improvements include the construction of the following improvements on or near the Property that will directly benefit the Property and all related costs of permanent improvements within the definition of "costs of permanent improvements" as defined in Ohio Revised Code Section 133.15(B), including, but not limited to:

- The construction and installation of public utility services by the City, Property Owner, or any other funding source as permitted by Ohio Revised Code Section 133.15(B), including but not limited to water, sanitary sewer, storm sewer, electrical, and gas connections along with associated pipes, valves, service lines, man holes, curb boxes, wires, conduit, and all other necessary infrastructure relating to utility services on or near the Property;
- Street related improvements adjacent to and nearby the Property to include the repair, replacement, renovation, construction and installation of road surfaces and base material, pavement, curbs, water and sewer infrastructure, underground infrastructure, street lighting, crosswalks and other pedestrian thoroughways, bicycle lanes, traffic signalization, decorative and landscaping elements, trees, foliage, directional and way-finding signage, and any other improvements associated with downtown streetscape plans including but not limited to the "Downtown Development Project" which will be a direct benefit to the Property;
- Improvements to or installation of parks and public spaces on or near the Property, including but not limited to potential active and passive recreational uses, playground equipment, benches, trees and foliage, and any other park or recreational uses on or near the Property;
- Improvements to or installation of broadband internet and information technology infrastructure on or near the Property;
- Improvements to or installation of public transportation assets and associated infrastructure on or near the Property, including but not limited to bus stops, pull-offs, landscaping, trees and foliage, parking areas, parking decks, skywalks, and other miscellaneous public transportation improvements, and;
- The construction, installation, and maintenance of any other public infrastructure improvements providing a direct benefit to the Property as authorized by the Ohio Revised Code Section 5709.40(A)(8) and any future amendments thereto.

All of the Public Infrastructure Improvements described above within Exhibit B are hereby determined to be "public infrastructure improvements" (as defined in Ohio Revised Code Section 5709.40(A)(8)) and will directly benefit the real property described in Exhibit A. These above designated improvements will be reimbursed out of the TIF fund as described in Section 3 and/or upon the completion of public infrastructure improvements by the Owner of the Property.

MASSILLON CITY COUNCIL
CITY OF MASSILLON, OHIO
CLAUDETTE O. ISTNICK, PRESIDENT

COUNCIL CHAMBERS

LEGISLATIVE BRANCH

ORDINANCE NO. 133 – 2023

BY: FINANCE COMMITTEE

TITLE: AN ORDINANCE making certain transfers in the 2023 appropriations from within the 1100 General Fund, for the purpose of the School District Tax Revenue Sharing, for the year ending December 31, 2023, and declaring an emergency.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MASSILLON, STATE OF OHIO, THAT:

Section 1:

There be and hereby is transferred from the 2023 appropriations within the 1100 General Fund, for the year ending December 31, 2023 the following:

FROM:	Real Property Tax	1100.905.5.2391	-	\$ - 5,550.00
	City/State Collection Fees	1100.905.5.2393	-	- 5,000.00
	Bank Charges	1100.905.5.2396	-	- <u>5,400.00</u>
	Total			\$ - 15,950.00
TO:	SD Revenue Sharing	1100.210.5.2721	-	\$ + 15,950.00

Section 2:

The Clerk of Council is authorized to correct any typographical errors discovered herein during or after the pendency or passage of this ordinance. The Clerk of Council is further authorized, in conjunction with the Law Department and the Council President to correct any ministerial or de minimis errors that do not substantially alter the intended results or numerical total sums of this ordinance, during or after the pendency or passage of this ordinance. Corrected copies are to be sent to all official recipients.

Section 3:

This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health or safety of the citizens of the City of Massillon, Ohio; the emergency being to pay the School District Tax Revenue Sharing in a timely manner. Provided this Ordinance receives the affirmative vote of two-thirds of the elected and/or appointed members to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor. Otherwise, it shall take effect and be in force from and after the earliest period allowed by law.