
REGULAR SESSION MARCH 16, 2022

This day the Board of Morrow County Commissioners met in their office at 80 North Walnut St., Ste. A, Mt. Gilead, Ohio with the following members present: Mr. Abraham, Mr. Whiston and Mr. Siegfried

Public in attendance: Mike Goff (Treasurer), Andy Ware (Development)

Bid Opening (Material Bids): John Archy (National Lime & Stone), David Porter (Central Ohio Asphalt), Rick Reynolds (Asphalt Materials, Inc.), Charlie Stewart (Mid Ohio Paving Inc) and Brian Seybert (Engineer's office).

Bid Opening (Mowing): Ryan Bee (DR Lawncare), Rod T (Quick Mow Inc.), Louis Crider (QMI) and Brian Seybert (Engineer's office).

The meeting was opened with prayer and pledge of allegiance to the flag, and then called to order by Mr. Siegfried, who then proceeded with the business at hand. The following matters came before the Board for their consideration and approval.

**IN THE MATTER OF
APPROVAL OF THE MINUTES
OF REGULAR SESSION OF MARCH 14, 2022: 22-R-220**

Mr. Whiston made a motion to approve the minutes of regular session of March 14, 2022, as recorded in the Commissioners Journal # 49.

Mr. Siegfried duly seconded this motion

Roll Call Vote: ..,Mr. Whiston..., "yea" ..,Mr. Abraham..., "yea" .., Mr. Siegfried.., "yea"

**IN THE MATTER OF
APPROVAL OF BILLS FOR PAYMENT: 22-R-221**

Mr. Siegfried made a motion to approve payment of bills numbered 1 through 98 submitted by the Morrow County Auditor's office.

Mr. Abraham duly seconded this motion

Roll Call Vote: ..,Mr. Whiston..., "yea" ..,Mr. Abraham..., "yea" .., Mr. Siegfried.., "yea"

**IN THE MATTER OF
PAY-INS: 22-R-222**

The following pay-ins were made to Patricia K. Davies, Morrow County Auditor:

Receipt Batch #2479 Payments received from Chesterville customers for sewer fund 5159 \$52.00
Payments received from Johnsville customers for sewer fund 5100 \$173.10
Payments received from Somoco customers for sewer fund 5110 \$52.71

Receipt Batch #2481 Payments received from Chesterville customers for sewer fund 5159 \$384.00
Payments received from Johnsville customers for sewer fund 5100 \$115.00
Payments received from Somoco customers for sewer fund 5110 \$105.42

**IN THE MATTER OF
SATISFACTION OF MORTGAGE – BURTON: 22-R-223**

Mr. Whiston made a motion to approve the following Satisfaction of Mortgage:

SATISFACTION OF MORTGAGE

This is to Certify, that the conditions of a certain mortgage bearing date of May 12, 2010 given to THE BOARD OF MORROW COUNTY COMMISSIONERS, OHIO, by Tommy and Christine Burton, residing at 7042 Township Road 15, Centerburg, OH 43011, County of Morrow, to secure the payment of \$8,552.00 and recorded in Volume 729 Page 284-288, Morrow County Records, have been fully complied with, and the same is hereby satisfied and discharged.

Signed this 16th day of March, 2022

Board of Morrow County Commissioners

s/Tim D. Abraham, Commissioner

s/Timothy R. Siegfried, Commissioner

s/Tom E. Whiston, Commissioner

Mr. Siegfried duly seconded this motion.

Roll Call Vote: ..,Mr. Whiston..., “yea” ..,Mr. Abraham..., “yea” .., Mr. Siegfried.., “yea”

**IN THE MATTER OF
APPROVAL TO JOURNALIZE REPORT FROM THE MORROW COUNTY TREASURER
FOR GAP SHEET AS OF THE CLOSE OF BUSINESS ON FEBRUARY 28, 2022: 22-R-224**

Mr. Siegfried made a motion to journalize receipt of the Gap sheet 02/28/2022 report from the Morrow County Treasurer, Michael Goff and acknowledged and signed by the Morrow County Auditor, Pat Davies and the Board of County Commissioners as presented:

Receipts/Disbursements balance close of business			
Recon. Items	\$0.01		
Vault	\$3,000.00		
Checking Account	\$3,542,727.99		
Sweep ICS	\$23,499,284.87		
Star Ohio	\$537,631.41		
CDARS 3	\$1,057,734.79		
CDARS 4	\$2,001,818.19		
CDARS 5	\$1,035,510.13		
CDARS 6	\$2,001,127.96		
PARK ICS 0603	\$3,934,184.73		
Wire	\$68.48		
Fifth Third	\$13,590,155.83		
Engineer Note	\$208,913.07		
Commissioners	\$168,011.85		
Point N Pay	\$43,126.12		
Warrant	\$0.00		
Balance	\$51,623,295.43		
Monthly Investments Balance		Interest pd in	
Star Ohio	\$537,631.41	\$64.64	3.4.22
Fifth Third	\$13,590,155.83	\$2,124.72	3.4.22
CDARS 4	\$2,001,818.19	\$306.78	
CDARS 5	\$1,035,510.13	\$158.70	
CDARS 3	\$1,057,734.79	\$1,883.11	
CDARS 6	\$2,001,127.96	\$306.72	
PARK ICS 0603	\$3,934,184.73	\$196.10	
Engineer Note	\$208,913.07	\$744.89	2.23.22
Commissioners Note	\$168,011.85	\$0.00	
Daily Investments Balance	\$24,535,087.96		
Checking Account	\$3,542,727.99	Bank Balance	
Vault	\$3,000.00		
Wire Acct	\$68.48		
FKNB Sweep ICS	\$23,499,284.87		
Warrant	\$0.00		
Recon. Issue	\$0.01		
Point N Pay	\$43,126.12		

	\$51,623,295.43	Funds and Banks VIP	

Mr. Abraham duly seconded this motion.

Roll Call Vote: ..,Mr. Whiston..., “yea” ..,Mr. Abraham..., “yea” .., Mr. Siegfried.., “yea”

**IN THE MATTER OF
APPROVAL FOR CHAIRMAN TO SIGN SCHOOL DISTRICT COMPENSATION
AGREEMENT BY AND AMONG MORROW COUNTY, OHIO, MORROW MEADOWS
DEVELOPMENT, INC AND HIGHLAND LOCAL SCHOOL DISTRICT: 22-R-225**

Mr. Whiston made a motion to approve Chairman Timothy R. Siegfried to sign the School District Compensation Agreement as presented:

SCHOOL DISTRICT COMPENSATION AGREEMENT

This School District Compensation Agreement (this “Agreement”) is made and entered into by and among MORROW COUNTY, OHIO, a county formed and existing under the laws of the State of Ohio, through its Board of County Commissioners (the “County”), MORROW MEADOWS DEVELOPMENT, INC., an Ohio corporation (the “Developer”) and HIGHLAND LOCAL SCHOOL DISTRICT, a public school district organized and existing under the laws of the State of Ohio, with offices at 6506 State Route 229, Marengo, OH 43334 (the “School District”).

WITNESSETH:

WHEREAS, pursuant to Ohio Revised Code (“R.C.”) Sections 5709.77, 5709.78, 5909.79 and 5709.80 (collectively, the “TIF Statutes”), a board of county commissioners may, by resolution, declare the increase in assessed value of parcels of real property to be a public purpose and exempt from taxation (as further defined in the TIF Statutes, the “Improvement”), require the owner of each parcel to make service payments in lieu of taxes (as further defined in the TIF Statutes, “Service Payments”), establish a redevelopment tax equivalent fund for the deposit of those Service Payments to be used to make payments to school districts affected by that exemption from taxation or to pay costs of constructing or repairing the public infrastructure improvements benefiting the parcels subject to that exemption from taxation, and specify public infrastructure improvements made or to be made or in the process of being made that directly benefit, or that once made will directly benefit, each parcel; and

WHEREAS, said exemption of any Improvement pursuant to the TIF Statutes may only exceed ten (10) years or seventy-five percent (75%) of such Improvement with the approval of the board of education of the affected local school district within the territory of which the Improvement is or will be located, and with such approval, up to one hundred percent (100%) of any Improvement may be exempted for up to thirty (30) years, pursuant to the TIF Statutes; and

WHEREAS, the School District Board of Education adopted Resolution No. 22-03-049 on March 9, 2022, waiving certain statutory notice requirements and approving the exemption provided in the TIF Resolution (as defined below), contingent upon payment of the Annual School District TIF Compensation (as defined herein); and

WHEREAS, pursuant to the TIF Statutes, the County passed Resolution No. 22-R-145 on February 16, 2022 (the “TIF Resolution”) which exempted 100% of the Improvement of the Property (as defined below) after the effective date of the TIF Resolution and determined that the Improvement shall be a public purpose and shall be exempt from real property taxation pursuant to a parcel-by-parcel “rolling” twenty (20) year TIF exemption (the “TIF Exemption”), with the TIF Exemption for each Parcel (as defined below) commencing the earlier of (i) the first tax year in which there is an increase in fair market value that is not exempt under any other provision of the Ohio Revised Code of at least \$175,000 in assessed value (i.e., an increase in true value of \$500,000) for the Parcel, or (ii) tax year 2036; and

WHEREAS, the County, through the TIF Resolution and consistent with the authority of the parties to enter into an agreement to compensate the School District pursuant to R.C. Sections 5709.82(B) and 5709.80, has authorized the County to execute this Agreement; and

WHEREAS, the County, the Developer and the School District desire to execute this Agreement to provide compensation to the School District in an amount equal to the amount of the real

property taxes that the School District would have received from the Improvement had that Improvement not been exempted from real property taxation pursuant to the TIF Resolution.

NOW, THEREFORE, in consideration of the promises and covenants contained herein, the parties agree as follows:

Section 1. Definitions.

Section 2. Effective Date and Termination. This Agreement shall commence on the date the last party executes this Agreement. This Agreement, and all of its obligations, shall terminate at the conclusion of the Term.

Section 3. Compensation. The County shall cause to be paid Annual School District TIF Compensation to the School District for each Exemption Year during the Term, solely from the Service Payments deposited into the TIF Fund. The Annual School District TIF Compensation shall be paid in two (2) semi-annual installments during the Payment Year applicable to each Exemption Year during the Term. Each such semi-annual installment shall be paid to the School District no later than thirty (30) days after the semi-annual settlement by the County Treasurer pursuant to which Service Payments are deposited into the TIF Fund in each Payment Year during the Term.

The County shall cause to be paid Annual JVSD TIF Compensation to Tri-Rivers for each Exemption Year during the Term, solely from the Service Payments deposited into the TIF Fund. The Annual JVSD TIF Compensation shall be paid in two (2) semi-annual installments during the Payment Year applicable to each Exemption Year during the Term. Each such semi-annual installment shall be paid to Tri-Rivers no later than thirty (30) days after the semi-annual settlement between the County Treasurer and the County pursuant to which Service Payments are deposited into the TIF Fund in each Payment Year during the Term.

Section 4. Accounting. Each payment made by the County pursuant to Section 3 of this Agreement shall be accompanied by an accounting prepared by the County demonstrating the calculation of the payment.

Section 5. School District Consents and Waivers. In return for the Annual School District TIF Compensation to be paid pursuant to this Agreement, the School District hereby: (i) waives compliance with any notice requirements associated with the County's passage of the TIF Resolution, including the 45-business day notice required under R.C. Section 5709.78 and the 14-day notice required under R.C. Section 5709.83; (ii) wifes any defects or irregularities contained in the TIF Resolution; and (iii) agrees that the Annual School District TIF Compensation provided for herein is the only compensation to be received by the School District in connection with the TIF Resolution, and is in lieu of any other compensation that may be provided to the School District related to the subject matter hereof.

Section 6. Notice and Opportunity to Cure Default.

Section 7. Limitation on Damages.

Section 8. Waiver.

Section 9. Amendment. This Agreement may be amended or modified by the parties only in writing, signed by all parties to the Agreement.

Section 10. Assignment.

Section 11. Notices.

Section 12. Counterparts.

Section 13. Extent of Covenants; Severability of Provision.

Section 14. Entire Agreement. This Agreement sets forth the entire Agreement and understanding between the parties as to the subject matter hereof and supersedes all prior discussions, agreements, undertakings of every kind and nature between the parties with respect to the subject matter of this Agreement.

Section 15. Governing Law. This Agreement for all purposes shall be governed by and construed in accordance with the laws of the State of Ohio.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed by their duly authorized representatives to be effective as of the date the last party signing below.
Morrow County, Ohio

s/Timothy R. Siegfried, Morrow County Commissioner's Chairman

s/Morrow Meadows Development, Inc.

Highland Local School District
s/Nathan Huffman, Superintendent

s/Morrow County Auditor

EXHIBIT A TO SCHOOL DISTRICT COMPENSATION AGREEMENT

Map and Description of Property

The Property is the real estate situated in the County of Morrow and State of Ohio consisting of the parcel numbers listed below and identified on the map attached hereto (and including any subsequent combinations and/or subdivision of the current parcel numbers), but, in accordance with R.C. Section 5709.77(D), does not any Parcel used or to be used for residential purposes for as long as that Parcel is used or to be used for residential purposes:

- A01-001-00-354-00
- A01-001-00-355-55
- A01-001-00-356-00
- A01-001-00-357-00
- A01-001-00-359-01
- A01-001-00-358-00

Mr. Abraham duly seconded this motion.

Roll Call Vote: ..,Mr. Whiston..., "yea" ..,Mr. Abraham..., "yea" .., Mr. Siegfried.., "yea"

**IN THE MATTER OF
RESOLUTION DECLARING THE IMPROVEMENTS TO CERTAIN PARCELS WITHIN
THE UNINCORPORATED AREA OF MORROW COUNTY TO BE A PUBLIC PURPOSE
AND EXEMPT FROM REAL PROPERTY TAXATION; REQUIRING THE OWNERS OF
THE IMPROVEMENTS TO MAKE SERVICE PAYMENTS IN LIEU OF TAXES;
DESIGNATING THE PUBLIC INFRASTRUCTURE IMPROVEMENTS TO BE MADE THAT
WILL DIRECTLY BENEFIT THE PARCELS; ESTABLISHING A REDEVELOPMENT TAX
EQUIVALENT FUND FOR THE DEPOSIT OF SERVICE PAYMENTS; AUTHORIZING THE
EXECUTION AND DELIVERY OF A COMPENSATION AGREEMENT BY AND AMONG
THE COUNTY, MORROW MEADOWS DEVELOPMENT, INC., AND THE HIGHLAND
LOCAL SCHOOL DISTRICT; AUTHORIZING THE COUNTY TREASURER TO PAY A
PORTION OF THE SERVICE PAYMENTS IN LIEU OF TAXES TO EACH OF THE
HIGHLAND LOCAL SCHOOL DISTRICT AND THE TRI-RIVERS JOINT VOCATIONAL
SCHOOL DISTRICT; AND AUTHORIZING AND APPROVING RELATED MATTERS:
22-R-226**

The Board of Commissioners of Morrow County, Ohio, met in a regular meeting on March 16, 2022 at 80 North Walnut Street, Mount Gilead, OH 43338, with the following members present: Mr. Abraham, Mr. Whiston and Mr. Siegfried

Mr. Abraham offered a motion to adopt the following Resolution:

RESOLUTION NO. 2022-R-226

**RESOLUTION DECLARING THE IMPROVEMENTS TO CERTAIN PARCELS
WITHIN THE UNINCORPORATED AREA OF MORROW COUNTY TO BE A
PUBLIC PURPOSE AND EXEMPT FROM REAL PROPERTY TAXATION;
REQUIRING THE OWNERS OF THE IMPROVEMENTS TO MAKE SERVICE
PAYMENTS IN LIEU OF TAXES; DESIGNATING THE PUBLIC
INFRASTRUCTURE IMPROVEMENTS TO BE MADE THAT WILL**

DIRECTLY BENEFIT THE PARCELS; ESTABLISHING A REDEVELOPMENT TAX EQUIVALENT FUND FOR THE DEPOSIT OF SERVICE PAYMENTS; AUTHORIZING THE EXECUTION AND DELIVERY OF A COMPENSATION AGREEMENT BY AND AMONG THE COUNTY, MORROW MEADOWS DEVELOPMENT, INC., AND THE HIGHLAND LOCAL SCHOOL DISTRICT; AUTHORIZING THE COUNTY TREASURER TO PAY A PORTION OF THE SERVICE PAYMENTS IN LIEU OF TAXES TO EACH OF THE HIGHLAND LOCAL SCHOOL DISTRICT AND THE TRI-RIVERS JOINT VOCATIONAL SCHOOL DISTRICT; AND AUTHORIZING AND APPROVING RELATED MATTERS.

WHEREAS, in accordance with Ohio Revised Code (“R.C.”) Sections 5709.77 through 5709.78, Morrow County, Ohio (the “County”) desires to provide for a tax increment financing program to facilitate the development of certain real property by the current and future owners of such property (the “Project”) located within the unincorporated area of the County; and

WHEREAS, the Project is expected to consist of the acquisition, construction, improvement, and equipping in multiple phases of a commerce center, expected to include but not be limited to retail and hospitality buildings, together with related site improvements; and

WHEREAS, R.C. Sections 5709.77, 5709.78, 5709.79 and 5709.80 (collectively, the “TIF Statutes”) authorize this Board of County Commissioners (the “Board”) of the County, by resolution, to declare certain public infrastructure improvements to be a public purpose, exempt from taxation the increase in assessed value to each parcel of real property located within the unincorporated area of the County that directly benefits from the public infrastructure improvements, require the owner of each parcel to make service payments in lieu of taxes, establish a redevelopment tax equivalent fund for the deposit of those 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, the exempted parcels; and

WHEREAS, under R.C. Section 5709.78(A), this Board has determined that the public infrastructure improvements further described on Exhibit A attached to, and incorporated into, this Resolution (as further defined in R.C. Sections 5709.40(A)(8) and 5709.77(H), the “Public Infrastructure Improvements”) are a public purpose; and

WHEREAS, under R.C. Section 5709.78(A), this Board has determined to declare one hundred percent (100%) of the increase in assessed value that would first appear on the tax list and duplicate of real or public utility property after the date of this Resolution were it not for the exemption granted by this Resolution (as further defined in R.C. Section 5709.77(D), the “Improvement”; provided, however, that the Improvement shall not include any increase in assessed value attributable to property used or to be used for residential purposes as determined by the Ohio Tax Commissioner pursuant to R.C. Section 5713.041 unless or until such property is no longer used for such residential purposes) to each parcel of real property (collectively, the “Parcels” and each a “Parcel”) located within the unincorporated area of the County and that directly benefits from the Public Infrastructure Improvements, as more specifically described on Exhibit B attached to, and incorporated into, this Resolution, to be exempt from taxation for a period of twenty (20) years; and

WHEREAS, under R.C. Section 5709.79, this Board has determined to require the owner or owners of each Parcel, together with their successors and assigns (collectively, the “Owners” and each an “Owner”) to make service payments in lieu of taxes on the portion of the Improvement exempted from taxation under this Resolution; and

WHEREAS, under R.C. Section 5709.80, this Board has determined to establish a redevelopment tax equivalent fund for the deposit of service payments in lieu of taxes, to be held in the custody of the County Auditor of Morrow County, Ohio (the “County Auditor”), as fiscal officer of the County and the Board of County Commissioners; and

WHEREAS, in connection with the Project, this Board passed Resolution No.22-R-145 authorizing the execution and delivery of a Tax Increment Financing Agreement by and among the County and Morrow Meadows Development, Inc. (together with its affiliates, the “Developer”), attached hereto as Exhibit C (the “TIF Agreement”) incorporated by reference; and

WHEREAS, pursuant to the authority granted under R.C. Sections 5709.80 and 5709.82(B), this Board intends to cause the County Treasurer of Morrow County, Ohio (the “County Treasurer”) to pay a portion of the service payments in lieu of taxes to each of the board of education of the Highland Local School District (the “Local Schools”) and the board of education of the Tri-Rivers Joint Vocational

School District (the "JVSD" and, together with the Local Schools, the "School Districts") in an amount equal to the amount of real property taxes each of the School Districts would have received had this Resolution not been adopted; and

WHEREAS, to memorialize the terms of such compensation to the School Districts, the County has further determined to provide for the execution and delivery of a School District Compensation Agreement by and among the County, the Developer, and the Local Schools, substantially in the form attached hereto as **Exhibit D** (the "Compensation Agreement"); and

WHEREAS, notice of the proposed adoption of this Resolution has been delivered to the board of education of the Highland Local School District (the "Local Schools") in accordance with R.C. Sections 5709.78(C) and 5709.83; and

WHEREAS, notice of the proposed adoption of this Resolution has been delivered to the board of education of the Tri-Rivers Joint Vocational School District (the "JVSD," and together with the Local Schools, the "School Districts") in accordance with R.C. Section 5709.83; and

WHEREAS, the Board of Education of the Local Schools approved the Compensation Agreement at its March 9 meeting pursuant to R.C. Sections 5709.82(B) and 5709.80; and

WHEREAS, this Board desires that the County Treasurer forward the remainder of the service payments in lieu of taxes to the County to pay the costs of the Public Infrastructure Improvements.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Morrow County, Ohio, that:

Section 1. **Public Infrastructure Improvements.** This Board hereby designates the Public Infrastructure Improvements described on **Exhibit A** attached to, and incorporated into, this Resolution, as "public infrastructure improvements" (as defined in R.C. Sections 5709.40(A)(8) and 5709.77(H)) made, to be made, or in the process of being made, and that, once made, will directly benefit the Parcels.

Section 2. **Authorization of Tax Exemption.** Under R.C. Section 5709.78(A), this Board hereby exempts one hundred percent (100%) of the Improvement to each Parcel (as it may be subdivided or combined in connection with the acquisition or development of a Parcel) from real property taxation for a period of twenty (20) years commencing for each Parcel the earlier of the first day of (i) the tax year in which there is an Improvement with respect to the Parcel of at least \$175,000 in assessed value (i.e., an increase in true value of \$500,000), or (ii) tax year 2036 (each a "Commencement Date"), and ending on the earlier of (a) twenty (20) years after such commencement or (b) the date on which the County can no longer require service payments in lieu of taxes, all in accordance with the TIF Statutes. Under R.C. Section 5709.78(F), the exemption granted by this Resolution shall apply to the Improvement to each Parcel on a parcel-by-parcel basis. The Commencement Date for an Improvement may occur within a different tax year than the Commencement Date for an Improvement on any other Parcel, and the Improvement on each Parcel shall have a separate exemption term of twenty (20) years, commencing on its respective Commencement Date and ending on the date that is twenty (20) years after that Commencement Date or the date on which the County can no longer require service payments in lieu of taxes, in accordance with the TIF Statutes. In no case shall any Improvement on any Parcel be exempted from taxation for longer than twenty (20) years. In no case shall any Parcel subject to the exemption granted by this Resolution be included within an incentive district created or to be created by this Board under R.C. Section 5709.78(B) or any incentive district created or to be created under R.C. Section 5709.73(C). The exemption granted by this Resolution and the obligation of the Owners to make Service Payments (as defined in Section 3) are subject and subordinate to any tax exemptions applicable to any Improvements pursuant to R.C. Section 140.08, Sections 5709.12 and 5709.121, Sections 3735.65 through 3735.70 or Sections 5709.61 through 5709.69.

Section 3. **Service Payments and Property Tax Rollback Payments.** Pursuant to R.C. Section 5709.79, this Board directs and requires each Owner to make annual service payments in lieu of taxes with respect to the Improvement allocable to its Parcel to the 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 R.C. Sections 323.121 and 5703.47, will 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 subject to the exemption granted in this Resolution. Such service payments in lieu of taxes, penalties and interest, and any other payments with respect to each Improvement that are received by the County Treasurer in connection with the reduction required by R.C. Sections 319.302, 321.24, 323.152 and 323.156, as the same may

be amended from time to time, or any successor provisions, as the same may be amended from time to time (the "Property Tax Rollback Payments," and together with the service payments in lieu of taxes and penalties and interest described above, the "Service Payments"), will be allocated and distributed in accordance with Section 5 of this Resolution.

Section 4. Creation of TIF Fund. This Board hereby establishes, under R.C. Section 5709.80, the Cardinal Commons Redevelopment Tax Equivalent Fund (the "TIF Fund"), into which the County Treasurer shall deposit the Service Payments collected with respect to the Parcels, after payment to the Local Schools and the JVSD in the amounts and manner set forth in Section 6 of this Resolution. The TIF Fund shall be maintained in the custody of the County Auditor. The County may use amounts deposited into the TIF Fund only for the purposes authorized in the TIF Statutes, including, but not limited to, paying any costs of the Public Infrastructure Improvements in a manner that is consistent with this Resolution. The TIF Fund shall exist so long as such Service Payments are collected and used for the purposes described above. Upon fulfillment of the purposes described above, the TIF Fund shall be dissolved and any surplus funds remaining in the TIF Fund shall be transferred to the County's general fund, all in accordance with R.C. Section 5709.80.

Section 5. Distribution of Funds. At the same time and in the same manner as real property tax distributions, the County Treasurer shall distribute the Service Payments as follows:

FIRST, to each of the Local Schools and the JVSD, the amount of Service Payments equal in amount to the amount of real property taxes each of the Local Schools and the JVSD would have received had this Resolution not been adopted; and

SECOND, to the County Auditor for deposit in the TIF Fund.

The County shall cause the County Auditor to distribute Service Payments on deposit in the TIF Fund (i) first, to the County to pay or reimburse the costs of Public Infrastructure Improvements in accordance with the TIF Agreement; (ii) second, to the County to pay or reimburse the costs of Public Infrastructure Improvements not paid or reimbursed as a result of the application of funds identified in number (i); and (iii) third, to the County for any lawful purpose.

Section 6. Approval of Compensation Agreement. To memorialize the payment of compensation to the School Districts described in Section 5 of this Resolution, this Board hereby approves the Compensation Agreement and authorizes the County to execute, deliver, and perform the Compensation Agreement. The Chairman is hereby authorized and directed, for and on behalf of the County, to execute and deliver the Compensation Agreement, substantially in the form attached hereto as **Exhibit D**, together with such modifications to the form of the Compensation Agreement as shall be approved by the Chairman, shall not be materially adverse to the County, and shall be consistent with this Resolution, all of which shall be conclusively evidenced by the Chairman's signature on the Compensation Agreement. The Chairman is further hereby authorized to execute and deliver any additional agreements or instruments as the Chairman shall deem necessary to carry out the purposes of this Resolution and the Compensation Agreement, and the County is hereby authorized to perform its obligations under any of those agreements or instruments.

Section 7. Application for Real Property Tax Exemption and Remission. This Board further authorizes and directs the Chairman or his designee to: (i) make arrangements necessary and proper for the collection of Service Payments from Owners; (ii) make payment of the Service Payments to the County to be deposited into the TIF Fund; (iii) prepare and sign all agreements and instruments as may be necessary to implement this Resolution, including any applications for real property tax exemption and remission; and (iv) take all other actions as may be appropriate to implement this Resolution. R.C. Section 5709.911 shall govern the priority status of the exemptions provided under this Resolution.

Section 8. Tax Incentive Review Council. The County has created the Morrow County Tax Incentive Review Council (the "Council"). The membership of is Council constituted under R.C. Section 5709.85. The Council shall, in accordance with R.C. Section 5709.85, review annually all exemptions from taxation resulting from this Resolution and any other matters as may properly come before the Council, all under R.C. Section 5709.85.

Section 9. Ohio Department of Development. Under R.C. Section 5709.78(H), the Development Director of the County is directed to deliver a copy of this Resolution to the Director of the Ohio Department of Development ("ODOD") within fifteen (15) days after its adoption. On or before March 31 of each year than an exemption granted by this Resolution remains in effect, the officer or officers authorized by Section 8 of this Resolution to take actions necessary to implement this

Resolution shall prepare and submit the status report required under R.C Section 5709.78(H) to the Director of ODOD.

Section 10. Open Meetings. It is found and determined that all formal actions of this Board concerning and pertaining to the adoption of this resolution were taken in an open meeting of this Board, and that all deliberations of the Board, and any of its committees, that resulted in such formal action were in meetings open to the public, in compliance with all legal requirements including R.C. Section 121.22.

Section 11. Effective Date. This Resolution shall take effect on and after the earliest period allowed by law.

Mr. Whiston seconded the motion and the roll being called upon the question of its adoption the vote resulted as follows:

Roll Call Vote: ..,Mr. Whiston..., “yea” ..,Mr. Abraham..., “yea” .., Mr. Siegfried., “yea”

Attest and certify:

Patricia K. Davies, County Auditor

EXHIBIT A

Public Infrastructure Improvements

All of the Public Infrastructure Improvements described below are hereby determined to be “public infrastructure improvements” (as defined in R.C. Sections 5709.40(A)(8) and 5709.77(H)) and are intended to benefit the Parcels described in **Exhibit B**. The Public Infrastructure Improvements specifically include the costs of financing the Public Infrastructure Improvements, including the items of “costs of permanent improvements” described in Ohio Revised Code Section 133.15(B), and incurred with respect to the Public Infrastructure Improvements, which “costs” specifically include any reimbursement payments for the reimbursement of the costs of the Public Infrastructure Improvements and any debt service on, and other expenses relating to the issuance of, any bonds, notes, or other obligations issued to finance the Public Infrastructure Improvements. Any expenditures made or incurred by the County related to such Public Infrastructure Improvements shall be eligible for payment or reimbursement. Other expenditures related to the Public Infrastructure Improvements shall be eligible for payment or reimbursement at the discretion of and subject to approval by the Board of County Commissioners of Morrow County, Ohio. The Public Infrastructure Improvements include, without limitation:

- Construction, reconstruction, extension, opening, improving, widening, grading, draining, curbing or changing of the lines and traffic patterns of, highways, streets, intersections, bridges (both roadway and pedestrian), sidewalks, bikeways, medians and viaducts accessible to and serving the public, and providing signage (including traffic signage and informational/promotional signage), lighting systems, signalization, and traffic controls, and all other appurtenances thereto.
- Construction, reconstruction, extension, opening, improving, widening, grading, draining or curbing of walking and/or multipurpose paths.
- Demolition, including demolition on private property when determined to be necessary for public health, safety and welfare.
- Construction, reconstruction or installation of public utility improvements (including any underground municipally owned utilities), storm and sanitary sewers (including necessary site grading therefore), water and fire protection systems, and all appurtenances thereto.
- Construction, reconstruction or installation of gas, electric and communication service facilities (including any underground lines or other facilities), and all appurtenances thereto.
- Construction, reconstruction and installation of stormwater and flood remediation projects and facilities, including such projects and facilities on private property when determined to be necessary for public health, safety and welfare.
- Continued and ongoing maintenance, paving, repaving, striping, grading and related work on roads, highways, streets, water and sewer lines constructed as part of the Public Infrastructure Improvements.

- Construction or installation of streetscape and landscape improvements including trees, tree grates, signage, curbs, sidewalks, scenic fencing, street and sidewalk lighting, trash receptacles, benches, newspaper racks, burial of overhead utility lines and related improvements, together with all appurtenances thereto, including, but not limited to streetscape improvements in conjunction with and along the roadway improvements described above.
- Construction or reconstruction of one or more public parks and park or recreational facilities, including grading, trees and other park plantings, park accessories and related improvements, multi-use trails and bridges, together with all appurtenances thereto.
- Acquisition of real estate or interests in real estate (including easements) (a) necessary to accomplish any of the foregoing Public Infrastructure Improvements or (b) in aid of industry, commerce, distribution or research, including acquisition of interests in the Parcels by one or more public or private entities necessary for redevelopment of the Parcels.
- Any on-going administrative expenses relating to the Public Infrastructure Improvements and maintaining the TIF revenue, including but not limited to engineering, architectural, legal, TIF administration, permitting and public infrastructure construction management, and other consulting and professional services.
- All inspection fees and other governmental fees related to the foregoing.
- Engineering, consulting, legal, administrative, and other professional services associated with the planning, design, acquisition, construction and installation of the foregoing improvements and real estate.

EXHIBIT B

Description of the Parcels

The Parcels to be exempt under the foregoing Resolution consist of the following parcels of real property, identified by Morrow County Auditor permanent parcel identification number as of the date of the foregoing resolution, include:

- A01-001-00-354-00
- A01-001-00-355-55
- A01-001-00-356-00
- A01-001-00-357-00
- A01-001-00-359-01
- A01-001-00-358-00

**IN THE MATTER OF
APPROVAL TO AMEND RESOLUTION# 22-R-203, AMENDING ADVERTISEMENT FOR
NORTH PAVING BID, MORROW COUNTY ENGINEER: 22-R-227**

WHEREAS, another amendment is needed for the bid opening date for the North Paving Bid from March 30, 2022 at 2:15 p.m. to April 6, 2022 at 9:30 a.m.;

THEREFORE, Mr. Siegfried made a motion to amend Resolution 22-R-203 with a change in the bid opening date and time as presented.

Mr. Whiston duly seconded this motion.

Roll Call Vote: ..,Mr. Whiston..., “yea” ..,Mr. Abraham..., “yea” .., Mr. Siegfried.., “yea”

**IN THE MATTER OF
APPROVAL TO AMEND RESOLUTION# 22-R-204, AMENDING ADVERTISEMENT FOR
SOUTH PAVING BID, MORROW COUNTY ENGINEER: 22-R-228**

WHEREAS, another amendment is needed for the bid opening date for the South Paving Bid from March 30, 2022 at 2:30 p.m. to April 6, 2022 at 9:45 a.m.;

THEREFORE, Mr. Abraham made a motion to amend Resolution 22-R-204 with a change in the bid opening date and time as presented.

Mr. Siegfried duly seconded this motion.

Roll Call Vote: ..,Mr. Whiston..., “yea” ..,Mr. Abraham..., “yea” .., Mr. Siegfried.., “yea”

**IN THE MATTER OF
APPROVAL TO RECESS SESSION: 22-R-229**

Mr. Siegfried made a motion to recess session at 9:09 a.m.

Mr. Abraham duly seconded this motion.

Roll Call Vote: ..,Mr. Whiston..., “yea” ..,Mr. Abraham..., “yea” .., Mr. Siegfried.., “yea”

**IN THE MATTER OF
APPROVAL TO RETURN TO REGULAR SESSION: 22-R-230**

Mr. Siegfried made a motion to return to regular session at 9:30 a.m.

Mr. Abraham duly seconded this motion.

Roll Call Vote: ..,Mr. Whiston..., “yea” ..,Mr. Abraham..., “yea” .., Mr. Siegfried.., “yea”

**IN THE MATTER OF
BID OPENING – MORROW COUNTY ENGINEER – MORROW COUNTY MATERIAL
BIDS: 22-R-231**

WHEREAS, on February 23, 2022, the Morrow County Commissioners approved the Morrow County Engineer to advertise for bids – Morrow County Material Bid; and

WHEREAS, this day, March 16 at 9:30 a.m. a bid opening was held and the following bids were submitted:

Mar-Zane Materials	Asphalt Material
Mid-Ohio Paving Inc.	Asphalt Material
Asphalt Materials Inc.	Asphalt Liquids
Kokosing Materials	Asphalt Materials
National Lime & Stone	Stone Aggregate
Central OH Asphalt	Asphalt Materials

THEREFORE, Mr. Whiston made a motion to hold the bids for review and recommendation by the Morrow County Engineer’s office.

Mr. Abraham duly seconded this motion.

Roll Call Vote: ..,Mr. Whiston..., “yea” ..,Mr. Abraham..., “yea” .., Mr. Siegfried.., “yea”

**IN THE MATTER OF
BID OPENING – MORROW COUNTY ENGINEER – 2022 ROADSIDE MOWING
PROGRAM: 22-R-232**

WHEREAS, on February 23, 2022, the Morrow County Commissioners approved the Morrow County Engineer to advertise for bids – 2022 Roadside Mowing Program; and

WHEREAS, this day, March 16 at 9:45 a.m. a bid opening was held and the following bids were submitted:

Thompson Interstate Mowing Inc.	\$108,300.00
Dex Rogers (DR Lawncare)	\$96,900.00
Quick Mow Inc.	\$104,937.00

THEREFORE, Mr. Whiston made a motion to hold the bids for review and recommendation by the Morrow County Engineer’s office.

Mr. Siegfried duly seconded this motion.

Roll Call Vote: ..,Mr. Whiston..., “yea” ..,Mr. Abraham..., “yea” .., Mr. Siegfried.., “yea”

**IN THE MATTER OF
APPROVAL TO RECESS SESSION: 22-R-233**

Mr. Whiston made a motion to recess session at 9:51 a.m.

Mr. Siegfried duly seconded this motion.

Roll Call Vote: ..,Mr. Whiston..., "yea" ..,Mr. Abraham..., "yea" .., Mr. Siegfried.., "yea"

**IN THE MATTER OF
APPROVAL TO RETURN TO REGULAR SESSION: 22-R-234**

Mr. Whiston made a motion to return to regular session at 3:19 p.m.

Mr. Siegfried duly seconded this motion.

Roll Call Vote: ..,Mr. Whiston..., "yea" .., Mr. Abraham..., "yea" .., Mr. Siegfried.., "yea"

**IN THE MATTER OF
APPROVAL FOR POGGEMEYER TO SUBMIT PROJECT TO EPA FOR
APPROVAL: 22-R-235**

Mr. Siegfried made a motion to give Poggemeyer the ability to send out project for Somoco Sewer to EPA for approval.

Mr. Whiston duly seconded this motion.

Roll Call Vote: ..,Mr. Whiston..., "yea" ..,Mr. Abraham..., "yea" .., Mr. Siegfried.., "yea"

There being no further matters to bring before the board, a motion to adjourn was made by Mr. Abraham and duly seconded by Mr. Siegfried.

Roll Call Vote: ..,Mr. Whiston..., "yea" ..,Mr. Abraham..., "yea" .., Mr. Siegfried.., "yea"

We hereby certify the foregoing to be true and correct.

CHAIRMAN

CLERK

ASSISTANT CLERK

MORROW COUNTY COMMISSIONERS