

Sponsor: Committee of the Whole
This is not a Revision to the Codified Ordinances

CITY OF AURORA
OHIO

RESOLUTION 2024-058

INTRODUCED BY:

Brad Duguay

SECONDED BY:

John Luitz

A RESOLUTION ACCEPTING THE WRITTEN RECOMMENDATIONS OF THE TAX INCENTIVE REVIEW COUNCIL ("TIRC"), AS REFLECTED IN THE ATTACHED APRIL 2, 2024 MEETING MINUTES RECORD REGARDING THE TAX ABATEMENTS CURRENTLY IN EFFECT FOR THE CITY OF AURORA AND DECLARING AN EMERGENCY AS THE REPORT MUST BE FILED WITH THE STATE OF OHIO BY APRIL 30, 2024

WHEREAS, the TIRC met on April 2, 2024 to review compliance with the terms and conditions of the enterprise zone agreements and community reinvestment area agreements entered into by and among the City of Aurora, the County of Portage, and those entities and/or persons listed on the attached TIRC meeting minutes record; and

WHEREAS, the city, in accordance with O.R.C. 5709.85, desires to approve the recommendations of the TIRC; and

NOW, THEREFORE, BE IT RESOLVED by the Council for the City of Aurora, County of Portage, State of Ohio, that:

Section 1. City Council hereby accepts the recommendations of the TIRC as reflected in the attached April 2, 2024 meeting minutes record.

Section 2. It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Resolution were adopted in an open meeting of this Council, and that all deliberations of this Council and any of its Committees that resulted in such formal action were in meetings open to the public in compliance with the legal requirements, including Section 121.22 of the Ohio Revised Code.

Section 3. This Resolution is hereby declared to be an emergency measure necessary for the preservation of the public peace, health and safety of this municipality and for the further reason as the Report must be filed with the State of Ohio by April 30, 2024. Wherefore, provided it receives an affirmative vote of six or more of the members elected to this Council, this Resolution shall take effect and be in force immediately upon its passage by Council and approval of the Mayor; otherwise, it shall take effect and be in force after the earliest time provided by law.

Adopted: April 9, 2024Approved: April 11, 2024Effective: April 11, 2024By: Ann Womer Benjamin

Ann Womer Benjamin, Mayor

Attest:



Marie Lawrie, Clerk of Council

Approved as to legal form by:

Dean DePiero
Dean DePiero, Director of Law**CERTIFICATE OF POSTING**

I, Marie Lawrie, do hereby certify that I am the duly appointed and acting Clerk of Council of the City of Aurora, Ohio, and that the foregoing Ordinance was published in the City of Aurora as required by law by posting a true and exact copy thereof at the six (6) public posting places as established by Ordinances 1976-10 and 1992-107 and amended by Ordinances 1998-76, 2000-74, and 2014-078.

- 1) City Hall
- 2) Heinen's Grocery Store, Barrington Town Square
- 3) Fire Station No. 2
- 4) Aurora Memorial Library
- 5) U.S. Post Office, Village Commons Shopping Center
- 6) City Website

Such posting was for a period of fifteen (15) days commencing on the 11 Day ofApril, 2024.Signed this 11 Day of April, 2024.
Clerk of Council
City of Aurora



b.

2024-058

To: Tax Incentive Review Committee
From: Timothy Clymer, Finance Director
Subject: 2024 TIRC Meeting
Date: April 1, 2024

Enclosed are the CRA worksheets for your review and approval as follows:

CRA #1

This is a pre-1994 CRA which provides a 100% 15-year tax abatement to applicants who build or improve their property within the industrial area. This type of CRA was the initial tax abatement law passed in Ohio promoting business expansion and residential improvements. The improvements to property are sufficient to qualify the applicant for tax abatement. There was no provision in the law that required the company to create or maintain levels of employment or investment. Applicants generating over \$2 million in payroll from the investment require income tax splits with the Aurora Board of Education. As long as the company remains operating, they should be entitled to the benefits of the tax abatement.

CRA #2

This area includes the center of town along Routes 82 and 306/43. The existing abatements include no residential properties and commercial properties as follows:

1927 Hospitality (Aurora Inn)
46 S. Aurora Rd. LLC (Evexia Café)
Aurora School of Music
Elm Aurora Ltd. (Goddard School)
Progressive Quality Care (Avenue)
Sunshine Squared LLC (Good Nature Therapy)

CRA #3

This area includes the Geauga Lake area and Route 43 area, as well as a short stretch of Bissell Road. These abatements include no residential properties and commercial properties as follows:

Liberty Ford
Norton Brothers Holding Co. (Anna Maria)
Salon Patrick
Trentstone Enterprises (Atrium)
Trentstone Enterprises 2 (Atrium - 2024 addition)

Our meeting is set for **Tuesday, April 2nd at 2:00pm virtually via Zoom**. If you have any questions, please call me at (330) 995-9106, or e-mail me at ClymerT@auroraoh.com.



**MINUTES OF A MEETING
TAX INCENTIVE REVIEW COMMITTEE
APRIL 2, 2024**

b.

2024-058

The Tax Incentive Review Committee of Aurora met on Tuesday, April 2, 2024 at 2:00pm virtually via Zoom.

The meeting was called to order at 2:00pm by Housing Officer and Aurora Finance Director Timothy Clymer. The following committee members were present: Timothy Clymer, Aurora Economic Development Director Holly Harris Bane, Portage County Auditor Representative Matt Adelman, and Aurora Board of Education Representative Pam Mehallis. Resident member Rick Seiple had previously indicated that he would be unable to attend.

A motion was made by Ms. Harris Bane, seconded by Mr. Adelman to approve the minutes of the 4/13/23 meeting. Motion passed 3-0-1 (Mehallis – abstain).

Mr. Clymer introduced the properties in CRA 1. Discussion ensued pertaining to whether property owners receive any sort of notice when their abatement is nearing expiration. Mr. Adelman indicated that most of the property owners with high-value abatements are in constant contact with the Portage County Auditor's office regarding expiration of timing. Motion by Ms. Mehallis, seconded by Ms. Harris Bane, to continue the noted CRA 1 abatements. Motion passed 4-0.

Mr. Clymer introduced the commercial properties in CRA 2. Motion by Mr. Adelman, seconded by Ms. Mehallis, to continue all commercial CRA 2 abatements. Motion passed 4-0.

Mr. Clymer introduced the commercial properties in CRA 3. Motion by Ms. Harris Bane, seconded by Ms. Mehallis to continue all commercial CRA 3 abatements. Motion passed 4-0.

Motion to adjourn at 2:14pm by Ms. Harris Bane, seconded by Ms. Mehallis. Motion passed 4-0.

A handwritten signature in black ink, appearing to read "Timothy D. Clymer", written over a horizontal line.

Timothy D. Clymer, Housing Officer

2024-058

b.

LEGISLATIVE ACTION WORKSHEET

1. DEPARTMENT OR SPONSOR: Finance

2. EXPLAIN THE ISSUE REQUIRING COUNCIL APPROVAL:

To approve the recommendations of the Tax Incentive Review Committee regarding the tax abatements currently in effect for the City of Aurora.

3. DATE THIS NEEDS TO BE IN EFFECT (ASAP IS NOT SUFFICIENT): 4/30/2024

4. DATE TO APPEAR ON COMMITTEE OF WHOLE AGENDA: 4/9/2024

5. DATE TO APPEAR ON COUNCIL AGENDA: 4/9/2024

4/9/24 ADOPTED
8-0

6. READINGS – COUNCIL ACTION ON: ☒ FIRST ☐ SECOND ☐ THIRD

7. DOES LEGISLATION NEED TO INCLUDE AN EMERGENCY CLAUSE? ☒ Yes ☐ No IF YES, WHY?
(TO BE EFFECTIVE UPON PASSAGE BY COUNCIL AND SIGNING BY THE MAYOR)

The State Dept. of Development requires that all reports be filed by April 30, 2024

8. ARE FUNDS NEEDED? ☐ Yes ☒ No

9. IF FUNDS ARE NEEDED, ARE THEY BUDGETED? ☐ Yes ☐ No

10. INDICATE THE BUDGET LINE ITEM/FUND (NAME & NUMBER) FROM WHICH THEY WILL BE TAKEN:

11. IF THERE ARE ATTACHMENTS RELATIVE TO THIS ISSUE, PLEASE ATTACH

WORKSHEET PREPARED BY: Timothy Clymer

APPROVED BY: [Signature]

MAYOR APPROVAL: [Signature]
4/2/24

THIS FORM ALONG WITH SUPPORTING DOCUMENTS MUST BE SUBMITTED TO
THE CLERK OF COUNCIL'S OFFICE NO LATER THAN THE WEDNESDAY
BEFORE THE COMMITTEE OF THE WHOLE MEETING