

**CITY OF HILLSBORO, OHIO  
ORDINANCE NO. 2023-24**

**DECLARING IMPROVEMENTS TO PARCELS OF REAL PROPERTY  
LOCATED IN HILLSBORO, OHIO TO BE A PUBLIC PURPOSE  
UNDER SECTION 5709.40(B) OF THE OHIO REVISED CODE, EXEMPTING  
SUCH IMPROVEMENTS FROM REAL PROPERTY TAXATION,  
DECLARING CERTAIN PUBLIC IMPROVEMENTS TO BE NECESSARY FOR THE  
FURTHER DEVELOPMENT OF THOSE PARCELS, ESTABLISHING A TAX  
INCREMENT EQUIVALENT FUND AND DECLARING AN EMERGENCY**

**WHEREAS**, Sections 5709.40, 5709.42 and 5709.43 of the Ohio Revised Code (collectively, the "TIF Statutes") authorize municipalities to participate in a financing technique commonly known as tax increment financing ("TIF"); and

**WHEREAS**, the City Council ("City Council") of the City of Hillsboro ("City"), Highland County, Ohio wishes to use the authority granted pursuant to such TIF Statutes in connection with certain improvements in the City in order to meet the public health, safety, welfare and convenience needs of the area, including new development and traffic capacity; and

**WHEREAS**, notice was sent to the Hillsboro City School District and the Great Oaks Career Center on May 19, 2023 of the consideration of this ordinance providing for tax increment property tax exemption, as required by Sections 5709.40 and 5709.83 of the Ohio Revised Code; and

**WHEREAS**, this City Council has determined to grant a property tax exemption for the parcels comprising the Careytown Road TIF (the "Careytown Road TIF"); and

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HILLSBORO, HIGHLAND COUNTY, STATE OF OHIO, 2/3 OF MEMBERS ELECTED THERETO CONCURRING:**

**SECTION ONE:** Pursuant to Section 5709.40(B) of the Ohio Revised Code, this City Council hereby creates the "Careytown Road TIF", the boundaries of which shall be coextensive with the boundaries of and shall include the parcels as specifically identified and depicted in Exhibit A & Exhibit B attached hereto, which parcel is located in the incorporated area of the City.

**SECTION TWO:** That this City Council hereby finds and declares that certain public improvements in the City, to wit: the planning, design and construction of public street improvements including pavements, walkways, bike paths, landscaping, traffic control devices and alterations to existing streets, intersection improvements, turn lanes, sidewalks, curbs, gutters, streetscape improvements, street lights, and traffic signals, including but not limited to constructing improvements to Careytown Road; the planning, design and construction of public parking facilities; the planning, design and construction of utilities including but not limited to water, sanitary sewers, storm water sewers and detention facilities; land acquisition; the demolition of buildings and structures; the creation or enhancement of green space, recreational space and facilities, buffer areas, and open areas necessary for ensuring the compatibility of adjacent land

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uses; the creation and/or enhancement of public service facilities; and, the purchase of property rights of way and easements or other rights in property necessary for the completion of the public improvements listed above (the "Public Improvements"), are necessary for the further development of the parcels of land described in Exhibit A & Exhibit B attached to this Ordinance for the provision of adequate traffic flow, the increase of property values, and the provision of adequate pedestrian access in the City of Hillsboro. The further development of the parcels in the Careytown Road TIF will place direct additional demand on the Public Improvements.

**SECTION THREE:** That, pursuant to Section 5709.40 of the Ohio Revised Code, further improvements to the parcels in the Careytown Road TIF occurring after the date of this Ordinance are hereby declared to be a public purpose and are exempt from real property taxation commencing, with the first tax year that begins after the effective date of this Ordinance and in which an improvement resulting from the construction of a structure on the parcel first appears on the tax duplicate of real and public utility property and ends on the earlier of (i) 10 years after such date or (ii) the date on which the City can no longer require service payments to be paid on the improvements, all in accordance with the requirement of the TIF Statutes, or (iii) the date on which the specific public infrastructure improvements are paid in full from the Tax Increment Equivalent Fund, as defined in Section 5 hereof, but in no case shall the improvements be exempted from taxation for more than ten (10) years. It is hereby determined that (i) a portion of the improvements shall be exempt from real property taxation, (ii) such portion shall be seventy-five percent (75%) of the assessed value of the improvements, and (iii) the Public Improvements directly benefit, or once made will directly benefit, the Careytown Road development.

**SECTION FOUR:** That pursuant to Section 5709.42 of the Ohio Revised Code, the owner or the owners of the improvements shall be required to make semi-annual service payments in lieu of taxes (the "Service Payments") to the Highland County Treasurer on or before the final dates for payment of real property taxes. This City Council hereby expresses its intention and authorizes the Safety Service Director, the Mayor, or the City Auditor to sign such documents as may be necessary and appropriate to assure the payment of such Service Payments.

**SECTION FIVE:** That pursuant to Section 5709.43 of the Ohio Revised Code, there is hereby established the City of Hillsboro Careytown Road Improvement Tax Increment Equivalent Fund (the "Tax Increment Equivalent Fund"), into which the Service Payments shall be deposited. Money in the Tax Increment Equivalent Fund shall be used to finance the Public Improvements and may be used to make payments to the Hillsboro City School District and/or the Great Oaks Career Center at the discretion of the City Council.

**SECTION SIX:** That the proper city officials are hereby authorized to do all things necessary and proper to carry out Sections 1 through 5 above, including but not limited to filing any required applications for tax exemption with the Highland County Auditor and/or State Tax Commissioner.

**SECTION SEVEN:** That the City Auditor is hereby directed to forward a copy of this Ordinance to the County Auditor of Highland County.

**SECTION EIGHT:** Pursuant to Section 5709.40 of the Ohio Revised Code, the City Auditor or the Economic Development Coordinator is hereby directed to deliver a copy of this

Ordinance to the Director of the Department of Development of the State of Ohio within fifteen days after its passage. On or before March 31 of each year that the exemption set forth herein remains in effect, the City Auditor or the Economic Development Coordinator or other authorized officer of this City shall prepare and submit to the Director of the Department of Development of the State of Ohio the status report required under Section 5709.40 of the Ohio Revised Code.

**SECTION NINE:** That it is hereby found and determined that all formal actions of this City Council concerning and relating to the passage of this Ordinance were taken in an open meeting of this City Council, and that all deliberations of this City Council and of any of its committees that resulted in such formal action were taken in meetings open to the public, in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.

**SECTION TEN:** That this ordinance is hereby declared to be an emergency measure for the reason that the public peace, health, safety and welfare of the inhabitants of the City of Hillsboro require the immediate declaration of public purpose of improvements and granting of property tax exemption as construction of the improvements will commence soon, and this ordinance shall take effect immediately upon its adoption.

Passed this 15<sup>th</sup> day of JUNE, 2023.



~~Tom Eichinger, Council President~~

PROTEM

Attest: Whitney Aliff  
Whitney Aliff, Clerk of Council

Approved: Justin Harsha  
Justin Harsha, Mayor

Date: 6/15/2023

Approved as to form by the City Law Director.

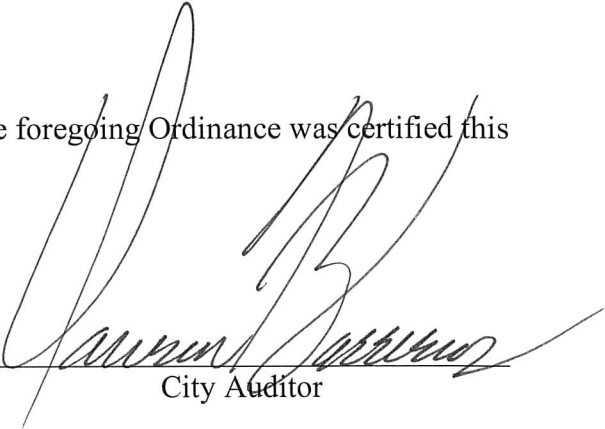
CERTIFICATE

The undersigned hereby certifies that the foregoing is a true and correct copy of Ordinance  
No. -2023-24.

  
Clerk of Council

CERTIFICATE

The undersigned hereby certifies that a copy of the foregoing Ordinance was certified this  
day to the county auditor.

  
City Auditor

Dated: 6-16, 2023

RECEIPT

The undersigned hereby acknowledges receipt of a certified copy of the foregoing  
Ordinance.

  
Highland County Auditor

Dated: JUNE 20, 2023



## EXHIBIT A

Property to be Exempted

Parcel #

25-10-000-249.18





**EXHIBIT B**

Property To be Exempted

Parcel #

25-10-000-249.12

