

The Board of Township Trustees of Harlem Township (Delaware County), Ohio, met in regular session at the Harlem Township Administration Building Community Room, 3883 South State Route 605, Galena, Ohio 43021, at 7:00 p.m. on October 16, 2024, with the following members present: Adam Holliday, David Jackson, Jon Trainer

Trustee _____ moved the adoption of the following resolution, and
Trustee _____ seconded the motion.

**A RESOLUTION EXEMPTING IMPROVEMENT TO
CERTAIN REAL PROPERTY FROM REAL PROPERTY
TAXES; IDENTIFYING CERTAIN PUBLIC
INFRASTRUCTURE IMPROVEMENTS THAT ARE A
PUBLIC PURPOSE AND, ONCE MADE, WILL DIRECTLY
BENEFIT THE REAL PROPERTY; REQUIRING THE
OWNERS OF THE REAL PROPERTY TO MAKE SERVICE
PAYMENTS IN LIEU OF TAXES; ESTABLISHING A
TOWNSHIP PUBLIC IMPROVEMENT TAX INCREMENT
EQUIVALENT FUND; AND RELATED AUTHORIZATIONS.
(BIG WALNUT TIF)**

WHEREAS, Ohio Revised Code (“R.C.”) Sections 5709.73, 5709.74 and 5709.75 (the “TIF Statutes”) provide that this Board of Township Trustees (this “Board”) may, under certain circumstances, exempt a percentage of Improvement (as defined in Section 1) to real property located within the unincorporated area of Harlem Township (Delaware County), Ohio (the “Township”) from real property taxes, identify certain public infrastructure improvements that are a public purpose and, once made, will directly benefit that real property, provide for payments in lieu of taxes by the owners of the real property, and establish a township public improvement tax increment equivalent fund; and

WHEREAS, the real property located in the unincorporated area of Harlem Township described in Exhibit A attached to this Resolution (with such exceptions as are noted on Exhibit A, the “Property”) and which is located within the Township; and

WHEREAS, the Township anticipates that the Property will be developed over time and/or otherwise increase in value subsequent to the passage of this Resolution, as further described in Exhibit B attached to this Resolution; and

WHEREAS, the public infrastructure improvements described in Exhibit C attached to this Resolution (the “Public Infrastructure Improvements”) are a public purpose and will directly benefit the Property, irrespective of whether the Public Infrastructure Improvements are located within the Township or outside the Township’s boundaries; and

WHEREAS, this Board desires to have the Public Infrastructure Improvements constructed; and

WHEREAS, it is in the best interest of the Township to exempt the Improvement from real property taxes as provided in this Resolution, to provide for the payment of service payments in lieu of taxes with respect to the Improvement pursuant to the TIF Statutes, and for the use of those service payments in lieu of taxes to be used to pay costs of the Public Infrastructure Improvements (including payment of obligations issued to pay such costs); and

WHEREAS, the Township provided notice of this Board's intent to exempt the Improvement from real property taxes in accordance with the terms of this Resolution to the Boards of Education of the Big Walnut Local School District and the Delaware Area Career Center, all in accordance with R.C. Sections 5709.73(D) and 5709.83; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Township Trustees of Harlem Township (Delaware County), Ohio, that:

Section 1. TIF Exemption. This Board finds and determines that it is in the best interest of the Township, pursuant to R.C. Section 5709.73(B), to declare the increase in the assessed value of the Property after the effective date of this Resolution (the "Improvement," as further defined in R.C. Section 5709.73(A)(2) and Exhibit B) to be a public purpose, and to grant an exemption from real property taxation on 75% of such Improvement (the "Exempted Portion of the Improvement") in order to provide for Service Payments (as defined in Section 2) to pay costs of the Public Infrastructure Improvements (including the payment of obligations issued to pay such costs). For each separately identifiable parcel of the Property (each a "Parcel", as it may be subdivided or combined in the future), the exemption commences the earlier of (i) the first tax year for which an Improvement on the Parcel first appears on the tax list and duplicate of real and public utility property, or (ii) tax year 2043, and ends on the earlier of (i) 10 years after such date, or (ii) on the date on which the Township can no longer require service payments in lieu of taxes, all in accordance with the requirements of the TIF Statutes.

Section 2. Service Payments. As provided in the TIF Statutes, the present and future owners of the Property (each an "Owner", and collectively, the "Owners") are hereby required to, and shall make, service payments in lieu of taxes to the Treasurer of Delaware County (the "County Treasurer") on or before the final dates for payment of real property taxes, which service payments shall be deposited in the TIF Fund (as defined in Section 3), pursuant to the TIF Statutes and as provided in Section 3. Each such payment shall be in the same amount as the real property taxes that would have been charged and payable against the Exempted Portion of the Improvement had the exemption from taxation not been granted by this Resolution, and otherwise shall be in accordance with the requirements of the TIF Statutes. Any late payments shall be subject to penalty and bear interest at the then current rate established under R.C. Sections 323.121(B)(1) and 5703.47, 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 payment of penalties and interest are collectively referred to herein with the payments in lieu of taxes as the "Service Payments"). The Service Payments, and any other payments in connection with the Improvement which are received by the Township Fiscal Officer (the "Fiscal Officer") in connection with any reduction required by R.C. Section 319.302 (the "Property Tax Rollback Payments") shall be allocated and deposited in accordance with Section 3.

Section 3. TIF Fund. This Board hereby establishes, pursuant to and in accordance with the provisions of the TIF Statutes, the Harlem Township Master Public Improvement Tax Increment Equivalent Fund (DCSD) (the "TIF Fund"). The Fiscal Officer shall deposit all Service Payments and Property Tax Rollback Payments received from the County Treasurer into the TIF Fund. Those Service Payments and Property Tax Rollback Payments deposited in the TIF Fund shall be deemed appropriated for the purposes set forth in this Resolution, and the Fiscal Officer is hereby authorized to make payments from the TIF Fund in accordance with this Resolution.

The Service Payments and Property Tax Rollback Payments deposited in the TIF Fund shall be allocated and used to pay costs of Public Infrastructure Improvements (including payment of obligations and interest thereon issued to pay those costs), and may be assigned to or used to reimburse any other public, private and/or governmental entities for such costs. The Township may enter into agreements related to the Public Infrastructure Improvements, including, but not limited to, the development, construction, acquisition, maintenance and financing of Public Infrastructure Improvements.

The TIF Fund shall remain in existence so long as the Service Payments and Property Tax Rollback Payments are collected and used for the above purposes, after which the TIF Fund shall be dissolved in accordance with the TIF Statutes. Upon such dissolution, any incidental surplus remaining in the TIF Fund shall be transferred to the General Fund of the Township.

Section 4. Nondiscriminatory Hiring Policy. Reference is hereby made to the non-discriminatory hiring policy established by this Board, which policy shall apply to exemptions granted pursuant to this Resolution as required by R.C. Section 5709.832.

Section 5. Further Authorization. Each member of this Board, the Fiscal Officer and any other Township official, as appropriate, are each authorized and directed to sign any other documents, instruments or certificates and to take such actions as are necessary or appropriate to consummate or implement the transactions described in or contemplated by this Resolution.

Section 6. Filing with ODOD; Status Reports to ODOD. The Fiscal Officer is hereby directed to deliver a copy of this Resolution to the Director of the Ohio Department of Development within fifteen days after its adoption. On or before March 31 of each year that the exemption from real property taxes granted by this Resolution remains in effect, this Board shall prepare and submit, or cause to be prepared and submitted, to the Director of the Ohio Department of Development the status report required under R.C. Section 5709.73(I).

Section 7. School District Agreement. It is the express intent of the Board that the Township enter into a compensation or other agreement with the Local School District to provide for potential future amendments to this Resolution and revenue sharing arrangements for development on the Property for the mutual benefit of the Township and the Local School District. Notwithstanding the provisions of Exhibit C, such amendments may include compensation to the Local School District and/or alternative exemption term.

Section 8. Open Meeting. This Board finds and determines that all formal actions of this Board concerning and relating to the adoption of this Resolution, and that all deliberations of this

Board and of any committees that resulted in those formal actions, were taken in meetings open to the public in compliance with the law.

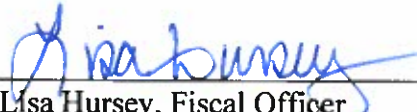
Section 9. Effective Date. This Resolution shall be in full force and effect immediately upon its adoption.

The foregoing motion having been put to a vote, the result of the roll call was as follows:

 _____ Dave Jackson	<u>9/18/2024</u>
 _____ Adam Holliday	<u>9/18/24</u>
 _____ Jon Trainer	<u>9.18.2024</u>

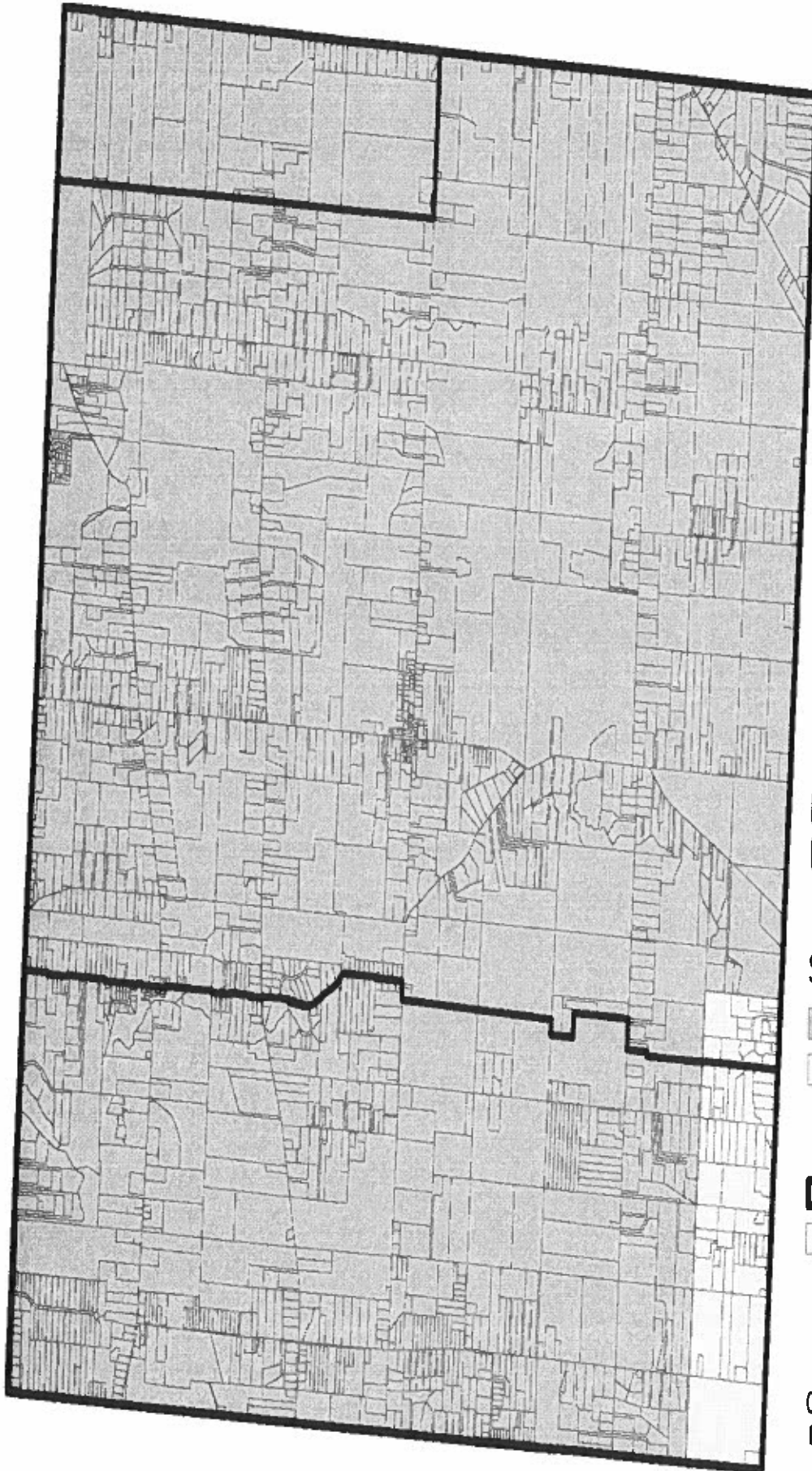
The foregoing is a true and correct copy of a resolution adopted by the Board of Township Trustees of Harlem Township (Delaware County), Ohio, on October 16, 2024.

Dated: October 16, 2024



Lisa Hursey, Fiscal Officer
Harlem Township (Delaware County), Ohio

EXHIBIT A



**Harlem
Township
Tax
Increment
Finance
(TIF)
Districts**

-  TIF Area 1
-  TIF Area 2

School District

-  Big Walnut
-  Johnstown-Monroe

-  Township Boundary
-  Parcels

0 0.5 1
Mile



EXHIBIT A

PROPERTY

The Property is comprised of all of the following real estate situated in Harlem Township, Delaware County, Ohio consisting of the Parcels, identified by the Delaware County Auditor permanent parcel identification number as of the effective date of this resolution and further depicted on the attached maps as Big Walnut TIF, subject to future splits and/or combinations, which future splits or combinations may result in a change to the identification numbers and/or create Parcels within the Property with boundaries that differ from the current boundaries:

31634002015001	31643002019000	31643002006000
31631004008000	31643002022000	31643002008000
31631004017000	31643002025000	31643002042000
31643001027000	31643002030000	31643002043000
31643001029000	31643002031000	31643003001000
31643001035000	31643002033000	31643003003000
31643001036000	31643002040000	31643003016000
31643001037000	31643002024000	31643003021000
31643001038000	31643002027000	31643003022000
31643001040000	31643002028000	31643003024000
31643002016014	31643002029000	31643003025000
31643002016016	31643002041000	31643003028000
31643002016024	31643002045000	31643003031000
31643002016026	31643003004000	31643003033000
31643002016029	31633001063000	31643003026000
31643002014000	31643003005000	31643003027000
31643002015000	31643003008000	31643003030000
31643002016001	31643003010000	31644001003001
31643002016018	31643003017000	31644001004007
31643002016023	31643003019000	31644001014000
31643002016028	31642001072002	31644001021001
31643002016037	31643001005000	31643001025000
31643002016042	31643001007000	31643001026000
31643002016044	31643001009000	31643001028000
31643002016046	31643001014000	31643001033000
31643002018003	31643001016000	31643001039000
31643002023000	31643001017000	31643001041000
31642001071000	31643001018000	31643001044000
31642001072004	31643001022001	31643001044001
31642001076000	31643001015000	31643002004000
31642001077000	31643001022000	31643002011003
31643001002000	31643001030000	31643002016003
31643001006000	31643001031000	31643002016020
31643001013000	31643001031000	31643002011001
31643002016033	31643001032000	31643002012000
31643002016038	31643001042000	31643002013000
31643002016040	31643001043000	31643002016002
31643002016041	31643002002000	31643002016017
31643002016045	31643002005000	31643002016027

31643002016030	31644001046001	31644001016000
31643002016031	31643003029000	31644001018000
31643002016035	31643003034000	31644001022001
31643002016043	31644001003000	31644001023000
31643002017000	31644001004002	31644001029000
31643002020000	31644001004003	31644001034001
31643002032000	31644001004005	31644001034002
31643002035000	31644001004006	31644001037001
31643002037000	31644001004009	31644001039001
31643002039000	31644001005000	31644001043000
31643002046000	31644001010000	31644001043013
31643002047000	31643002044000	31644001043021
31643003006000	31643002048000	31644001049000
31643003007000	31643003002000	31644001043016
31643003009000	31643003011000	31644001043017
31643003014000	31643003012000	31644001043019
31643003018000	31643003013000	31644001043023
31643003035000	31643003015000	31644001045000
31644001003002	31643003020000	31644001046003
31644001004000	31643003023000	31644001048001
31644001004004	31643003032000	31644001048003
31644001006000	31643003036000	31644001043004
31644001008000	31644001021000	31644001043006
31644001012000	31644001025000	31644001043012
31644001015000	31644001026000	31644001043015
31644001019000	31644001028000	31644001043018
31644001020000	31644001034003	31644001043022
31643002016025	31644001034004	31644001046002
31643002016032	31644001034005	31644001048002
31643002016034	31644001042000	31631004018002
31643002016036	31644001043007	31633001064000
31643002016039	31644001043008	31631004019000
31643002018000	31644001043009	31631003001000
31643002018001	31644001043011	31631003005000
31643002018002	31644001047000	31631003007000
31643002021000	31644001048000	31631003008000
31643002034000	31644001048004	31631003010000
31643002036000	31644001049001	31631003012000
31643002038000	31644001003003	31631004002000
31644001021002	31644001004001	31631004003003
31644001024000	31644001004008	31631004007000
31644001030000	31644001007000	31631004014000
31644001031000	31644001009000	31631004020000
31644001034006	31644001013000	31631004021006
31644001036000	31644001017000	31631004021007
31644001041000	31644001022002	31631004023000
31644001043005	31644001027000	31631003002000
31644001043014	31644001035000	31631003003000
31644001043020	31644001040000	31631003011000
31644001043024	31644001011000	31631003013000

31631004001000	31631003009000	31634001026000
31631004003001	31633001099000	31631004018001
31631004004000	31631004021002	31634001030000
31633001071000	31633001100001	31631004021001
31633001072000	31633001103000	31631004021004
31631004021000	31633001104000	31631004021008
31634001022000	31633001106000	31634001033001
31631004021003	31633001113000	31631004025000
31634001023000	31633001072002	31634001033002
31631004021005	31633001073000	31634001033003
31634001025000	31633001075000	31631004026000
31634001027000	31633001077000	31634001033004
31631003006000	31633001093000	31634003009000
31634001033000	31633001094000	31634003020000
31634001042000	31631004024000	31634003022000
31631003014000	31634001046000	31634003025000
31634001043003	31634001047000	31633001100002
31631003015000	31631004027000	31633001101000
31634001044000	31634001048000	31633001112000
31631003016000	31634002001000	31633001118000
31631004003004	31634002007000	31633001119000
31634001044003	31634002009000	31632003001000
31631004003006	31634002014002	31633001120000
31634001044004	31634002019001	31632003005000
31631004003007	31634002022000	31633001127000
31634001044018	31634003002000	31632003006000
31631004005000	31634003003000	31633001130000
31634001044021	31633001117000	31632003011000
31631004011000	31633001124000	31633001132000
31633001115000	31633001125000	31632003019000
31631004012000	31633001126000	31633001137000
31633001116000	31633001131000	31632003023000
31631004013000	31633001135000	31634001004000
31633001121000	31633001141000	31634001005003
31631004016000	31634001005004	31634001036000
31633001128000	31634001007000	31634001041000
31633001128001	31634001009003	31634001044007
31633001136000	31634001010000	31634001044010
31633001139000	31634001013000	31634001044013
31633001140000	31634001009002	31634001044014
31634001001000	31631004003005	31634001044019
31634001001001	31634001009004	31634001049000
31634001002000	31631004006000	31634001050000
31634001003000	31634001009005	31634001052000
31633001090000	31634001015000	31634001053000
31633001091000	31631004009000	31634001054000
31633001092000	31634001017000	31634001014000
31633001097000	31631004010000	31634001016000
31631003004000	31634001021000	31634001029000
31633001098000	31631004015000	31634001033005

31634001038000	31633001003000	31634003004000
31634001043002	31634002014004	31634003005000
31634001044002	31633001004003	31634003007000
31634001044008	31634002015000	31634003017000
31634001044011	31633001006000	31634003018000
31634001044012	31634002017000	31634003019000
31634001044016	31633001012000	31634003021000
31632003029000	31634001035000	31634003027000
31632003031000	31633001017000	31632003002000
31632003032000	31634001037000	31634001058000
31632003034000	31633001021000	31632003008000
31632003039000	31634001039000	31634001060000
31632003042001	31633001024000	31632003010000
31632004005000	31634001040000	31634001063000
31632004006000	31633001025000	31632003013000
31632004009000	31634001043001	31634002013000
31641001052000	31633001031000	31632003015000
31641001052001	31634001044001	31634003013000
31632004014002	31633001032000	31632003016000
31634001005005	31634001044005	31632003020000
31634001006000	31634001044006	31634003015000
31632004018000	31634001044017	31632003025000
31634001008001	31634001044020	31632003026000
31634001009001	31634001051000	31632003036000
31634001012000	31634001055000	31632003042002
31634001018000	31641001058000	31632003044000
31634001019000	31641001061003	31632003045000
31634001024000	31641001061007	31641001052002
31634001028000	31641001061009	31632003003000
31634001031000	31634003008000	31632003004000
31634001032000	31634003010000	31641001056000
31634001034000	31634003014000	31632003007000
31634001059000	31634003016000	31632003009000
31634002002000	31633001040000	31641001060000
31634002004000	31634003023000	31632003012000
31634002005000	31633001047000	31641001061002
31634002008000	31634003024000	31632003014000
31634002010000	31633001055000	31641001061005
31634002012000	31634003026000	31633001080000
31634002016000	31633001058000	31633001084000
31634002020000	31633001069000	31633001100000
31634002021000	31633001070000	31633001105000
31634003001000	31633001072001	31633001107000
31634003006000	31633001072007	31633001107001
31634001057000	31633001074000	31633001111000
31634001061000	31634002018000	31632003018000
31634001062000	31633001078000	31632003021000
31634002006000	31634002019000	31632003030000
31634002011000	31633001079000	31641001061008
31634002014003		

31632003038001	31633001056000	31633001102000
31632003040003	31632003047000	31633001110000
31632003040004	31632003049000	31633001016000
31632003043000	31642001072000	31633001020000
31632003046000	31632003050000	31633001022000
31632004002000	31642001072001	31633001023000
31632004004000	31632003051000	31633001026000
31632004008000	31642001072003	31642001073000
31632003017000	31632003053000	31633001027000
31632003022000	31632004001000	31642001075000
31632003024000	31643001001000	31633001028000
31632003027000	31632004010000	31642001078000
31632003028000	31643001003000	31633001030000
31632003035000	31632004014001	31643001010000
31632003038000	31643001004000	31633001033000
31632003040000	31632004014004	31643001020000
31632003040001	31643001008000	31633001037000
31632003040002	31632004011000	31643001021000
31632003042003	31632004011000	31633001042000
31632003048000	31632004012000	31643001023000
31632004003000	31632004013000	31633001043000
31632004007000	31632004014000	31643001011000
31633001001000	31632004014003	31633001062000
31633001002001	31633001002002	31643001012000
31633001007000	31633001002003	31633001066000
31633001008000	31633001004000	31643001019000
31641001061004	31633001004002	31633001067000
31633001011000	31633001010000	31643001024000
31641001061006	31633001013000	31633001072005
31633001014000	31633001002000	31643001034000
31633001123000	31633001005000	31633001072006
31633001129000	31633001005001	31643001034001
31633001133000	31633001009000	31633001072008
31633001138000	31633001018000	31643002001000
31633001141001	31633001019000	31633001085000
31634001005002	31633001038000	31643002007000
31634001005006	31633001044000	31633001086000
31634001008000	31633001049000	31643002009000
31634001011000	31633001049000	31633001087000
31634001020000	31633001051000	31643002010001
31633001014001	31633001061000	31633001088000
31633001029000	31633001065000	31643002010002
31633001034000	31633001068000	31633001089000
31633001035000	31633001072003	31643002011002
31633001036000	31633001076000	31633001045000
31633001039000	31633001081000	31633001046000
31633001041000	31633001082000	31633001053000
31633001048000	31633001083000	31633001054000
31633001050000	31633001095000	31633001057000
31633001052000	31633001096000	31633001059000

31633001060000
31632003037000
31633001099001
31633001099001
31633001099001
31633001099001
31633001099001
31633001099001
31633001108000
31633001108000
31633001109000
31633001122000
31633001134000
31634001045000

EXHIBIT B
IMPROVEMENT

The Improvement includes all non-residential/agricultural development on the Property pursuant to R.C. Section 5713.041, including, but not limited to, multi-family residential structures containing four or more units, and does not include single-family residential structures.

EXHIBIT C

PUBLIC INFRASTRUCTURE IMPROVEMENTS

The Public Infrastructure Improvements include, but are not limited to, any or all of the following improvements that will directly benefit the Property, whether located within the Township or outside of the Township, and all related costs of permanent improvements (including, but not limited to, those costs listed in R.C. Section 133.15(B)) as of the date hereof:

- 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.
- Signage, artwork, sculpture and other related items that enhance, compliment and beautify the Property and the Public Infrastructure Improvements located in the public right-of-way or within public easements.
- Construction, reconstruction, extension, opening, improving, widening, grading, draining or curbing of walking and/or multipurpose paths.
- Construction, reconstruction or installation of public utility improvements (including any underground municipally owned and quasi-public utilities), tap and/or capacity fees for water, sewer and fire service, storm and sanitary sewers (including necessary site grading therefor), water and fire protection systems, including, but not limited to, tap, capacity and connection improvements for accessing the water, storm and sanitary sewers, or 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.

- 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, but not limited to, any acquisition of land in connection with the Township's taking title to any Public Infrastructure Improvements.
- Any other public infrastructure improvements as defined in the TIF Statutes that directly benefit the Property, whether located within the Township or outside of the Township.