

**CITY OF MANSFIELD, OHIO**

BILL #25-208

RESOLUTION # \_\_\_\_\_

BY: MR. FALQUETTE

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

WHEREAS, Ohio Revised Code (“R.C.”) 5709.40, 5709.42, and 5709.43 (collectively, the “TIF Act”) authorize this Council, by ordinance, to declare the improvement to certain real property located within the City of Mansfield (the “City”), as depicted and described on Exhibit A attached hereto and incorporated herein by reference (the “Parcel,” whether presently appearing on Richland County tax duplicates or as appearing on future tax duplicates due to subsequent subdivisions, combinations, re-combinations, or re-numberings) to be a public purpose and exempt from real property taxation, require the owner of the Parcel to make service payments in lieu of taxes, establish a municipal public improvement tax increment equivalent fund for the deposit of those service payments, and specify the purposes for which money in that fund will be expended; and

WHEREAS, the current and future owners of the Parcel (each an “Owner” and collectively the “Owners”) intend to develop the Parcel by constructing approximately 29,533 sq. ft. large equipment retail and repair facility, together with related site improvements thereon, and otherwise improving the Parcel (the “Project”), provided that the appropriate development incentives are available to support this development; and

WHEREAS, the City desires to grant a seventy-five (75%) exemption from real property taxation for a period of up to ten (10) years for the improvement to the Parcel; and

WHEREAS, this Council has determined that it is necessary, appropriate and in the best interests of the City to utilize the TIF Act in order to: (i) authorize municipal tax increment financing to declare the Improvement (as defined herein) of the Parcel to be a public purpose exempt from real property taxation, (ii) require annual service payments in lieu of real property taxes with respect to the Parcel, pursuant to R.C. 5709.42, and (iii) provide a mechanism to facilitate and finance the construction of the public infrastructure improvements that will directly

benefit the Parcel, as described on Exhibit B hereto and incorporated herein by reference (the "Public Infrastructure Improvements"); and

WHEREAS, notice of this proposed Ordinance has been delivered to the Board of Education of the Lexington Local School District (the "School District") and Pioneer Career and Technology Center (the "Joint Vocational School District") for the Parcel, in accordance with and within the time period prescribed in R.C. Section 5709.83; and

WHEREAS, in order to provide for, and facilitate the Project within the City in a timely manner, and for the immediate preservation of public peace, health, welfare, and safety, it is necessary that this Ordinance take effect upon its passage pursuant to R.C. Section 705.15.

**BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MANSFIELD,  
STATE OF OHIO:**

**Section 1. Public Infrastructure Improvements.** This Council hereby designates the Public Infrastructure Improvements described in Exhibit B attached hereto as "public infrastructure improvements" (as such term is defined in R.C. Section 5709.40(A)(8)), made, to be made, or in the process of being made, and that, once made, will directly benefit the Parcel.

**Section 2. Authorization of Tax Exemption.** It is hereby declared that seventy-five percent (75%) of the increase in the assessed value of the Parcel after the effective date of this Ordinance (which increase in assessed value is hereafter referred to as the "Improvement," as defined in R.C. Section 5709.40(A)(4)) shall be a public purpose and shall be exempt from real property taxation commencing for each Parcel the earlier of the first day of the tax year in which there is an Improvement with respect to the Parcel (as it may be subdivided or combined) and ending for the Parcel on the earlier of (a) ten (10) years after such commencement, or (b) the date on which the City can no longer require service payments in lieu of taxes, all in accordance with the requirements of the TIF Act and this Ordinance (the "TIF Exemption").

**Section 3. Service Payments and Property Tax Rollback Payments.** As provided in R.C. Section 5709.42, this Council hereby directs and requires the Owners of the Parcel to make annual service payments in lieu of taxes with respect to the Improvements allocable to the Owners to the County Treasurer of Richland County, Ohio (the "County Treasurer") on or before the final dates of real property taxes. This Council hereby authorizes the Mayor or other appropriate officers of the City to provide such information and certifications and execute and deliver, or accept delivery of such instruments as are necessary and incidental to collect those Service Payments and to make such arrangements as are necessary and proper for payment of the Service Payments. Each service payment in lieu of taxes, including any penalties and interest at the then-current rate established under R.C. 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 this Council had not authorized the TIF Exemption pursuant to this Ordinance. 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. 319.302, 321.24, 323.152, and 323.156, 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," and together with the annual service

payments in lieu of taxes and penalties and interest described above, the “Service Payments”). Such Service Payments will be allocated and distributed in accordance with Sections 4 and 5 of this Ordinance.

**Section 4. Tax Increment Equivalent Fund.** This Council hereby establishes, pursuant to and in accordance with the provisions of R.C. Section 5709.43, the Possum Run Road Public Improvement Tax Increment Equivalent Fund (the “TIF Fund”), into which shall be deposited all of the Service Payments distributed to the City with respect to the Improvement to the Parcel by or on behalf of the County Treasurer, as provided in R.C. Section 5709.42, and hereby appropriates all of the moneys deposited in the TIF Fund from time to time to pay any costs associated with the Public Infrastructure Improvements approved by the City, including, but not limited to, the “costs of permanent improvements” described in R.C. Section 133.15(B). The TIF Fund shall remain in existence so long as Service Payments are collected and used for the aforesaid purposes, subject to the limits set forth in Section 2 hereof, after which said Fund shall be dissolved in accordance with R.C. Section 5709.43(D). Upon dissolution, any incidental surplus money remaining in the Fund shall be transferred to the City general fund as provided in R.C. Section 5709.43(D).

**Section 5. Distribution of Funds.** The City shall distribute amounts in the TIF Fund after each semi-annual settlement of real property taxes and in the following order of priority:

- (a) First, to pay the costs of the Public Infrastructure Improvements, including the costs of financing the Public Infrastructure Improvements, which payment will be accomplished by paying the amount of Service Payments actually received into the TIF Fund or as otherwise determined by the City; and
- (b) Second, for any other lawful purpose.

**Section 6. Further Authorizations.** This Council hereby authorizes the Mayor or other appropriate officers of the City to take such actions as are necessary or appropriate to implement the transactions contemplated by this Ordinance, including the filing of one or more applications for exemption and any related forms in accordance with R.C. Section 5709.911.

**Section 7. Non-Discrimination Hiring Policy.** In accordance with Ohio Revised Code Section 5709.832, the City hereby determines that no employer located in the Parcel shall deny any individual employment based on considerations of race, religion, sex, disability, color, national origin or ancestry.

**Section 8. Ratification of Notices.** This Council hereby finds and determines that notice of this proposed Ordinance has been delivered to the School District and Joint Vocational School District in accordance with R.C. Section 5709.83, and hereby ratifies the giving of that notice.

**Section 9. Tax Incentive Review Council.** The City of Mansfield, Ohio, Tax Incentive Review Council (the “TIRC”) shall review annually all exemptions from taxation resulting from the declarations set forth in this Ordinance and any other matters as may properly come before that Council, in accordance with R.C. Section 5709.85.

**Section 10. Notice to the Ohio Department of Development.** Pursuant to R.C. Section 5709.40(I), the Clerk of this Council is hereby directed to deliver, not later than 15 days after the effective date of this Ordinance, a copy thereof to the Director of the Department of Development of the State of Ohio and to further deliver to such Director, not later than March 31 of each year during which the tax exemption remains in effect, a status report outlining the progress of the project herein described.

**Section 11. 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 R.C. Section 121.22.

**Section 12. Effective Date.** This Ordinance is hereby declared to be an emergency measure for the immediate preservation of the public peace, health, and safety of the City of Mansfield, therefore, this Ordinance shall take effect and be in force immediately upon its passage and approval by the Mayor.

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Caucus 16 December 2025  
1<sup>st</sup> Reading 16 December 2025  
2<sup>nd</sup> Reading \_\_\_\_\_  
PASSED 16 December 2025

SIGNED /s/ Phillip E. Scott  
President of Council

ATTEST /s/ Delaine Weiner  
Clerk of Council

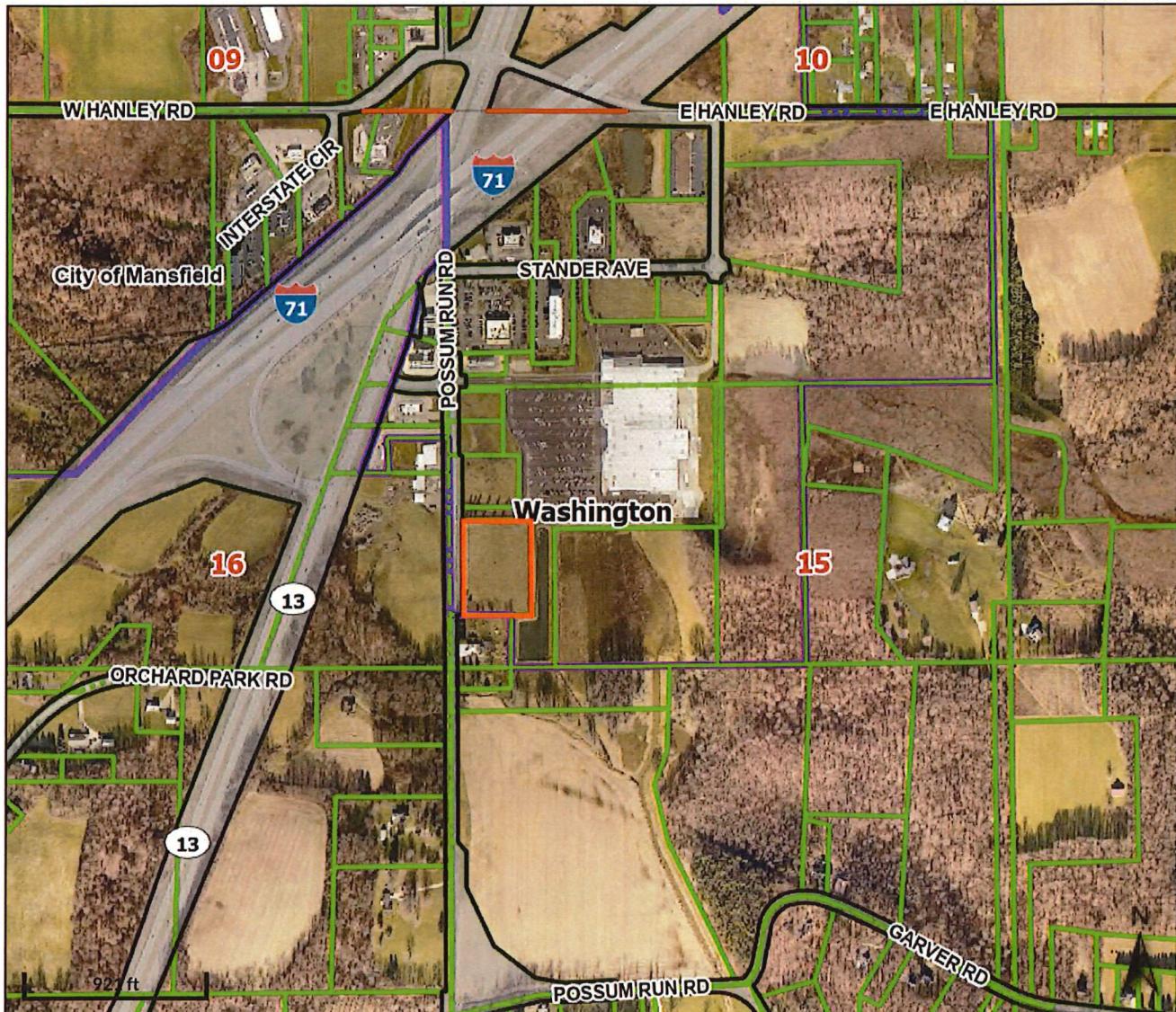
APPROVED /s/ Jodie Perry  
Mayor

APPROVED AS TO FORM: Roeliff E. Harper  
Law Director  
City of Mansfield, Ohio

EXHIBIT A

THE PARCEL

The Parcel is situated in the City of Mansfield, Ohio, County of Richland, and State of Ohio consisting of real property identified by the Richland County Auditor's Permanent Parcel Identification Number 0646700101001 (including any subsequent combinations or subdivisions) as identified in the records of the Richland County Auditor from time to time. The Parcel appears as the parcel in the City of Mansfield outlined in the map below in red:



## EXHIBIT B

### DESCRIPTION OF THE PUBLIC IMPROVEMENTS

The Public Infrastructure Improvements consist generally of acquiring and constructing the Public Infrastructure Improvements described below, as selected in the sole discretion of the City in accordance with the Ordinance to which this Exhibit B is attached, the TIF Statute, its related rules and laws, and other generally applicable Ohio law, including but not limited to, the following:

- Construction, reconstruction, extension, opening, improving, widening, grading, draining, curbing, or changing of, as well as the continued maintenance of, the lines and traffic patterns of roads, highways, streets, bridges (both roadway and pedestrian), traffic calming devices, sidewalks, bikeways, medians, and viaducts accessible to and serving the public, and providing lighting systems, signalization, and traffic controls, and all other appurtenances thereto; and
- Construction, reconstruction, or installation of, as well as the continued maintenance of, public utility improvements (including any underground publicly owned utilities), storm and sanitary sewers (including necessary site grading therefore), water and fire protection systems, and all other appurtenances thereto; and
- Construction, reconstruction, or installation of publicly owned gas, electric, and communication service facilities, and all other appurtenances thereto; and
- Construction or reconstruction of one or more public parks, including grading, trees and other park plantings, park accessories and related improvements, and all other appurtenances thereto; and
- Construction or installation of streetscape and landscape improvements including trees and shrubs, landscaping mounds and fencing, tree grates, planting beds, signage, curbs, sidewalks, street and sidewalk lighting, trash receptacles, benches, newspaper racks, burial of overhead utility lines and related improvements, and all other appurtenances thereto; and
- Construction of one or more public parking facilities, including public surface parking and public parking structures and related improvements, and all other appurtenances thereto; and
- Demolition and excavation, including demolition and excavation on private property when determined to be necessary for economic development purposes; and
- Acquisition of real estate or interests in real estate (including easements) necessary to accomplish the foregoing improvements; and

- Any on-going administrative expenses relating to the Public Infrastructure Improvements as well as maintaining the Service Payments in the Possum Run Road TIF Fund and its accounts and sub-accounts, including but not limited to, engineering, architectural, legal, and other consulting and professional services; and
- All inspection fees and other governmental fees related to the foregoing; and
- Engineering, consulting, legal, administrative, and other professional services associated with the planning, design, acquisition, construction, and installation of the foregoing Public Infrastructure Improvements; and
- Any and all other costs of the Public Infrastructure Improvements, as determined by the City in its sole discretion and in accordance with the Ordinance to which this **Exhibit B** is attached, the TIF Statute, its related rules and laws, and other generally applicable Ohio law.

The Public Infrastructure Improvements specifically include the costs of financing the Public Infrastructure Improvements, including the items of “costs of permanent improvements” set forth in R.C. Section 133.15(B), and incurred with respect to the Public Infrastructure Improvements. “Costs” specifically include any reimbursement payments for the reimbursement of the costs of the Public Infrastructure Improvements and the debt service on any bonds or other obligations issued to finance the Public Infrastructure Improvements (including fees and administrative expenses of, and fund reserve funds necessary to pay or service any bonds or other obligations), all as determined by the City in its sole discretion and in accordance with the Ordinance to which this **Exhibit B** is attached, the TIF Statute, its related rules and laws, and other generally applicable Ohio law.