LEBANON
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AGENDA
Lebanon City Council Meeting
City Building – 50 S. Broadway Avenue
November 28, 2023 - 7:00 p.m.

Call to Order

Roll Call

Invocation

Consideration of Council Meeting Minutes: October 10, 2023 and October 23, 2023.

Consideration of Council Work Session Minutes: September 18, 2023 and October 3, 2023.

Police Department Swearing-in Ceremony

Recognition of visitors

REGULAR ITEMS

PREVIOUS BUSINESS:

1) **Ordinance 2023-101 –** Approving the 2024 Operating Budget which includes total revenues of $120.2 million and total expenditures of $114.9 million

   Sponsor: Messer, Norris, Cope, Eggers, Sellers, Smith

   Abstract
   This legislation will approve the 2024 City of Lebanon Operating Budget, which includes total revenues of $120.2 million and total expenditures of $114.9 million.

2) **Ordinance 2023-102 –** Approving the inter-fund transfers contained in the proposed 2024 Operating Budget

   Sponsor: Messer, Norris, Cope, Eggers, Sellers, Smith

   Abstract
   This legislation will approve the inter-fund transfers that are incorporated into the 2024 Operating Budget.

3) **Ordinance 2023-103 –** Amending Section 911.02 of the Codified Ordinances Providing for Water Use Charges

   Sponsor: Messer, Norris, Cope, Eggers, Sellers, Smith

   Abstract

This ordinance allows for a 4% adjustment to the water consumption rates to ensure the sustainability of the water distribution system and compliance with the enterprise bond covenants as recommended by the updated 2021 Water & Sewer Rate Study.

4) **Ordinance 2023-104 –** Amending Section 913.03 of the Codified Ordinances relating to Sanitary Sewer Use Charges

Sponsor: Messer, Norris, Cope, Eggers, Sellers, Smith

<u>Abstract</u>
This ordinance allows for a 2% adjustment to the sewer consumption rates to ensure the sustainability of the sanitary collection and treatment system as recommended by the updated 2021 Water & Sewer Rate Study.

5) **Ordinance 2023-105 –** Amending Section 131 of the Codified Ordinances relating to purchasing regulations to be consistent with recent State changes

Sponsor: Messer, Norris, Cope, Eggers, Sellers, Smith

<u>Abstract</u>
This ordinance raises the limit for purchases requiring approval by City Council from 50K to 75K to match the revised State of Ohio purchasing thresholds.

6) **Ordinance 2023-106 –** Accepting the annexation of the 12.78-acre property on Miller Road from Turtlecreek Township

Sponsor: Messer, Norris, Cope, Eggers, Sellers, Smith

<u>Abstract</u>
This ordinance accepts the annexation of the Shaw property, a 12.78-acre property on Miller Road, from Turtlecreek Township.

NEW BUSINESS:

7) **Ordinance 2023-111 –** Authorizing an agreement with Warren County to support the exchange of property located along S.R. 63, and a $100,000 payment to the City and Declaring and Emergency

Sponsor: All Members of Council

<u>Abstract</u>
This ordinance will authorize a property exchange between the City of Lebanon and Warren County to support City infrastructure needs along the S.R. 63 corridor and County facility needs adjacent to the Warren County Maintenance garage.

8) **Ordinance 2023-112 –** Authorizing a Community Reinvestment Area (CRA) agreement with Green Bay Packaging to support their facility expansion and Declaring and Emergency

Sponsor: All Members of Council

Abstract
This ordinance approves a CRA agreement with Green Bay Packagng to ensure that they are eligible for the qualified tax exemption under the Pre-1994 program for the expansion of their current facility at 760 Kingsview Drive.

9) **Ordinance 2023-113 –** Amending the City's Community Reinvestment Area (CRA) Program to remove CRA #1 & 7

Sponsor: All Members of Council

Abstract
This ordinance authorizes the removal of CRAs 1 and 7 which encompasses the City's industrial corridor including Lebanon Commerce Center, Kingsview Industrial Park, Columbia Business Park, and various undeveloped land tracts. These are classified as "Pre-1994" CRA's and will be combined into a new CRA district.

10) **Ordinance 2023-114 –** Amending the City's Community Reinvestment Area (CRA) Program to establish CRA #13

Sponsor: All Members of Council

Abstract
This ordinance authorizes the addition of CRA #13 which will incorporate all of the area encompassing CRAs 1 and 7 with an expansion to the area boundary along Kingsview Drive to include the recently annexed Byer property which will facilitate redevelopment and investment under the "Post-1994" program requirements.

11) **Ordinance 2023-115 –** Amending Chapter 152 of the Codified Ordinances relating to Municipal Income Tax and Declaring an Emergency

Sponsor: All Members of Council

Abstract
This Ordinance will amend the Income Tax Ordinance to comply with provisions enacted by the Ohio State Legislature in the State Budget Bill, H.B. 33.

12) **Ordinance 2023-116 –** Amending Section 152.08 of the Codified Ordinances Providing an Income Tax Credit and Declaring an Emergency

Sponsor: All Members of Council

Abstract
This Ordinance will increase the Income Tax Credit from .50% to 1.00% effective January 1, 2024 for residents who pay an income tax to the city where they work.

13) **Resolution 2023-117 –** Acknowledging equal protection for unborn life

Sponsor: All Members of Council

Abstract
This Resolution acknowledges that unborn children are legal and constitutional persons who are entitled to the equal protection of the laws

14) **Ordinance 2023-118 –** Authorizing a purchase agreement with J&V Nguyen LLC to purchase the property at 576 Columbus Avenue and Declaring an Emergency

Sponsor: All Members of Council

Abstract
This ordinance authorizes a purchase agreement with J&V Nguyen LLC to purchase the property at 576 Columbus Avenue to support future economic development and enhancement along the Columbus Avenue corridor as recommended by the Envision Lebanon Comprehensive Plan.

DISCUSSION ITEMS

(a) City Manager's Report
(b) Executive Session

ADJOURN

ORDINANCE NO. 2023-101

AN ORDINANCE TO MAKE FINAL APPROPRIATIONS FOR CURRENT EXPENSES AND OTHER EXPENDITURES OF THE CITY OF LEBANON, STATE OF OHIO, DURING THE FISCAL YEAR ENDING DECEMBER 31, 2024

SECTION 1. Be it ordained by the Council of the City of Lebanon, State of Ohio, that to provide for the current expenses, and other expenditures of the said City of Lebanon during the fiscal year ending December 31, 2024, the attached sums be and they are hereby set aside and appropriated.

SECTION 2. That sums which are expended from the above appropriations and which are proper charges against and are repaid by any other department, person or corporation shall be considered reappropriated for such original purposes; provided that the total appropriations as increased by any such re-payment shall not be exceeded.

SECTION 3. That the sum identified in the 2024 Budget, upon which this Ordinance is based, for the Administrative Reimbursements and Storm Water Utility Fee from the respective funds of Electric, Water, Sewer, Fire, General, Street, Storm Water Utility and Sanitation Funds to the General Fund for Administrative Reimbursement and to the Storm Water Utility Fund for Storm Water Fees and which are herein appropriated, shall be prorated and transferred on an installment basis until the total sum for each fund has been expended; inasmuch as Council has determined that these sums constitute fair and equitable charges for administrative services and storm water utility fees provided to the respective funds.

SECTION 4. That the Auditor of the City of Lebanon be and is hereby authorized to draw warrants on the City Treasury or Depository for payments from any of the foregoing appropriations upon receiving proper approval in accordance with the Charter, the Administrative Code, or other Ordinances of the City of Lebanon.

____
Mayor

Passed: November 28, 2023

Attest:

____
Clerk of Council

Sponsors:
Messer, Norris, Cope, Eggers, Sellers, Smith

City Manager	City Auditor	City Attorney

ORDINANCE NO. 2023-102

AN ORDINANCE AUTHORIZING THE TRANSFERS AND REIMBURSEMENTS ESTABLISHED BY THE 2024 BUDGET

Now, THEREFORE, BE IT RESOLVED by the council of the City of Lebanon, Ohio:

WHEREAS, the City Manager has prepared and submitted to Council, in accordance with the provisions of Section 7.02 of the Charter of the City of Lebanon, a budget for the year 2024; and

WHEREAS, Council has reviewed said budget for 2024 by function as set forth in Appropriation Ordinance No. 2023-101;

SECTION 1. That in accordance with City Council's review of the total 2024 Operating Budget, the amounts to be transferred and reimbursed to the various funds are hereby authorized for the current year;

1. From the General Fund

101-1520 to the Cemetery Fund	$60,000.00	
101-1520 to the Fire Fund	$150,000.00	
101-1520 to the Capital Fund	$600,000.00	
101-1520 to the Industrial Development Fund	$162,000.00	
101-1520 to the Bike Trail Res/Repl. Fund	$50,000.00	
101-1520 to the Parks Res/Repl. Fund	$50,000.00	
101-1520 to the Public Safety Res & Repl Fund	$100,000.00	
Total for General Fund		$1,172,000.00

2. From the Fire Fund

213-8120 to the Fire Res/Repl. Fund	$150,000.00	
Total for Fire Fund		$150,000.00

3. From the Parking Fund

214-1060 to the Street Fund	$10,000.00	
Total For Parking Fund		$10,000.00

4. From the State Highway Fund

222-6310	to the Street Fund	$30,000.00	
	Total For State Highway Fund		$30,000.00

5. From the Capital Fund

408-0100	to the Res/Repl. Fund	$95,000.00	
408-0100	to the OPWC Capital Grant Fund	$4,100,000.00	
	Total For Capital Fund		$4,195,000.00

6. From the Electric Fund

604-6410	to the Electric Sys. Imp. Fund	$10,000,000.00	
604-6450	to the Electric Res/Rep Fund	$400,000.00	
	Total For Electric Fund		$10,400,000.00

7. From the Water Fund

605-6510	to the Water Bond Fund	$638,900.00	
605-6510	to the Water Sys. Imp. Fund	$1,600,000.00	
	Total For Water Fund		$2,238,900.00

8. From the Sewer/Wastewater Fund

606-6610	to the Sewer Bond Fund	$726,280.00	
606-6610	to the Sewer Force Main Fund	$250,000.00	
606-6610	to the Sewer Sys. Imp. Fund	$95,000.00	
606-6621	to the Sewer Res/Repl. Fund	$75,000.00	
	Total For Sewer/Wastewater Fund		$1,146,280.00
	Total All Funds		**$19,342,180.00**

SECTION 2. That the Auditor of the City of Lebanon be and is hereby authorized to draw warrants on the City Treasury or Depository for payments from any of the foregoing appropriations upon receiving proper approval in accordance with the Charter, the Administrative Code, or other Ordinances of the City of Lebanon.

____
Mayor

Passed: November 28, 2023

Attest:

____
Clerk of Council

Sponsors:
Messer, Norris, Cope, Eggers, Sellers, Smith

City Manager	City Auditor	City Attorney

ORDINANCE NO. 2023-103

AN ORDINANCE AMENDING SECTION 911.02 OF THE CODIFIED ORDINANCES PROVIDING FOR WATER USE CHARGES

WHEREAS, the Council of the City of Lebanon, Ohio desires to amend Section 911.02 of the Lebanon Codified Ordinances;

NOW, THEREFORE, BE IT ORDAINED, by the Council of the City of Lebanon, Ohio:

SECTION 1. That Section 911.02 of the Lebanon Codified Ordinances shall be amended to read as follows:

§ 911.02 WATER USE CHARGES.

The owner, person, firm or individual in charge of any building or property within or without the corporate limits of the city, which building or property is connected to the water system of the city, or to which property water service is available, shall pay to the city amounts for the use of such service as provided below. The following water rates shall be effective for bills rendered after January 1, ~~2023~~ ***2024.***

(A) *Within the corporation.*

(1) Effective January 1, ~~2023~~ ***2024*** there shall be a minimum charge for the first 2500 gallons of water, based on the size of the meter installed, as follows:

Meter Size (Inches)	Rate
¾ (and smaller)	~~$20.27~~ ***$21.08***
1	~~$33.93~~ ***$35.29***
1½	~~$67.62~~ ***$70.32***
2	~~$108.11~~ ***$112.43***
3	~~$202.82~~ ***$210.93***
4	~~$338.43~~ ***$351.97***
6	~~$676.43~~ ***$703.49***
8	~~$1,477.59~~ ***$1,536.69***
10	~~$2,841.55~~ ***$2,955.21***

(2) Additional water shall be charged for as follows: All water in excess of 2500 gallons shall be billed at the rate of ~~$6.47~~ ***$6.73***per 1000 gallons.

SECTION 2. This ordinance is necessary for the preservation of the public peace, health safety, morals and welfare of the City of Lebanon, Ohio and shall take effect at the earliest period allowable by law.

____
Mayor

Passed: November 28, 2023

Attest:

____
Clerk of Council

Sponsors:
Messer, Norris, Cope, Eggers, Sellers, Smith

City Manager	City Auditor	City Attorney

ORDINANCE NO. 2023-104

AN ORDINANCE AMENDING SECTION 913.03 OF THE CODIFIED ORDINANCES RELATING TO SANITARY SEWER USE CHARGES

WHEREAS, the Council of the City of Lebanon, Ohio desires to amend Section 913.03 of the Lebanon Codified Ordinances;

NOW, THEREFORE, BE IT ORDAINED, by the Council of the City of Lebanon, Ohio:

SECTION 1. That Section 913.03 of the Lebanon Codified Ordinances shall be amended to read as follows:

§ 913.03 SEWER USE CHARGES.

(A) *Within the corporation.*

(1) Where the building or property is served exclusively by the water system owned and operated by the city, the amount charged shall be measured and the quantity determined from the water meter for such building or property. Where part of the water metered does not enter the sanitary sewer system, then that part which does not enter the sanitary sewer system may be excluded from the quantity of water on which the charge is based. The owner or person in charge of the property shall be required to provide and install, at his or her expense, additional metering equipment so that the quantity of water which is to be the basis for the sewer charge may be accurately determined. The following sewer rates shall be effective for bills rendered after ~~January 1, 2023~~ ***January 1, 2024.***

(2) Effective ~~January 1, 2023~~ ***January 1, 2024*** there shall be a minimum charge for the first 2,500 gallons of ~~$20.62~~ ***$21.03***. All usage over 2,500 gallons shall be charged at ~~$5.68~~ ***$5.79*** per 1,000 gallons.

SECTION 2. This ordinance is necessary for the preservation of the public peace, health safety, morals and welfare of the City of Lebanon, Ohio and shall take effect at the earliest period allowable by law.

____
Mayor

Passed: November 28, 2023

Attest:

____
Clerk of Council

Sponsors:
Messer, Norris, Cope, Eggers, Sellers, Smith

City Manager	City Auditor	City Attorney

ORDINANCE NO. 2023-105

AN ORDINANCE AMENDING CHAPTER 131 OF THE CODIFIED ORDINANCES UPDATING PURCHASING REGULATIONS

WHEREAS, the Council of the City of Lebanon, Ohio desires to amend Section 131 of the Lebanon Codified Ordinances to be consistent with State purchasing regulations.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Lebanon, Ohio:

SECTION 1. That Section 131 of the Lebanon Codified Ordinances, providing for an update to purchasing regulations, shall be modified as attached in the exhibit.

SECTION 2. This Ordinance is necessary for the preservation of the public peace, health, safety, morals and welfare of the City of Lebanon, Ohio and shall take effect at the earliest period allowed by law.

____
Mayor

Passed: November 28, 2023

Attest:

____
Clerk of Council

Sponsors:
Messer, Norris, Cope, Eggers, Sellers, Smith

City Manager	City Auditor	City Attorney

ORDINANCE NO. 2023-106

AN ORDINANCE ACCEPTING AN ANNEXATION OF 12.7807 ACRES KNOWN AS THE SHAW PROPERTY FROM TURTLECREEK TOWNSHIP TO THE CITY OF LEBANON

WHEREAS, on May 23, 2023 this Council adopted Ordinance No. 2023-050, approving an annexation agreement with the Board of Township Trustees of Turtlecreek Township, Warren County, Ohio and authorizing and directing the City Manager to execute and deliver said annexation agreement for certain real property proposed to be annexed to the City of Lebanon from Turtlecreek Township, Warren County, Ohio, known as the “Shaw Property” and identified by Warren County Auditor PARID Nos 0925100020 (Pt.) and 0925100040; and

WHEREAS, on August 24, 2023, the Warren County Board of County Commissioners enacted Resolution No. 23-1102, authorizing the annexation of said territory, which Resolution was delivered to the Agent for the Petitioners and the Clerk of the Lebanon City Council on August 28, 2023 with a certified transcript of proceedings pursuant to R.C. 709.022 and R.C. 709.033.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Lebanon, State of Ohio:

SECTION 1. That the annexation of real estate in Warren County and adjacent to the City of Lebanon, an accurate map of which territory, together with a petition for its annexation and other documents related thereto, and a certified transcript of the proceedings of the Warren County Board of County Commissioners in relation thereto are and have been on file for sixty (60) days with the Clerk of this Council, is hereby accepted pursuant to R.C. 709.04.

SECTION 2. That this Ordinance shall become effective on the earliest date allowed by law.

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Mayor

Passed: November 28, 2023

Attest:

____
Clerk of Council

Sponsors:
Messer, Norris, Cope, Eggers, Sellers, Smith

City Manager	City Auditor	City Attorney

ORDINANCE NO. 2023-111

AN ORDINANCE AUTHORIZING THE CITY MANAGER TO EXECUTE AN AGREEMENT WITH THE WARREN COUNTY COMMISSIONERS FOR REAL PROPERTY EXCHANGE

WHEREAS, the Warren County Commissioners wishes to acquire approximately 5.0001 acres of real property from the City as outlined in the attached agreement for future county facility expansion; and

WHEREAS, the City wishes to acquire 0.3157 acres of real property and 1.9387 acres of State Highway easement, for a total acreage of 2.2544 acres to support a future water booster station and widening of S.R. 63; and

WHEREAS, in addition to the property exchange, the County agrees to compensate the City $100,000 to be used for engineering related services associated with the future widening of S.R. 62.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Lebanon, Ohio:

SECTION 1. That the City Manager be authorized and directed to execute an Agreement between the City of Lebanon and Warren County.

SECTION 2. This Ordinance is necessary for the preservation of the public peace, health safety, morals and welfare of the City of Lebanon, Ohio, then this Ordinance earliest period allowable by law.

____
Mayor

Passed: December 12, 2023

Attest:

____
Clerk of Council

Sponsors:
All Members of Council

City Manager	City Auditor	City Attorney

REAL PROPERTY EXCHANGE AGREEMENT

THIS REAL PROPERTY AGREEMENT (the "Agreement") is entered into by and between the City of Lebanon, Ohio, an Ohio municipal corporation (the "City") and the Warren County Ohio Board of Commissioners (the "Warren County"). Collectively City and Warren County are referred to in this Agreement as the "Parties".

BACKGROUND STATEMENTS

The City is the fee simple owner of a 5.001-acre tract, Warren County, Ohio, which real estate is identified in this Agreement as "Tract 1".

Tract 1 is not a legally recognized parcel and the approximate location and dimensions are shown on Exhibit A attached hereto and incorporated by reference. The final dimensions of Tract 1 are subject to governmental approval of lot splits.

Warren County is the fee simple owner of a 0.3157-acre tract, Warren County, Ohio, which real estate is identified in this Agreement as "Tract 2a", and a 1.9387-acre highway easement area within tax parcel number 1212300005, Warren County, Ohio, which real estate is identified in this Agreement as "Tract 2b".

Tract 2a is not a legally recognized parcel and its approximate location and dimensions are shown on Exhibit A attached hereto and incorporated by reference. The final dimensions of Tract 2a are subject to governmental approval of lot splits. Tract 2b is not a legally recognized dedicated highway easement and its approximate location and dimensions are shown on Exhibit A attached hereto and incorporated by reference. The final dimensions of Tract 2b are subject to governmental approval of said dedication.

The Parties desire to exchange with each other their respective real estate parcels Tract 1 Tract 2a, and Tract 2b with the County also compensating the City $100,000.

To accomplish these objectives, the Parties agree as follows:

AGREEMENT

In consideration of the promises and the respective covenants, obligations, representations, and warranties set forth herein, the adequacy of which consideration is hereby mutually acknowledged, and other good and valuable consideration, the receipt of which is hereby acknowledged, and incorporating by reference the Background Statements above and intending to be legally bound, City and County agree as follows:

1. **PROPERTY:** The City agrees to convey to Warren County and Warren County agrees to accept from the City title and ownership of Tract 1.

Warren County agrees to convey to the City and the City agrees to accept from Warren County title and ownership to Tract 2a.

Warren County agrees to dedicate a highway easement known as Tract 2b to the City.

Warren County shall purchase Tract 1 from the City, and the City shall convey title and ownership of Tract 1 to Warren County, for the sum of $100,000 in addition to the conveyance of Tract 2a and 2b.

2. **CONTINGENCIES:** This Agreement is contingent upon the creation of Tract 1 and Tract 2a as separate and legally transferable parcels.

3. **CLOSING**: The closing (the "Closing") shall be held no later than thirty (30) days of the date of the satisfaction of the last occurring contingency to be satisfied in Section 2 above, at a time and place as shall be mutually agreed upon.

4. **CONVEYANCE**: At Closing, each Party shall convey title to the respective tract(s) to the other in fee simple by general warranty deed, in an "as is/where is condition", warranting title thereto to be free and clear of all liens, defects, and encumbrances. Each Party may obtain title insurance at its own expense, and the costs of a common closing agent shall be shared equally.

5. **POSSESSION**: Possession of all tracts conveyed hereunder shall occur and be delivered on the date and at the time of Closing.

6. **TAXES AND ASSESSMENTS**: There shall be no proration of unpaid taxes and assessments, except that no taxes or assessments shall be unpaid which are due and payable prior to the date of Closing. Following Closing each Party shall be responsible for payment of real estate taxes and assessments on its specific land parcel for all subsequent years that it owns such parcel.

7. **DUTIES OF CITY AND WARREN COUNTY AT CLOSING:**

(a) At the Closing, the City shall deliver to Warren County or the settlement agent, as applicable, the following:

(1) A duly executed and acknowledged general warranty deed conveying good and indefeasible title in fee simple to Tract 1 1, free and clear of any and all liens, encumbrances, conditions, easements, assessments, reservations, and restriction, except as permitted herein and/or approved by Warren County;
(2) Evidence of its capacity and authority for the Closing of this transaction;
(3) Evidence that all real estate taxes and assessments are current;
(4) All other documents necessary to close this transaction;
(5) The City shall be responsible for payment of the real estate transfer tax, if any, and the deed recording fee for Tract 1.

(b) At the Closing, Warren County shall deliver to the City or the settlement agent, as applicable, the following:

(1) A duly executed and acknowledged general warranty deed conveying good and indefeasible title in fee simple to Tract 2a, free and clear of any and all liens, encumbrances, conditions, easements, assessments, reservations, and restrictions, except as permitted herein and/or approved by City;
(2) A duly executed standard highway easement and agreement for Tract 2b.
(3) The $100,000 fee compensation.
(3) Evidence of its capacity and authority for the Closing of this transaction;
(4) Evidence that all real estate taxes and assessments are current;
(5) All other documents necessary to close this transaction;
(6) Warren County shall be responsible for payment of the real estate transfer tax, if any, and the deed recording fee for Tract 2a.

8. MISCELLANEOUS:

(a) Any notice provided under this Agreement shall be in writing and given to the other party at the party's address stated in this Agreement, or at such other address as a party may designate in a notice. Notice shall be deemed given when (1) personal service of the notice is made on the party to be notified; (2) the notice is mailed to the party to be notified by certified or registered United States mail, return receipt requested, postage prepaid; (3) the notice is sent to the party to be notified by express courier such as "Federal Express", "UPS", Express Mail", or such other similar carrier guaranteeing next day delivery; or (4) the notice is received at the facsimile (fax) number of the party as listed below.

(b) Notices shall be sent to the following addresses:

WARREN COUNTY: 460 Justice Drive
Lebanon, Ohio 45036

CITY: 50 S. Broadway Ave.
Lebanon, Ohio 45036

(c) This Agreement shall be construed under and in accordance with the laws of the State of Ohio.

(d) This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective heirs, executors, administrators, legal representatives, successors, and assigns.

(e) In case any one or more of the provisions contained in this Agreement shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision hereof, and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.

(f) This Agreement constitutes the sole and only agreement of the parties hereto and supersedes any prior understandings or written or oral agreements between the parties respecting the transaction and cannot be changed except by their written consent.

(g) Time is of the essence of this Agreement.

(h) Words of any gender used in this Agreement shall be held and construed to include any other gender, and words in the singular number shall be held to include the plural, and vice versa unless the context requires otherwise.

(i) By signing below, the parties to this transaction acknowledge receipt of a copy of this Agreement.

(j) The effective date of this Agreement shall be the latest date of a required signature, as indicated below.

IN WITNESS WHEREOF, this Agreement has been duly executed by the undersigned City and Warren County as of the dates set forth beneath their respective signature blocks.

WARREN COUNTY BOARD OF COMMISSIONERS: DATE

________________________________ _______________

________________________________ _______________

________________________________ _______________

CITY OF LEBANON, OHIO

________________________________ _______________

ORDINANCE NO. 2023-112

ORDINANCE AUTHORIZING A COMMUNITY REINVESTMENT AREA AGREEMENT WITH GREEN BAY PACKAGING, INC. FOR PROPERTY LOCATED AT 760 KINGSVIEW DRIVE IN THE CITY OF LEBANON, OHIO; AND DECLARING AN EMERGENCY

WHEREAS, The City of Lebanon, Ohio (the "City") has encouraged the development of real property and the acquisition of personal property in areas designated as community reinvestment areas ("CRAs," or singularly, a "CRA"); and

WHEREAS, the City Council of the City (the "Council") adopted Ordinance No. 6423 on November 14, 1989, designating the area specified in the Ordinance as the CRA No. 7 pursuant to Ohio Revised Code Sections 3735.65 through 3735.70 as those sections provided prior to July 1, 1994, and authorized a real property tax exemption for the construction of new structures and the remodeling of existing structures within the boundaries of the CRA No. 7 in accordance Ohio Revised Code Sections 3735.65 through 3735.70 as those sections provided prior to July 1, 1994; and

WHEREAS, the Council adopted Ordinance No. 2013-087 on August 13, 2013, authorizing an expansion of CRA No. 7 pursuant to Ohio Revised Code Sections 3735.65 through 3735.70 as those sections provided prior to July 1, 1994; and

WHEREAS, Green Bay Packaging, Inc. (the "Company") is desirous of expanding its facility at 760 Kingsview Drive, Lebanon, Ohio 45036 (the "Property") that will consist of approximately 117,000 square feet of additional production area (the "Project"), provided that the appropriate development incentives are available to support the economic viability of the buildings and structures to be constructed on the Property; and

WHEREAS**,** the City having the authority for the stated type of project is desirous of providing the Company with incentives available for the Project in said CRA No. 7 in accordance with Chapter 159 of the Lebanon Codified Ordinances and pursuant to Ohio Revised Code Sections 3735.65 through 3735.70 as those sections provided prior to July 1, 1994; and

WHEREAS**,** the City has determined and has recommended the same to the City Council that the Project is eligible for real property tax exemption pursuant to Chapter 159 of the Lebanon Codified Ordinances, and that the Company is qualified as financially responsible and experienced in business to create and preserve employment opportunities in CRA No. 7 and improve the economic climate of the City; and

WHEREAS, pursuant to Ohio Revised Code Section 3735.671(A) and in conformance with the format required under Ohio Revised Code Section 3735.671(B), the City and the Company desire to enter into this CRA Agreement with respect to the matters described in the Agreement.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LEBANON:

SECTION 1. This Council hereby determines that the Company is qualified to receive CRA tax abatements with respect to Property, in accordance with Chapter 159 of the Lebanon Codified Ordinances and pursuant to Ohio Revised Code Sections 3735.65 through 3735.70 as those sections provided prior to July 1, 1994; and.

SECTION 2. This Council hereby approves the CRA Agreement attached to this Ordinance as Exhibit A, which CRA Agreement shall be in the form required by R.C. Section 3735.671 and shall provide a tax exemption for the Property due to the completion of the Project for a period of fifteen years in an amount equal to one hundred percent (100%) of the increase in assessed value of the Property as a result of the completion of the Project at the Property.

SECTION 3. That the City Manager is hereby authorized to act on behalf of the City, to execute, deliver, and perform the CRA Agreement, substantially in the form attached to this Ordinance, with such changes as are consistent with this Ordinance and not materially adverse to the City, both of which shall be conclusively evidenced by the signature of the Housing Officer of the City on the CRA Agreement.

SECTION 4. The City agrees to submit a copy of this Agreement to the Ohio Department of Development at the same time as the annual report for that calendar year, all pursuant to R.C. 3735.671.

SECTION 5. This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, morals, and welfare of the City of Lebanon; and, for the further reason, that the direct execution of the aforesaid agreement is necessary to ensure the timely construction of the Project improvements, then this Ordinance shall take effect immediately upon its adoption.

____
Mayor

Passed: November 28, 2023

Attest:

____
Clerk of Council

Sponsors:
All Members of Council

City Manager	City Auditor	City Attorney

EXHIBIT A

COMMUNITY REINVESTMENT AREA AGREEMENT

(See Attached)

COMMUNITY REINVESTMENT AREA AGREEMENT

This **COMMUNITY REINVESTMENT AREA AGREEMENT** (the "Agreement") is made and entered into effective this ___ day of __________, 2023 between the **CITY OF LEBANON, OHIO**, a municipal corporation duly organized and validly existing under the Constitution and laws of the State of Ohio and its Charter, with its main offices located at 50 South Broadway, Lebanon, Ohio 45036 (the "City"), and **GREEN BAY PACKAGING, INC.,** a Wisconsin corporation (the "Property Owner"), having its principal office at 1700 North Webster Court Green Bay, WI 54302.

WITNESSETH:

WHEREAS, the City has encouraged the development of real property located in the area designated as Community Reinvestment Area No. 7; and

WHEREAS, the Company is desirous of expanding its facility at 760 Kingsview Drive, Lebanon, Ohio 45036 (the "Property"; **Exhibit A**) that will consist of approximately 117,000 square feet of additional production area (the "Project"), provided that the appropriate development incentives are available to support the economic viability of the buildings and structures to be constructed on the Property; and

WHEREAS, the City Council of the City (the "Council") adopted Ordinance No. 6423 on November 14, 1989, designating the area specified in the Ordinance as the Community Reinvestment Area No. 7 pursuant to Ohio Revised Code Sections 3735.65 through 3735.70 as those sections provided prior to July 1, 1994, and authorized a real property tax exemption for the construction of new structures and the remodeling of existing structures within the boundaries of the Community Reinvestment Area No. 7 in accordance Ohio Revised Code Sections 3735.65 through 3735.70 as those sections provided prior to July 1, 1994; and

WHEREAS, the Council adopted Ordinance No. 2013-087 on August 13, 2013, authorizing an expansion of Community Reinvestment Area No. 7 pursuant to Ohio Revised Code Sections 3735.65 through 3735.70 as those sections provided prior to July 1, 1994; and

WHEREAS, the City having the authority for the stated type of project is desirous of providing the Company with incentives available for the Project in said Community Reinvestment Area No. 7 in accordance with Chapter 159 of the Lebanon Codified Ordinances and pursuant to Ohio Revised Code Sections 3735.65 through 3735.70; and

WHEREAS, the City has determined and has recommended the same to the City Council that the Project is eligible for real property tax exemption pursuant to Chapter 159 of the Lebanon Codified Ordinances, and that the Company is qualified as financially responsible and experienced in business to create and preserve employment opportunities in Community Reinvestment Area No. 7 and improve the economic climate of the City; and

WHEREAS, by Ordinance No. 2023-, a copy of which is attached as **Exhibit B** (the "Ordinance") the Lebanon City Council has authorized the Lebanon City Manager to execute this Agreement.

WHEREAS, pursuant to Ohio Revised Code Section 3735.671(A) and in conformance with the format required under Ohio Revised Code Section 3735.671(B), the City and the Owner desire to enter into this Agreement with respect to the matters described in this Agreement.

NOW, THEREFORE, in consideration of the mutual obligations contained in this Agreement and the benefit to be derived by the City and the Owner from the execution of this Agreement the City and the Owner agree as follows:

Section 1. The estimated total cost of the improvements to the Property for said Project is expected to be approximately $47,500,000. The Project is anticipated to be completed no later than December 31, 2024.

The City and the Owner acknowledge that the investment and cost associated with the Project may increase or decrease. The City and the Owner acknowledge that the cost of the Project does not and will not necessarily equal the taxable or assessed value of the Property following completion of the Project.

The assumptions and estimates provided in this Section 1 are good faith estimates provided pursuant to Ohio Revised Code Section 3735.671(B) and shall not be construed in a manner that would limit the amount or term of the tax exemptions provided in this Agreement. The assumptions and estimates provided in Section 1 are based on forward-looking assessments of market conditions for commercial development in Ohio and on assumed increases in assessed value that may occur as a result of the development in and around the Property. The City and the Owner agree that the assumptions and estimates provided in this Section 1 are not a guarantee of future performance by the Owner.

Section 2. The Owner currently estimates the Project will result in an additional 30 new full-time employees on the Property within three years of Project completion, with such employment to commence in November 2024. The Owner currently estimates that the total employment of the new full-time employees on the Property will result in approximately $1,772,600.00 of total payroll each year.

The Owner, as of this Agreement, has 105 full-time employees who will be retained at the facility as a result of the project. The current total annual payroll attributable to the retained full-time employees is approximately $?.

The estimates provided in this Section 2 are good faith estimates provided pursuant to Ohio Revised Code Section 3735.671(B) and shall not be construed in a manner that would limit the amount or term of the tax exemptions provided in this Agreement. The City and the Owner recognize that the employment and payroll estimates associated with the Project may increase or decrease. The City and the Owner agree that the estimates provided in this Section 2 are not a guarantee of future performance by the Owner.

Section 3. Pursuant to Ohio Revised Code Section 3735.67, Chapter 159 of the Lebanon Codified Ordinances, and subject to the terms and conditions of this Agreement, the City hereby grants the Owner a tax exemption for the Property for a period of fifteen (15) years in an amount equal to one hundred percent (100%) of the increase in assessed value of the Property as a result of the completion of the Project at the Property. The exemption from real property taxation referenced in Section 3 is a community reinvestment area exemption (the "CRA Exemption"). The CRA Exemption for any portion of the Project shall commence the first year for which such portion of the Project would first be taxable were such portion of the Project not exempted from taxation. No exemption shall commence after January 1, 2026, nor extend beyond December 31, 2040.

Section 4. The Owner shall pay or cause to be paid such real property taxes as are not exempted under this Agreement and are charged against the Property and shall file all tax reports and returns as required by law. If the Owner fails to pay such taxes or file such returns and reports, exemptions from taxation granted under this Agreement with respect to the Property are rescinded beginning with the year for which such taxes are charged or such reports or returns are required to be filed and thereafter; provided, that such failure is not corrected within thirty (30) days of written notice thereof to the Owner.

Section 5. The Owner hereby certifies that at the time this Agreement is executed, the Owner does not owe any delinquent real or tangible personal property taxes to any taxing authority of the State of Ohio, and does not owe delinquent taxes for which the Owner is liable under Ohio Revised Code Chapters 5733, 5735, 5739, 5741, 5743, 5747, or 5753, or, if such delinquent taxes are owed, the Owner currently is paying the delinquent taxes pursuant to an undertaking enforceable by the State of Ohio or an agent or instrumentality thereof, has filed a petition in bankruptcy under 11 U.S.C.A. 101, et seq., or such a petition has been filed against the Owner. For the purposes of this certification, delinquent taxes are taxes that remain unpaid on the latest day prescribed for payment without penalty under the chapter of the Ohio Revised Code governing payment of those taxes.

Section 6. The City shall perform such acts as are reasonably necessary or appropriate to effect, claim, reserve, and maintain exemptions from taxation granted under this Agreement including, without limitation, joining in the execution of all documentation and providing any necessary certificates required in connection with such exemptions.

The City Housing Officer shall, upon completion of the remodeling or construction of an industrial improvement meeting the requirements for the CRA Exemption and to which this Agreement applies, forward to the Warren County Auditor (i) a copy of the Owners' initial Commercial Applications, and (ii) a certification of the eligibility of such industrial remodeling or construction to be placed on the tax list and duplicate by the Warren County Auditor as exempt property, as required by Ohio Revised Code Section 3735.67(C).

Section 7. If for any reason the City revokes its designation of Community Reinvestment Area No. 7 containing the Property, or the Director of the Ohio Department of Development revokes certification of Community Reinvestment Area No. 7 containing the Property, entitlements granted under this Agreement shall continue for the number of years specified under this Agreement unless the Owner materially fails to fulfill its obligations under this Agreement and the City terminates or modifies exemptions from taxation granted pursuant to this Agreement with respect to the Property.

Section 8. If the Owner materially fails to fulfill its obligations under this Agreement, or if the City determines that the certification as to delinquent taxes required by this Agreement is fraudulent, the City may terminate or modify the exemptions from taxation granted under this Agreement with respect to the Property, and may require the repayment of the amount of taxes that would have been payable had the Property not been exempted from taxation under this Agreement. The City Council may, in making any of the determinations contemplated by this Section 8, secure repayment of such taxes that are required to be repaid by a lien on the Property in the amount required to be repaid. Such a lien shall attach, and may be perfected, collected, and enforced, in the same manner as a mortgage lien on real property, and shall otherwise have the same force and effect as a mortgage lien on real property.

Section 9. The Owner shall provide to the proper Tax Incentive Review Council any information reasonably required by that Council to evaluate the Owner's compliance with this Agreement, including returns filed pursuant to Ohio Revised Code Section 5711.02 if requested by the Tax Incentive Review Council.

Section 10. This Agreement is not transferable or assignable by the Owner without the express written approval of the City.

Section 11. Exemptions from taxation granted under this Agreement shall be revoked with respect to the Property if it is determined that the Owner, any successor to the Owner or any related member (as those terms are defined in Ohio Revised Code Section 3735.671(E)) has violated the prohibition against entering into this Agreement under Ohio Revised Code Sections 3735.671(E), 5709.62 or 5709.63 prior to the time prescribed by those sections.

Section 12. The City and the Owner acknowledge that this Agreement must be approved by formal action of the legislative authority of the City as a condition for the Agreement to take effect. This Agreement takes effect upon such approval.

Section 13. The Owner affirmatively represents and agrees that it does not owe: (i) any delinquent taxes to the State of Ohio or a political subdivision of the State; (ii) any moneys to the State or a state agency for the administration or enforcement of any environmental laws of the State; and (iii) any other moneys to the State, a state agency or a political subdivision of the State that are past due, whether or not the amounts owed are being contested in a court of law.

Section 14. The Owner agrees to follow non-discriminating hiring practices and acknowledges that no individual may be denied employment solely on the basis of race, religion, sex, disability, color, national origin, ancestry, or any other classification that is now or may become a classification protected by Federal or State law.

Section 15. The Owner affirmatively represents and agrees it has made no false statements to the State, the City, or any other local political subdivisions in the process of obtaining approval of the community reinvestment area incentives for the Buildings. If any representative of the Owner has knowingly made a false statement to the State or a local political subdivision to obtain the community reinvestment area incentives, the Owner shall be required to immediately return all benefits received under this Agreement pursuant to Ohio Revised Code Section 9.66(C)(2) and shall be ineligible for any future economic development assistance from the State, any State agency or a political subdivision pursuant to Ohio Revised Code Section 9.66(C)(1). Any person who provides a false statement to secure economic development assistance may be guilty of falsification, a misdemeanor of the first degree, pursuant to Ohio Revised Code Section 2921.13(D)(1), which is punishable by a fine of not more than $1,000 and/or a term of imprisonment of not more than six months.

Section 16. The City agrees to submit a copy of this Agreement to the Ohio Department of Development at the same time as the annual report for that calendar year.

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IN WITNESS WHEREOF, the City of Lebanon, Ohio, pursuant to Ordinance Number _ ____________, passed____________, has caused this instrument to be executed by Scott C. Brunka, its City Manager, as of the date and year first above written, and the Owner has caused this instrument to be executed by the authorized representative named below as of the date and year first above written.

CITY OF LEBANON, OHIO

By: ______________________________

Scott C. Brunka
City Manager
City of Lebanon, Ohio

Approved as to Form:

____
Mark S. Yurick
City Attorney
City of Lebanon, Ohio

GREEN BAY PACKAGING, INC.

By: ______________________________

Name: ______________________________

Title: ______________________________

<u>EXHIBIT A</u>

<u>PROPERTY</u>

The Property includes the following parcels in Lebanon, Ohio 45036:

1. 760 Kingsview Drive; Warren County Parcel ID Number 12033550011

EXHIBIT B

ORDINANCE NO. 2023 -

(See Attached)

ORDINANCE NO. 2023-113

ORDINANCE AMENDING CHAPTER 159 OF THE CITY'S CODIFIED ORDINANCES TO WITHDRAW AREA FROM THE CITY'S COMMUNITY REINVESTMENT AREA PROGRAM AND TO REFORMAT CHAPTER 159

WHEREAS, this Council has previously adopted Ordinance No. 6199 on May 10, 1998 establishing a Community Reinvestment Area ("CRA") and CRA program in the City and enacting Chapter 159 of the Codified Ordinances; and

WHEREAS, this Council has previously amended Ordinance No. 6199 and Chapter 159 by Ordinance Nos. 6243, 6423, 6769, 2013-087, 2018-100, 2018-101, 2022-110, 2022-111, 2023-031, 2023-032, and 2023-057 which amendments reduced, expanded and changed the boundaries of the CRA; and

WHEREAS, this Council hereby determines that it is in the best interest of the City and its constituents to further amend the City's CRA program and Chapter 159 to make the program more consistent with the City's current Envision Lebanon-Comprehensive Plan;

NOW THEREFORE, BE IT ORDAINED by the Council of the City of Lebanon, Warren County Ohio:

SECTION 1. That Ordinance No. 6199, as amended by Ordinance Nos. 6243, 6423, 6769, 2013-087, 2018-100, 2018-101, 2022-110, 2022-111, 2023-031, 2023-032, and 2023-057 is hereby amended to reduce the boundaries of the CRA, by removing the area designated in Exhibit A attached hereto and incorporated herein, and CRA No. 1 and No. 7 are hereby terminated.

SECTION 2. That Chapter 159 Tax Abatement Program which presently reads as set forth in Exhibit 1 attached hereto.

Shall be amended to read as set forth in Exhibit 2 attached hereto.

SECTION 3. That this Council confirms its findings that Community Reinvestment Areas Nos. 2, 8, 9, 10, 11, and 12 are ones in which housing facilities or structures of historical significance are located and also ones in which new housing construction and repair of existing facilities or structures have been discouraged.

SECTION 4. That this Council hereby finds and determines that all formal actions relative to the passage of this Ordinance were taken in an open meeting of this Council that all deliberations of Council and of its committees, if any, which resulted in formal action were taken in meetings open to the public, in full compliance with the applicable legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 5. This Ordinance shall be in full force and effect at the earliest date permitted by law.

____
Mayor

Passed: December 12, 2023

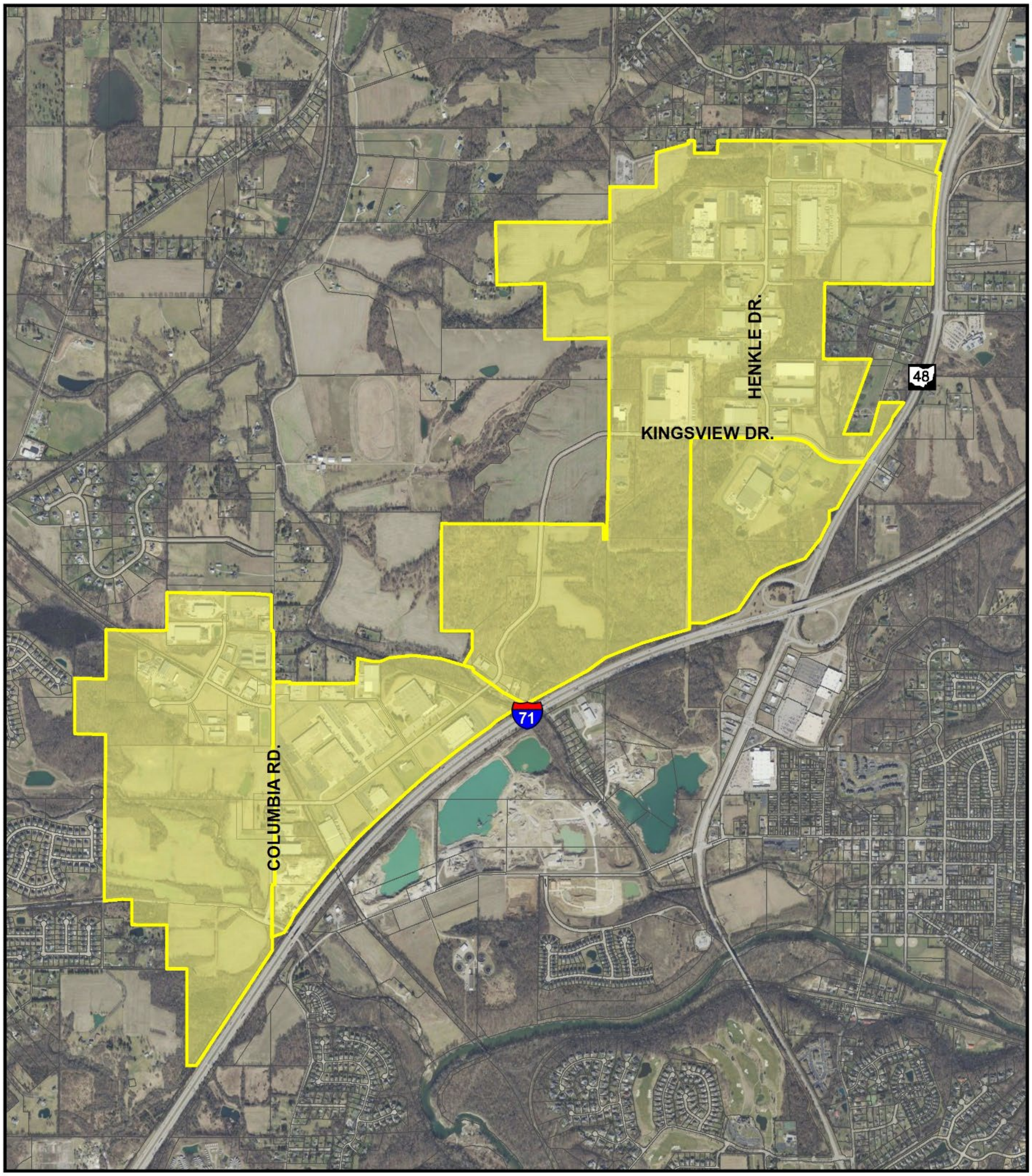
Attest:

____
Clerk of Council

Sponsors:
All Members of Council

City Manager	City Auditor	City Attorney

EXHIBIT A
AREAS TO BE WITHDRAWN FROM CRA PROGRAM



COMMUNITY REINVESTMENT AREA NO. 1 and 7

Proposed CRA Boundary - 1,397 acres

LEBANON

The boundaries of CRA No. 1 and 7 depicts the areas designated to be terminated as of the date of Ordinance No. 2023-113.

N W E S

1 " = 2,000 '

EXHIBIT A

CRA No. 1 and 7

Parcel Property Listing

CRA No. 1 and 7 consists of the following parcel numbers indentified in the records of the Warren County Auditor's Office as of the date of Ordinance No. 2023-113.

	Parcel Number	Address
1	12032000072	W TURTLECREEK-UNION RD
2	12032000220	2175 DEERFIELD RD
3	12031760080	1087 MANE WAY
4	12032630020	2600 HENKLE DR
5	12033550170	2675 HENKLE DR
6	12032630010	2650 HENKLE DR
7	12034510220	2700 HENKLE DR
8	12034510240	TURTON DR
9	12033550130	2725 HENKLE DR
10	12034510190	2726 HENKLE DR
11	12033550190	KINGSVIEW DR
12	12034510160	2800 HENKLE DR
13	12034510062	LEBANON RD
14	12033550100	1000 KINGSVIEW DR
15	12034510230	2850 HENKLE DR
16	12033550050	2999 HENKLE DR
17	12033000080	3000 HENKLE DR
18	12034770010	ROUTE 48
19	12021000110	KINGSVIEW DR
20	12021000101	401 KINGSVIEW DR
21	12022000130	3015 LEBANON RD
22	12082000120	KINGSVIEW DR
23	12021000020	KINGSVIEW DR
24	12083270020	KINGSVIEW DR
25	12083270010	1500 KINGSVIEW DR
26	12084010050	3650 TURTLECREEK RD
27	12144000370	3625 COLUMBIA RD
28	12083510080	3664 COLUMBIA RD
29	12144000140	2025 MC KINLEY BLVD
30	12084260020	3760 TURTLECREEK RD
31	12144000130	MC KINLEY BLVD
32	12084030010	KINGSVIEW DR
33	12084030081	1425 KINGSVIEW DR
34	12144000050	3905 COLUMBIA RD
35	12144000060	3845 COLUMBIA RD
36	12144000500	COLUMBIA RD
37	12084030040	KINGSVIEW DR
38	12144000040	3949 COLUMBIA RD
39	12132000220	COLUMBIA RD
40	12132000210	COLUMBIA RD
41	12071000190	1967 KINGSVIEW DR
42	12132000200	4031 COLUMBIA RD
43	12132000190	4031 COLUMBIA RD
44	12132000180	COLUMBIA RD
45	12071000230	1899 KINGSVIEW DR
46	12071000210	4110 COLUMBIA RD
47	12071000221	4170 COLUMBIA RD
48	12071000170	4250 COLUMBIA RD
49	12071000260	4344 COLUMBIA RD
50	12071000180	COLUMBIA RD
51	12032630030	2550 HENKLE DR
52	12083510120	1550 KINGSVIEW DR
53	12083510110	1600 KINGSVIEW DR
54	12083510100	MILL RD
55	12144000450	3800 TAFT DR
56	12144000440	TAFT DR
57	12144000430	3750 TAFT DR

	Parcel Number	Address
58	12144000460	TAFT DR
59	12144000470	TAFT DR
60	12084030060	1637 KINGSVIEW DR
61	12074030070	KINGSVIEW DR
62	12144000570	3675 TAFT DR
63	12084010020	3630 TURTLECREEK RD
64	12086000020	KINGSVIEW DR
65	12031760181	1093 MANE WAY
66	12031550020	MANE WAY
67	12031650010	MANE WAY
68	12021000130	975 KINGSVIEW DR
69	12021000140	KINGSVIEW DR
70	12034510050	LEBANON RD
71	12033550053	2999 HENKLE DR
72	12083270012	
73	12071000232	
74	12084030042	
75	12083510122	
76	12032000231	DEERFIELD RD
77	12032000241	350 HOMAN RD
78	12032630050	HOMAN RD
79	12036000020	HOMAN RD
80	12032630060	325 HOMAN RD
81	12032000210	DEERFIELD RD
82	12032000250	HOMAN RD
83	12086000010	COLUMBIA RD
84	12083510131	1650 KINGSVIEW DR
85	12084010060	3730 TURTLECREEK RD
86	12083510140	COLUMBIA RD
87	12144000510	TAFT DR
88	12084010070	3700 TURTLECREEK RD
89	12082000140	KINGSVIEW DR
90	12144000540	MC KINLEY BLVD
91	12033000200	MANE WAY
92	12033550090	2825 HENKLE DR
93	12033550011	760 KINGSVIEW DR
94	12033550201	2775 HENKLE DR
95	12082000090	KINGSVIEW DR
96	12082000130	KINGSVIEW DR
97	12094000040	KINGSVIEW DR
98	12021000102	401 KINGSVIEW DR
99	12032000232	DEERFIELD RD
100	12032000242	350 HOMAN RD
101	12033550012	760 KINGSVIEW DR
102	12031760182	1093 MANE WAY
103	12031760182	1093 MANE WAY
104	12071000222	4170 COLUMBIA RD
105	12083510132	1650 KINGSVIEW DR
106	12083510133	1650 KINGSVIEW DR
107	12084030082	1425 KINGSVIEW DR
108	12034510211	KINGSVIEW DR
109	12144000590	3950 COLUMBIA RD
110	12144000220	2050 MC KINLEY BLVD
111	12144000330	2034 MC KINLEY BLVD
112	12144000291	2020 MC KINLEY BLVD
113	12144000411	3575 COLUMBIA RD
114	12144000412	

CRA No. 1 and 7

Parcel Property Listing

CRA No. 1 and 7 consists of the following parcel numbers indentified in the records of the Warren County Auditor's Office as of the date of Ordinance No. 2023-113.

	Parcel Number	Address
115	12144000292	2020 MC KINLEY BLVD
116	12146000131	GRANT DR
117	12144000270	3550 GRANT DR
118	12033550202	2775 HENKLE DR
119	12031010050	765 W TURTLECREEK-UNION RD
120	12144000310	3525 GRANT DR
121	12144000580	3515 COLUMBIA RD
122	12142000281	3460 GRANT DR
123	12031550060	HOMAN RD
124	12132000280	COLUMBIA RD
125	12136000120	MASON-MORROW-MILLGROVE RD
126	12132000260	2179 MASON-MORROW-MILLGROVE RD
127	12136000010	MASON-MORROW-MILLGROVE RD
128	12132000300	MASON-MORROW-MILLGROVE RD
129	12032000243	350 HOMAN RD
130	12032000243	350 HOMAN RD

EXHIBIT 1

Lebanon, Ohio Code of Ordinances

CHAPTER 159: TAX ABATEMENT PROGRAM

Section

§ 159.01 ESTABLISHMENT OF COMMUNITY REINVESTMENT AREAS.

a) For purposes of fulfilling the requirements set forth under R.C. §§ 3735.65 through 3735.70, Community Reinvestment Area No. 1 is hereby established.

(Ord. 6199, passed 5-10-88)

b) For purposes of fulfilling the requirements set forth under ORC §§ 3735.65 through 3735.70, Community Reinvestment Area No. 2 is hereby established.

(Ord. 6243, passed 7-26-88; Am Ord 6423, passed 11-14-89).

c) For purposes of fulfilling the requirements set forth under ORC §§ 3735.65 through 3735.70, Community Reinvestment Area No. 3, has been terminated.

(Ord. 2023-031, passed 04-11-23).

d) For purposes of fulfilling the requirements set forth under ORC §§ 3735.65 through 3735.70, Community Reinvestment Area No. 4, has been terminated.

(Ord. 2023-031, passed 04-11-23).

e) Community Reinvestment Area No. 5, as previously established pursuant to ORC §§ 3735.65 through 3735.70, has been terminated.

(Ord. 2022-110, passed 10-25-22).

f) For purposes of fulfilling the requirements set forth under ORC §§ 3735.65 through 3735.70, Community Reinvestment Area No. 6, has been terminated.

(Ord. 2023-031, passed 04-11-23).

g) For purposes of fulfilling the requirements set forth under ORC §§ 3735.65 through 3735.70, Community Reinvestment Area No. 7 is hereby established

(Ord. 6423, passed 11-14-89 Am Ord 2013-087, passed 8-13-13).

h) For purposes of fulfilling the requirements set forth under ORC §§ 3735.65 through 3735.70, Community Reinvestment Area No. 8 is hereby established

(Ord. 2018-101, passed 11-27-18).

i) For purposes of fulfilling the requirements set forth under ORC §§ 3735.65 through 3735.70, Community Reinvestment Area No. 9 is hereby established

(Ord. 2022-111, passed 10-25-2022).

j) For purposes of fulfilling the requirements set forth under ORC §§ 3735.65 through 3735.70, Community Reinvestment Area No. 10 is hereby established

(Ord. 2023-032, passed 04-11-23).

§ **159.02 BOUNDARIES OF COMMUNITY REINVESTMENT AREAS.**

a) For boundaries of Community Reinvestment Area No. 1, see schedules attached to ordinance No. 6199 on file in the office of the City Clerk.

b) For boundaries of Community Reinvestment Area No. 2, see schedules attached to Ord. No. 6769 on file in the office of the City.

c) Community Reinvestment Area No. 3 has been terminated.

d) Community Reinvestment Area No. 4 has been terminated.

e) Community Reinvestment Area No. 5 has been terminated.

f) Community Reinvestment Area No. 6 has been terminated.

g) For boundaries of Community Reinvestment Area No. 7, see schedules attached to Ord. No. 2013-087 on file in the office of the City Clerk.

h) For boundaries of Community Reinvestment Area No. 8, see schedules attached to Ord. No. 2018-101 on file in the office of the City Clerk.

i) For boundaries of Community Reinvestment Area No. 9, see schedules attached to Ord. No. 2022-111 on file in the office of the City Clerk.

j) For boundaries of Community Reinvestment Area No. 10, see schedules attached to Ord. No. 2023-032 on file in the office of the City Clerk.

(Ord. 6199, passed 5-10-88; Am. Ord. 6243, passed 7-26-88; Am. Ord. 6423, passed 11-14-89; Am. Ord. 6769, passed 8-25-92; Am. Ord. 2013-087, passed 8-13-13; Ord. 2018-101, passed 11-27-18; Ord. 2022-111, passed 10-25-22; Ord. 2023-031, passed 04-11-23).

§ 159.03 PERIODS OF TAX EXEMPTION FOR IMPROVEMENTS.

a) Within Community Reinvestment Area No. 1, tax exemption for improvements as described in R.C. § 3735.67 are granted for the following periods:

(i) Three years for the remodeling of residential dwellings, the cost of which is at least $5,000;

(ii) Twelve years for the remodeling of commercial structures, the cost of which is at least $10,000;

(iii) Twelve years for the remodeling of industrial structures, the cost of which is at least $25,000.

(iv) Seven years for the construction of new commercial structures, the cost of which is at least $10,000;

(v) Seven years for the construction of new industrial structures, the cost of which is at least $25,000.

(Ord. 6199, passed 5-10-88; Am. Ord. 6243, passed 7-26-88; Am. Ord. 6423, passed 11-14-89)

b) Within Community Reinvestment Area No. 2, tax exemption for improvements as described in R.C. § 3735.67 are granted for the following periods:

(i) Three years for the remodeling of residential dwellings, the cost of which is at least $5,000;

(ii) Twelve years for the remodeling of commercial structures, the cost of which is at least $10,000;

(iii) Twelve years for the remodeling of industrial structures, the cost of which is at least $25,000.

(iv) Seven years for the construction of new commercial structures, the cost of which is at least $10,000;

(v) Seven years for the construction of new industrial structures, the cost of which is at least $25,000.

(Ord. 6199, passed 5-10-88; Am. Ord. 6243, passed 7-26-88; Am. Ord. 6423, passed 11-14-89)

c) Within Community Reinvestment Area No. 7, tax exemption for improvements as described in R.C. § 3735.67 are granted for the following periods:

(i) Three years for the remodeling of residential dwellings, the cost of which is at least $5,000;

(ii) Twelve years for the remodeling of commercial structures, the cost of which is at least $10,000;

(iii) Twelve years for the remodeling of industrial structures, the cost of which is at least $25,000.

(iv) Fifteen years for the construction of new industrial structures, the cost of which construction is at least $500,000.

(Ord. 6199, passed 5-10-88; Am. Ord. 6243, passed 7-26-88; Am. Ord. 6423, passed 11-14-89)

d) Within Community Reinvestment Area No. 8, tax exemption for improvements as described in R.C. § 3735.67 are granted for the following periods:

(i) One hundred percent for ten years for construction of new residential dwellings;

(ii) One hundred percent for ten years for the remodeling of residential dwellings, the cost of which is at least $50,000;

(iii) Up to Fifteen years for the construction of commercial or industrial structures, negotiated on a case-by-case basis;

(iv) Up to Fifteen years for the remodeling of commercial or industrial structures, negotiated on a case-by-case basis.

(Ord. 6199, passed 5-10-88; Am. Ord. 6243, passed 7-26-88; Am. Ord. 6423, passed 11-14-89)

e) Within Community Reinvestment Area No. 9, tax exemption for improvements as described in R.C. § 3735.67 are granted for the following periods:

(i) Fifty percent exemption for ten years for construction of new residential dwellings;

(ii) One hundred percent exemption for ten years for the remodeling of residential dwellings, the cost of which is at least $5,000;

(iii) Up to Fifteen years for the construction of commercial or industrial structures, negotiated on a case-by-case basis;

(iv) Up to Fifteen years for the remodeling of commercial or industrial structures, negotiated on a case-by-case basis.

(Ord. 2022-111, passed 10-25-22)

f) Within Community Reinvestment Area No. 10, tax exemption for improvements as described in R.C. § 3735.67 are granted for the following periods:

(i) Fifty percent exemption for ten years for construction of new residential dwellings;

(ii) One hundred percent exemption for ten years for the remodeling of residential dwellings, the cost of which is at least $5,000;

(iii) Up to Fifteen years for the construction of commercial or industrial structures, negotiated on a case-by-case basis;

(iv) Up to Fifteen years for the remodeling of commercial or industrial structures, negotiated on a case-by-case basis.

(Ord.2023-032, passed 04-11-23)

§ 159.04 CITY MANAGER DESIGNATED AS HOUSING OFFICER.

To administer and implement this subchapter, the City Manager is designated as the Housing Officer, as described in R.C. §§ 3735.65 and 3735.66.

(Ord. 6199, passed 5-10-88; Am. Ord. 6243, passed 7-26-88; Am. Ord. 6423, passed 11-14-89)

EXHIBIT 2

Lebanon, Ohio Code of Ordinances

CHAPTER 159: TAX ABATEMENT PROGRAM

Section

§ 159.01 ESTABLISHMENT OF COMMUNITY REINVESTMENT AREAS.

a) For purposes of fulfilling the requirements set forth under R.C. §§ 3735.65 through 3735.70, Community Reinvestment Area No. 1 has been terminated.

(Ord. 6199, passed 5-10-88; Ord. 2023-113, passed 12-12-23)

b) For purposes of fulfilling the requirements set forth under ORC §§ 3735.65 through 3735.70, Community Reinvestment Area No. 2 is hereby established.

(Ord. 6243, passed 7-26-88; Am Ord 6423, passed 11-14-89).

c) For purposes of fulfilling the requirements set forth under ORC §§ 3735.65 through 3735.70, Community Reinvestment Area No. 3, has been terminated.

(Ord. 2023-031, passed 04-11-23).

d) For purposes of fulfilling the requirements set forth under ORC §§ 3735.65 through 3735.70, Community Reinvestment Area No. 4, has been terminated.

(Ord. 2023-031, passed 04-11-23).

e) Community Reinvestment Area No. 5, as previously established pursuant to ORC §§ 3735.65 through 3735.70, has been terminated.

(Ord. 2022-110, passed 10-25-22).

f) For purposes of fulfilling the requirements set forth under ORC §§ 3735.65 through 3735.70, Community Reinvestment Area No. 6, has been terminated.

(Ord. 2023-031, passed 04-11-23).

g) For purposes of fulfilling the requirements set forth under ORC §§ 3735.65 through 3735.70, Community Reinvestment Area No. 7 has been terminated.

(Ord. 6423, passed 11-14-89; Am Ord. 2013-087, passed 8-13-13; Ord. 2023-113, passed 12-12-23).

h) For purposes of fulfilling the requirements set forth under ORC §§ 3735.65 through 3735.70, Community Reinvestment Area No. 8 is hereby established

(Ord. 2018-101, passed 11-27-18).

i) For purposes of fulfilling the requirements set forth under ORC §§ 3735.65 through 3735.70, Community Reinvestment Area No. 9 is hereby established

(Ord. 2022-111, passed 10-25-22).

j) For purposes of fulfilling the requirements set forth under ORC §§ 3735.65 through 3735.70, Community Reinvestment Area No. 10 is hereby established

(Ord. 2023-057, passed 7-5-23).

k) For purposes of fulfilling the requirements set forth under ORC §§ 3735.65 through 3735.70, Community Reinvestment Area No. 11 is hereby established

(Ord. 2023-057, passed 7-5-23).

l) For purposes of fulfilling the requirements set forth under ORC §§ 3735.65 through 3735.70, Community Reinvestment Area No. 12 is hereby established

(Ord. 2023-057, passed 7-5-23).

§ 159.02 BOUNDARIES OF COMMUNITY REINVESTMENT AREAS.

a) Community Reinvestment Area No. 1 has been terminated.

b) For boundaries of Community Reinvestment Area No. 2, see schedules attached to Ord. No. 6769 on file in the office of the City.

c) Community Reinvestment Area No. 3 has been terminated.

d) Community Reinvestment Area No. 4 has been terminated.

e) Community Reinvestment Area No. 5 has been terminated.

f) Community Reinvestment Area No. 6 has been terminated.

g) Community Reinvestment Area No. 7 has been terminated.

h) For boundaries of Community Reinvestment Area No. 8, see schedules attached to Ord. No. 2018-101 on file in the office of the City Clerk.

i) For boundaries of Community Reinvestment Area No. 9, see schedules attached to Ord. No. 2022-111 on file in the office of the City Clerk.

j) For boundaries of Community Reinvestment Area No. 10, see schedules attached to Ord. No. 2023-057 on file in the office of the City Clerk.

j) For boundaries of Community Reinvestment Area No. 11, see schedules attached to Ord. No. 2023-057 on file in the office of the City Clerk.

j) For boundaries of Community Reinvestment Area No. 12, see schedules attached to Ord. No. 2023-057 on file in the office of the City Clerk.

(Ord. 6199, passed 5-10-88; Am. Ord. 6243, passed 7-26-88; Am. Ord. 6423, passed 11-14-89; Am. Ord. 6769, passed 8-25-92; Am. Ord. 2013-087, passed 8-13-13; Ord. 2018-101, passed 11-27-18; Ord. 2022-111, passed 10-25-22; Ord. 2023-031, passed 04-11-23; Ord. 2023-032, passed 04-11-23; Ord. 2023-057, passed 7-5-23; Ord. 2023-113, passed 12-12-23).

§ 159.03 PERIODS OF TAX EXEMPTION FOR IMPROVEMENTS.

a) Within Community Reinvestment Area No. 2, tax exemption for improvements as described in R.C. § 3735.67 are granted for the following periods:

(i) Three years for the remodeling of residential dwellings, the cost of which is at least $5,000;

(ii) Twelve years for the remodeling of commercial structures, the cost of which is at least $10,000;

(iii) Twelve years for the remodeling of industrial structures, the cost of which is at least $25,000.

(iv) Seven years for the construction of new commercial structures, the cost of which is at least $10,000;

(v) Seven years for the construction of new industrial structures, the cost of which is at least $25,000.

(Ord. 6199, passed 5-10-88; Am. Ord. 6243, passed 7-26-88; Am. Ord. 6423, passed 11-14-89)

b) Within Community Reinvestment Area No. 8, tax exemption for improvements as described in R.C. § 3735.67 are granted for the following periods:

(i) One hundred percent for ten years for construction of new residential dwellings;

(ii) One hundred percent for ten years for the remodeling of residential dwellings, the cost of which is at least $50,000;

(iii) Up to Fifteen years for the construction of commercial or industrial structures, negotiated on a case-by-case basis;

(iv) Up to Fifteen years for the remodeling of commercial or industrial structures, negotiated on a case-by-case basis.

(Ord. 6199, passed 5-10-88; Am. Ord. 6243, passed 7-26-88; Am. Ord. 6423, passed 11-14-89)

c) Within Community Reinvestment Area No. 9, tax exemption for improvements as described in R.C. § 3735.67 are granted for the following periods:

(i) Fifty percent exemption for ten years for construction of new residential dwellings;

(ii) One hundred percent exemption for ten years for the remodeling of residential dwellings, the cost of which is at least $5,000;

(iii) Up to Fifteen years for the construction of commercial or industrial structures, negotiated on a case-by-case basis;

(iv) Up to Fifteen years for the remodeling of commercial or industrial structures, negotiated on a case-by-case basis.

(Ord. 2022-111, passed 10-25-22)

d) Within Community Reinvestment Area No. 10, tax exemption for improvements as described in R.C. § 3735.67 are granted for the following periods:

(i) Fifty percent exemption for ten years for construction of new residential dwellings;

(ii) One hundred percent exemption for ten years for the remodeling of residential dwellings, the cost of which is at least $5,000;

(iii) Up to Fifteen years for the construction of commercial or industrial structures, negotiated on a case-by-case basis;

(iv) Up to Fifteen years for the remodeling of commercial or industrial structures, negotiated on a case-by-case basis.

(Ord. 2023-057, passed 7-5-23)

e) Within Community Reinvestment Area No. 11, tax exemption for improvements as described in R.C. § 3735.67 are granted for the following periods:

(i) Fifty percent exemption for ten years for construction of new residential dwellings;

(ii) One hundred percent exemption for ten years for the remodeling of residential dwellings, the cost of which is at least $5,000;

(iii) Up to Fifteen years for the construction of commercial or industrial structures, negotiated on a case-by-case basis;

(iv) Up to Fifteen years for the remodeling of commercial or industrial structures, negotiated on a case-by-case basis.

(Ord. 2023-057, passed 7-5-23)

f) Within Community Reinvestment Area No. 12, tax exemption for improvements as described in R.C. § 3735.67 are granted for the following periods:

(i) Fifty percent exemption for ten years for construction of new residential dwellings;

(ii) One hundred percent exemption for ten years for the remodeling of residential dwellings, the cost of which is at least $5,000;

(iii) Up to Fifteen years for the construction of commercial or industrial structures, negotiated on a case-by-case basis;

(iv) Up to Fifteen years for the remodeling of commercial or industrial structures, negotiated on a case-by-case basis.

(Ord. 2023-057, passed 7-5-23)

§ 159.04 CITY MANAGER DESIGNATED AS HOUSING OFFICER.

To administer and implement this subchapter, the City Manager is designated as the Housing Officer, as described in R.C. §§ 3735.65 and 3735.66.

(Ord. 6199, passed 5-10-88; Am. Ord. 6243, passed 7-26-88; Am. Ord. 6423, passed 11-14-89; Am. Ord. 6769, passed 8-25-92; Am. Ord. 2013-087, passed 8-13-13; Ord. 2018-101, passed 11-27-18; Ord. 2022-111, passed 10-25-22; Ord. 2023-031, passed 04-11-23; Ord. 2023-032, passed 04-11-23; Ord. 2023-057, passed 7-5-23; Ord. 2023-113, passed 12-12-23)

ORDINANCE NO. 2023-114

ORDINANCE ESTABLISHING COMMUNITY REINVESTMENT AREA NO. 13 UNDER THE CITY'S COMMUNITY REINVESTMENT AREA PROGRAM AND AMENDING CHAPTER 159 OF THE CITY'S CODIFIED ORDINANCES

WHEREAS, in accordance with the provisions of Chapter 3735 of the Ohio Revised Code, the City of Lebanon has surveyed the properties and structures within the area set forth in Exhibit A attached hereto ("Community Reinvestment Area No. 13"), which areas are within the jurisdiction and boundaries of the City; and

WHEREAS, Community Reinvestment Area No. 13 is an area within the City of Lebanon in which housing facilities or structures of historical significance are located and new housing construction and repair of existing facilities or structures are discouraged; and

WHEREAS, this Council hereby determines that it is in the best interest of the City and its constituents to pursue all reasonable and legitimate incentive measures to assist and encourage development in specific areas of the City of Lebanon consistent with the City's current Envision Lebanon – Comprehensive Plan; and

WHEREAS, this Council hereby determines that remodeling of existing structures or the construction of new structures in Community Reinvestment Area No. 13 would serve to encourage economic stability, maintain real property values, and generate new employment opportunities in the City.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Lebanon, Warren County, Ohio:

SECTION 1. That this Council hereby finds that Community Reinvestment Area No. 13 is an area in which housing facilities of historical significance are located and housing construction and repair of existing facilities is discouraged.

SECTION 2. That pursuant to Section 3735.66 of the Ohio Revised Code, this Council hereby establishes Community Reinvestment Area No. 13. The boundaries of Community Reinvestment Area No. 13 shall be as set forth in the map and parcel list attached hereto as Exhibit A, and incorporated herein.

SECTION 3. That only commercial and industrial properties consistent with the applicable zoning regulations within the designated Community Reinvestment Area No. 13 will be eligible for exemptions under this Ordinance.

SECTION 4. That all properties, identified in Exhibit A as being within the designated Community Reinvestment Area No. 13 are eligible for the incentive. This incentive is intended to promote and expand conforming uses in the designated area.

SECTION 5. That in the case of remodeling or new construction of commercial and/or industrial properties that qualify for the exemption under the applicable state statute, the percentage and term of the tax exemption shall be negotiated on a case-by-case basis in advance of construction or remodeling occurring according to the rules set forth in Chapter 3735 of the Ohio Revised Code. The negotiated terms as approved by this Council, shall be set forth in a written agreement as set forth in Section 3735.671 of the Ohio Revised Code, which agreement shall be approved and executed by the property owner and the City prior to commencement of construction or repair.

SECTION 6. That the construction of new structures and the remodeling of existing structures are hereby determined to be a public purpose for which exemptions from real property taxation may be granted for the following percentages and periods:

a) For the construction of new commercial or industrial facilities, a percentage and period negotiated on a case-by-case basis, not to exceed one hundred percent for fifteen (15) years;

b) For remodeling of commercial or industrial facilities, a percentage and period negotiated on a case-by-case basis, not to exceed one hundred percent for fifteen (15) years.

If remodeling qualifies for an exemption, during the period of the exemption, the exempted percentage of the dollar amount of the increase in the market value of the structure shall be exempt from real property taxation. If new construction qualifies for an exemption, during the period of the exemption the exempted percentage of the structure shall not be considered to be an improvement on the land on which it is located for purposes of real property taxation.

SECTION 7. All commercial and industrial projects are required to comply with the state application and monitoring fees as required/prescribed by law.

SECTION 8. That to administer and implement the provisions of this Ordinance, the City Manager is designated as the Housing Officer, as defined and described in Sections 3735.65 through 3735.70 of the Ohio Revised Code.

SECTION 9. That the City Manager is hereby directed and authorized to send a copy of the legislation and map of the Community Reinvestment Area to the Director of the Ohio Department of Development.

SECTION 10. That Chapter 159 Tax Abatement Program which presently reads as set forth in Exhibit 1 attached hereto shall be amended to read as set forth in Exhibit 2 attached hereto.

SECTION 11. That Council hereby finds and determines that all formal actions relative to the passage of this Ordinance were taken in an open meeting of this Council and that all deliberations of Council and of its committees, if any, which resulted in formal action were taken in meetings open to the public, in full compliance with the applicable legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 12. This Ordinance shall be in full force and effect at the earliest date permitted by law.

Mayor

Passed: December 12, 2023

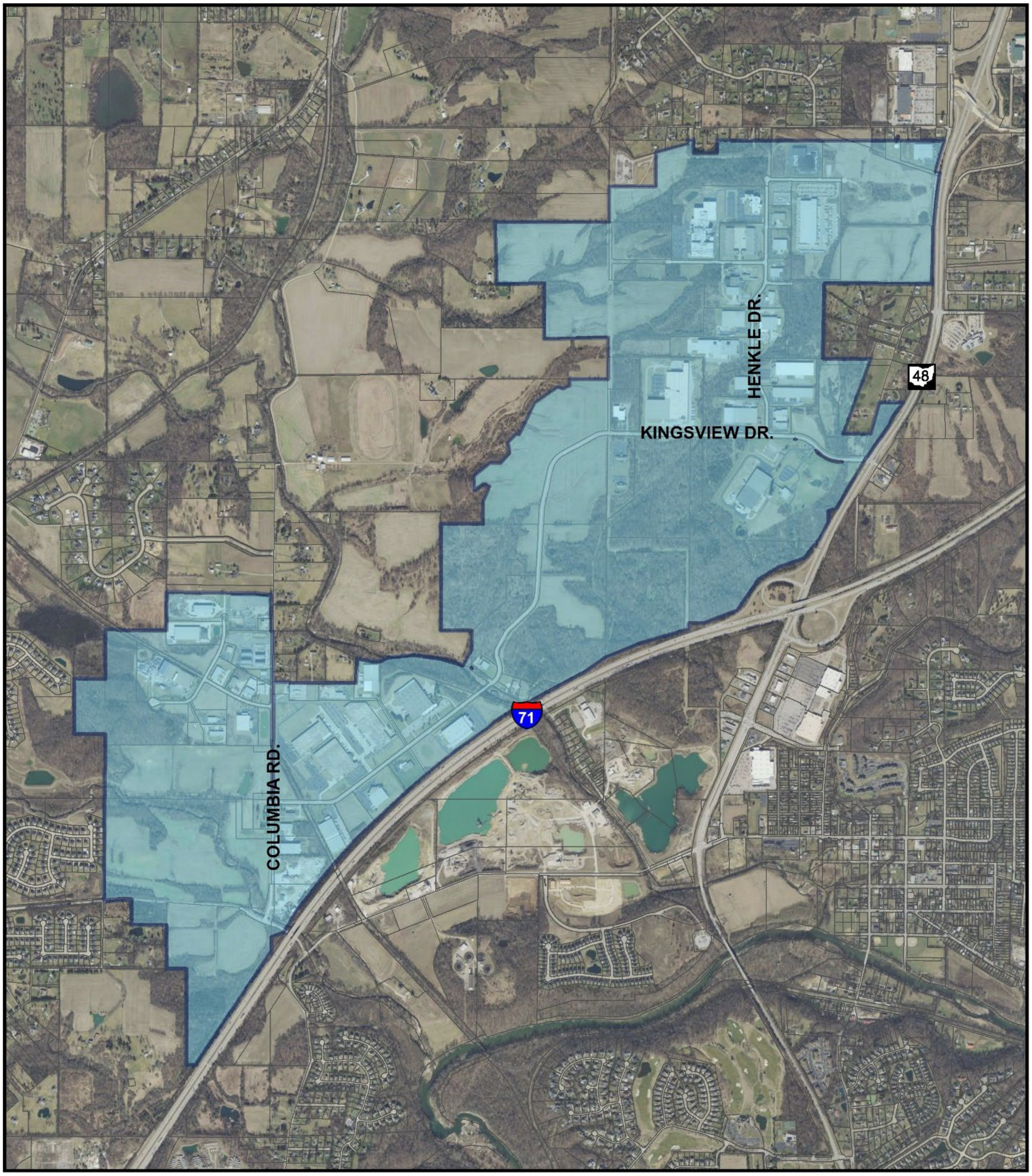
Attest:

Clerk of Council

Sponsors:
All Members of Council

City Manager	City Auditor	City Attorney

EXHIBIT A
COMMUNITY REINVESTMENT AREA #13 BOUNDARY



COMMUNITY REINVESTMENT AREA NO. 13

Proposed CRA Boundary - 1,477 acres

The parcels within CRA No.13 consist of the following parcel numbers identified in the records of the Warren County Auditor as of the date of Ordinance No. .

LEBANON

N W E S

1 " = 2,000 '

EXHIBIT A

CRA No. 13

Parcel Property Listing

CRA No. 13 consists of the following parcel numbers indentified in the records of the Warren County Auditor's Office as of the date of Ordinance No. 2023-114.

	Parcel Number	Address
1	12032000072	W TURTLECREEK-UNION RD
2	12032000220	2175 DEERFIELD RD
3	12031760080	1087 MANE WAY
4	12032630020	2600 HENKLE DR
5	12033550170	2675 HENKLE DR
6	12032630010	2650 HENKLE DR
7	12034510220	2700 HENKLE DR
8	12034510240	TURTON DR
9	12033550130	2725 HENKLE DR
10	12034510190	2726 HENKLE DR
11	12033550190	KINGSVIEW DR
12	12034510160	2800 HENKLE DR
13	12034510062	LEBANON RD
14	12033550100	1000 KINGSVIEW DR
15	12034510230	2850 HENKLE DR
16	12033550050	2999 HENKLE DR
17	12033000080	3000 HENKLE DR
18	12034770010	ROUTE 48
19	12021000110	KINGSVIEW DR
20	12021000101	401 KINGSVIEW DR
21	12022000130	3015 LEBANON RD
22	12082000120	KINGSVIEW DR
23	12021000020	KINGSVIEW DR
24	12083270020	KINGSVIEW DR
25	12083270010	1500 KINGSVIEW DR
26	12084010050	3650 TURTLECREEK RD
27	12144000370	3625 COLUMBIA RD
28	12083510080	3664 COLUMBIA RD
29	12144000140	2025 MC KINLEY BLVD
30	12084260020	3760 TURTLECREEK RD
31	12144000130	MC KINLEY BLVD
32	12084030010	KINGSVIEW DR
33	12084030081	1425 KINGSVIEW DR
34	12144000050	3905 COLUMBIA RD
35	12144000060	3845 COLUMBIA RD
36	12144000500	COLUMBIA RD
37	12084030040	KINGSVIEW DR
38	12144000040	3949 COLUMBIA RD
39	12132000220	COLUMBIA RD
40	12132000210	COLUMBIA RD
41	12071000190	1967 KINGSVIEW DR
42	12132000200	4031 COLUMBIA RD
43	12132000190	4031 COLUMBIA RD
44	12132000180	COLUMBIA RD
45	12071000230	1899 KINGSVIEW DR
46	12071000210	4110 COLUMBIA RD
47	12071000221	4170 COLUMBIA RD
48	12071000170	4250 COLUMBIA RD
49	12071000260	4344 COLUMBIA RD
50	12071000180	COLUMBIA RD
51	12032630030	2550 HENKLE DR
52	12083510120	1550 KINGSVIEW DR
53	12083510110	1600 KINGSVIEW DR
54	12083510100	MILL RD
55	12144000450	3800 TAFT DR
56	12144000440	TAFT DR
57	12144000430	3750 TAFT DR
58	12144000460	TAFT DR
59	12144000470	TAFT DR
60	12084030060	1637 KINGSVIEW DR
61	12074030070	KINGSVIEW DR
62	12144000570	3675 TAFT DR
63	12084010020	3630 TURTLECREEK RD
64	12086000020	KINGSVIEW DR
65	12031760181	1093 MANE WAY
66	12031550020	MANE WAY
67	12031650010	MANE WAY
68	12021000130	975 KINGSVIEW DR
69	12021000140	KINGSVIEW DR
70	12034510050	LEBANON RD
71	12033550053	2999 HENKLE DR
72	12083270012	
73	12071000232	
74	12084030042	
75	12083510122	
76	12032000231	DEERFIELD RD
77	12032000241	350 HOMAN RD
78	12032630050	HOMAN RD
79	12036000020	HOMAN RD
80	12032630060	325 HOMAN RD
81	12032000210	DEERFIELD RD
82	12032000250	HOMAN RD
83	12086000010	COLUMBIA RD
84	12083510131	1650 KINGSVIEW DR
85	12084010060	3730 TURTLECREEK RD
86	12083510140	COLUMBIA RD
87	12144000510	TAFT DR
88	12084010070	3700 TURTLECREEK RD
89	12082000140	KINGSVIEW DR
90	12144000540	MC KINLEY BLVD
91	12033000200	MANE WAY
92	12033550090	2825 HENKLE DR
93	12033550011	760 KINGSVIEW DR
94	12033550201	2775 HENKLE DR
95	12082000090	KINGSVIEW DR
96	12082000130	KINGSVIEW DR
97	12094000040	KINGSVIEW DR
98	12021000102	401 KINGSVIEW DR
99	12032000232	DEERFIELD RD
100	12032000242	350 HOMAN RD
101	12033550012	760 KINGSVIEW DR
102	12031760182	1093 MANE WAY
103	12031760182	1093 MANE WAY
104	12071000222	4170 COLUMBIA RD
105	12083510132	1650 KINGSVIEW DR
106	12083510133	1650 KINGSVIEW DR
107	12084030082	1425 KINGSVIEW DR
108	12034510211	KINGSVIEW DR
109	12144000590	3950 COLUMBIA RD
110	12144000220	2050 MC KINLEY BLVD
111	12144000330	2034 MC KINLEY BLVD
112	12144000291	2020 MC KINLEY BLVD
113	12144000411	3575 COLUMBIA RD
114	12144000412	

CRA No. 13

Parcel Property Listing

CRA No. 13 consists of the following parcel numbers indentified in the records of the Warren County Auditor's Office as of the date of Ordinance No. 2023-114.

	Parcel Number	Address
115	12144000292	2020 MC KINLEY BLVD
116	12146000131	GRANT DR
117	12144000270	3550 GRANT DR
118	12033550202	2775 HENKLE DR
119	12031010050	765 W TURTLECREEK-UNION RD
120	12144000310	3525 GRANT DR
121	12144000580	3515 COLUMBIA RD
122	12142000281	3460 GRANT DR
123	12031550060	HOMAN RD
124	12132000280	COLUMBIA RD
125	12136000120	MASON-MORROW-MILLGROVE RD
126	12132000260	2179 MASON-MORROW-MILLGROVE RD
127	12136000010	MASON-MORROW-MILLGROVE RD
128	12132000300	MASON-MORROW-MILLGROVE RD
129	12032000243	350 HOMAN RD
130	12032000243	350 HOMAN RD

EXHIBIT 1

Lebanon, Ohio Code of Ordinances

CHAPTER 159: TAX ABATEMENT PROGRAM

Section

§ 159.01 ESTABLISHMENT OF COMMUNITY REINVESTMENT AREAS.

a) For purposes of fulfilling the requirements set forth under R.C. §§ 3735.65 through 3735.70, Community Reinvestment Area No. 1 has been terminated.

(Ord. 6199, passed 5-10-88; Ord. 2023-113, passed 12-12-23)

b) For purposes of fulfilling the requirements set forth under ORC §§ 3735.65 through 3735.70, Community Reinvestment Area No. 2 is hereby established.

(Ord. 6243, passed 7-26-88; Am Ord 6423, passed 11-14-89).

c) For purposes of fulfilling the requirements set forth under ORC §§ 3735.65 through 3735.70, Community Reinvestment Area No. 3, has been terminated.

(Ord. 2023-031, passed 04-11-23).

d) For purposes of fulfilling the requirements set forth under ORC §§ 3735.65 through 3735.70, Community Reinvestment Area No. 4, has been terminated.

(Ord. 2023-031, passed 04-11-23).

e) Community Reinvestment Area No. 5, as previously established pursuant to ORC §§ 3735.65 through 3735.70, has been terminated.

(Ord. 2022-110, passed 10-25-22).

f) For purposes of fulfilling the requirements set forth under ORC §§ 3735.65 through 3735.70, Community Reinvestment Area No. 6, has been terminated.

(Ord. 2023-031, passed 04-11-23).

g) For purposes of fulfilling the requirements set forth under ORC §§ 3735.65 through 3735.70, Community Reinvestment Area No. 7 has been terminated.

(Ord. 6423, passed 11-14-89; Am Ord. 2013-087, passed 8-13-13; Ord. 2023-113, passed 12-12-23).

h) For purposes of fulfilling the requirements set forth under ORC §§ 3735.65 through 3735.70, Community Reinvestment Area No. 8 is hereby established.

(Ord. 2018-101, passed 11-27-18).

i) For purposes of fulfilling the requirements set forth under ORC §§ 3735.65 through 3735.70, Community Reinvestment Area No. 9 is hereby established.

(Ord. 2022-111, passed 10-25-22).

j) For purposes of fulfilling the requirements set forth under ORC §§ 3735.65 through 3735.70, Community Reinvestment Area No. 10 is hereby established.

(Ord. 2023-057, passed 7-5-23).

k) For purposes of fulfilling the requirements set forth under ORC §§ 3735.65 through 3735.70, Community Reinvestment Area No. 11 is hereby established

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f) Community Reinvestment Area No. 6 has been terminated.

g) Community Reinvestment Area No. 7 has been terminated.

h) For boundaries of Community Reinvestment Area No. 8, see schedules attached to Ord. No. 2018-101 on file in the office of the City Clerk.

i) For boundaries of Community Reinvestment Area No. 9, see schedules attached to Ord. No. 2022-111 on file in the office of the City Clerk.

j) For boundaries of Community Reinvestment Area No. 10, see schedules attached to Ord. No. 2023-057 on file in the office of the City Clerk.

j) For boundaries of Community Reinvestment Area No. 11, see schedules attached to Ord. No. 2023-057 on file in the office of the City Clerk.

j) For boundaries of Community Reinvestment Area No. 12, see schedules attached to Ord. No. 2023-057 on file in the office of the City Clerk.

(Ord. 6199, passed 5-10-88; Am. Ord. 6243, passed 7-26-88; Am. Ord. 6423, passed 11-14-89; Am. Ord. 6769, passed 8-25-92; Am. Ord. 2013-087, passed 8-13-13; Ord. 2018-101, passed 11-27-18; Ord. 2022-111, passed 10-25-22; Ord. 2023-031, passed 04-11-23; Ord. 2023-032, passed 04-11-23; Ord. 2023-057, passed 7-5-23; Ord. 2023-113, passed 12-12-23).

§ 159.03 PERIODS OF TAX EXEMPTION FOR IMPROVEMENTS.

a) Within Community Reinvestment Area No. 2, tax exemption for improvements as described in R.C. § 3735.67 are granted for the following periods:

(i) Three years for the remodeling of residential dwellings, the cost of which is at least $5,000;

(ii) Twelve years for the remodeling of commercial structures, the cost of which is at least $10,000;

(iii) Twelve years for the remodeling of industrial structures, the cost of which is at least $25,000.

(iv) Seven years for the construction of new commercial structures, the cost of which is at least $10,000;

(v) Seven years for the construction of new industrial structures, the cost of which is at least $25,000.

(Ord. 6199, passed 5-10-88; Am. Ord. 6243, passed 7-26-88; Am. Ord. 6423, passed 11-14-89)

b) Within Community Reinvestment Area No. 8, tax exemption for improvements as described in R.C. § 3735.67 are granted for the following periods:

(i) One hundred percent for ten years for construction of new residential dwellings;

(ii) One hundred percent for ten years for the remodeling of residential dwellings, the cost of which is at least $50,000;

(iii) Up to Fifteen years for the construction of commercial or industrial structures, negotiated on a case-by-case basis;

(iv) Up to Fifteen years for the remodeling of commercial or industrial structures, negotiated on a case-by-case basis.

(Ord. 6199, passed 5-10-88; Am. Ord. 6243, passed 7-26-88; Am. Ord. 6423, passed 11-14-89)

c) Within Community Reinvestment Area No. 9, tax exemption for improvements as described in R.C. § 3735.67 are granted for the following periods:

(i) Fifty percent exemption for ten years for construction of new residential dwellings;

(ii) One hundred percent exemption for ten years for the remodeling of residential dwellings, the cost of which is at least $5,000;

(iii) Up to Fifteen years for the construction of commercial or industrial structures, negotiated on a case-by-case basis;

(iv) Up to Fifteen years for the remodeling of commercial or industrial structures, negotiated on a case-by-case basis.

(Ord. 2022-111, passed 10-25-22)

d) Within Community Reinvestment Area No. 10, tax exemption for improvements as described in R.C. § 3735.67 are granted for the following periods:

(i) Fifty percent exemption for ten years for construction of new residential dwellings;

(ii) One hundred percent exemption for ten years for the remodeling of residential dwellings, the cost of which is at least $5,000;

(iii) Up to Fifteen years for the construction of commercial or industrial structures, negotiated on a case-by-case basis;

(iv) Up to Fifteen years for the remodeling of commercial or industrial structures, negotiated on a case-by-case basis.

(Ord. 2023-057, passed 7-5-23)

e) Within Community Reinvestment Area No. 11, tax exemption for improvements as described in R.C. § 3735.67 are granted for the following periods:

(i) Fifty percent exemption for ten years for construction of new residential dwellings;

(ii) One hundred percent exemption for ten years for the remodeling of residential dwellings, the cost of which is at least $5,000;

(iii) Up to Fifteen years for the construction of commercial or industrial structures, negotiated on a case-by-case basis;

(iv) Up to Fifteen years for the remodeling of commercial or industrial structures, negotiated on a case-by-case basis.

(Ord. 2023-057, passed 7-5-23)

f) Within Community Reinvestment Area No. 12, tax exemption for improvements as described in R.C. § 3735.67 are granted for the following periods:

(i) Fifty percent exemption for ten years for construction of new residential dwellings;

(ii) One hundred percent exemption for ten years for the remodeling of residential dwellings, the cost of which is at least $5,000;

(iii) Up to Fifteen years for the construction of commercial or industrial structures, negotiated on a case-by-case basis;

(iv) Up to Fifteen years for the remodeling of commercial or industrial structures, negotiated on a case-by-case basis.

(Ord. 2023-057, passed 7-5-23)

§ 159.04 CITY MANAGER DESIGNATED AS HOUSING OFFICER.

To administer and implement this subchapter, the City Manager is designated as the Housing Officer, as described in R.C. §§ 3735.65 and 3735.66.

(Ord. 6199, passed 5-10-88; Am. Ord. 6243, passed 7-26-88; Am. Ord. 6423, passed 11-14-89; Am. Ord. 6769, passed 8-25-92; Am. Ord. 2013-087, passed 8-13-13; Ord. 2018-101, passed 11-27-18; Ord. 2022-111, passed 10-25-22; Ord. 2023-031, passed 04-11-23; Ord. 2023-032, passed 04-11-23; Ord. 2023-057, passed 7-5-23; Ord. 2023-113, passed 12-12-23)

EXHIBIT 2

Lebanon, Ohio Code of Ordinances

CHAPTER 159: TAX ABATEMENT PROGRAM

Section

§ 159.01 ESTABLISHMENT OF COMMUNITY REINVESTMENT AREAS.

a) For purposes of fulfilling the requirements set forth under R.C. §§ 3735.65 through 3735.70, Community Reinvestment Area No. 1 has been terminated.

(Ord. 6199, passed 5-10-88; Ord. 2023-113, passed 12-12-23)

b) For purposes of fulfilling the requirements set forth under ORC §§ 3735.65 through 3735.70, Community Reinvestment Area No. 2 is hereby established.

(Ord. 6243, passed 7-26-88; Am Ord 6423, passed 11-14-89).

c) For purposes of fulfilling the requirements set forth under ORC §§ 3735.65 through 3735.70, Community Reinvestment Area No. 3, has been terminated.

(Ord. 2023-031, passed 04-11-23).

d) For purposes of fulfilling the requirements set forth under ORC §§ 3735.65 through 3735.70, Community Reinvestment Area No. 4, has been terminated.

(Ord. 2023-031, passed 04-11-23).

e) Community Reinvestment Area No. 5, as previously established pursuant to ORC §§ 3735.65 through 3735.70, has been terminated.

(Ord. 2022-110, passed 10-25-22).

f) For purposes of fulfilling the requirements set forth under ORC §§ 3735.65 through 3735.70, Community Reinvestment Area No. 6, has been terminated.

(Ord. 2023-031, passed 04-11-23).

g) For purposes of fulfilling the requirements set forth under ORC §§ 3735.65 through 3735.70, Community Reinvestment Area No. 7 has been terminated.

(Ord. 6423, passed 11-14-89; Am Ord. 2013-087, passed 8-13-13; Ord. 2023-113, passed 12-12-23).

h) For purposes of fulfilling the requirements set forth under ORC §§ 3735.65 through 3735.70, Community Reinvestment Area No. 8 is hereby established

(Ord. 2018-101, passed 11-27-18).

i) For purposes of fulfilling the requirements set forth under ORC §§ 3735.65 through 3735.70, Community Reinvestment Area No. 9 is hereby established

(Ord. 2022-111, passed 10-25-22).

j) For purposes of fulfilling the requirements set forth under ORC §§ 3735.65 through 3735.70, Community Reinvestment Area No. 10 is hereby established

(Ord. 2023-057, passed 7-5-23).

k) For purposes of fulfilling the requirements set forth under ORC §§ 3735.65 through 3735.70, Community Reinvestment Area No. 11 is hereby established

(Ord. 2023-057, passed 7-5-23).

l) For purposes of fulfilling the requirements set forth under ORC §§ 3735.65 through 3735.70, Community Reinvestment Area No. 12 is hereby established

(Ord. 2023-057, passed 7-5-23).

l) For purposes of fulfilling the requirements set forth under ORC §§ 3735.65 through 3735.70, Community Reinvestment Area No. 13 is hereby established

(Ord. 2023-114, passed 12-12-23).

§ 159.02 BOUNDARIES OF COMMUNITY REINVESTMENT AREAS.

a) Community Reinvestment Area No. 1 has been terminated.

b) For boundaries of Community Reinvestment Area No. 2, see schedules attached to Ord. No. 6769 on file in the office of the City.

c) Community Reinvestment Area No. 3 has been terminated.

d) Community Reinvestment Area No. 4 has been terminated.

e) Community Reinvestment Area No. 5 has been terminated.

f) Community Reinvestment Area No. 6 has been terminated.

g) Community Reinvestment Area No. 7 has been terminated.

h) For boundaries of Community Reinvestment Area No. 8, see schedules attached to Ord. No. 2018-101 on file in the office of the City Clerk.

i) For boundaries of Community Reinvestment Area No. 9, see schedules attached to Ord. No. 2022-111 on file in the office of the City Clerk.

j) For boundaries of Community Reinvestment Area No. 10, see schedules attached to Ord. No. 2023-057 on file in the office of the City Clerk.

j) For boundaries of Community Reinvestment Area No. 11, see schedules attached to Ord. No. 2023-057 on file in the office of the City Clerk.

j) For boundaries of Community Reinvestment Area No. 12, see schedules attached to Ord. No. 2023-057 on file in the office of the City Clerk.

j) For boundaries of Community Reinvestment Area No. 13, see schedules attached to Ord. No. 2023-114 on file in the office of the City Clerk.

(Ord. 6199, passed 5-10-88; Am. Ord. 6243, passed 7-26-88; Am. Ord. 6423, passed 11-14-89; Am. Ord. 6769, passed 8-25-92; Am. Ord. 2013-087, passed 8-13-13; Ord. 2018-101, passed 11-27-18; Ord. 2022-111, passed 10-25-22; Ord. 2023-031, passed 04-11-23; Ord. 2023-032, passed 04-11-23; Ord. 2023-057, passed 7-5-23; Ord. 2023-113, passed 12-12-23; Ord. 2023-114; 12-12-23).

§ 159.03 PERIODS OF TAX EXEMPTION FOR IMPROVEMENTS.

a) Within Community Reinvestment Area No. 2, tax exemption for improvements as described in R.C. § 3735.67 are granted for the following periods:

(i) Three years for the remodeling of residential dwellings, the cost of which is at least $5,000;

(ii) Twelve years for the remodeling of commercial structures, the cost of which is at least $10,000;

(iii) Twelve years for the remodeling of industrial structures, the cost of which is at least $25,000.

(iv) Seven years for the construction of new commercial structures, the cost of which is at least $10,000;

(v) Seven years for the construction of new industrial structures, the cost of which is at least $25,000.

(Ord. 6199, passed 5-10-88; Am. Ord. 6243, passed 7-26-88; Am. Ord. 6423, passed 11-14-89)

b) Within Community Reinvestment Area No. 8, tax exemption for improvements as described in R.C. § 3735.67 are granted for the following periods:

(i) One hundred percent for ten years for construction of new residential dwellings;

(ii) One hundred percent for ten years for the remodeling of residential dwellings, the cost of which is at least $50,000;

(iii) Up to Fifteen years for the construction of commercial or industrial structures, negotiated on a case-by-case basis;

(iv) Up to Fifteen years for the remodeling of commercial or industrial structures, negotiated on a case-by-case basis.

(Ord. 6199, passed 5-10-88; Am. Ord. 6243, passed 7-26-88; Am. Ord. 6423, passed 11-14-89)

c) Within Community Reinvestment Area No. 9, tax exemption for improvements as described in R.C. § 3735.67 are granted for the following periods:

(i) Fifty percent exemption for ten years for construction of new residential dwellings;

(ii) One hundred percent exemption for ten years for the remodeling of residential dwellings, the cost of which is at least $5,000;

(iii) Up to Fifteen years for the construction of commercial or industrial structures, negotiated on a case-by-case basis;

(iv) Up to Fifteen years for the remodeling of commercial or industrial structures, negotiated on a case-by-case basis.

(Ord. 2022-111, passed 10-25-22)

d) Within Community Reinvestment Area No. 10, tax exemption for improvements as described in R.C. § 3735.67 are granted for the following periods:

(i) Fifty percent exemption for ten years for construction of new residential dwellings;

(ii) One hundred percent exemption for ten years for the remodeling of residential dwellings, the cost of which is at least $5,000;

(iii) Up to Fifteen years for the construction of commercial or industrial structures, negotiated on a case-by-case basis;

(iv) Up to Fifteen years for the remodeling of commercial or industrial structures, negotiated on a case-by-case basis.

(Ord. 2023-057, passed 7-5-23)

e) Within Community Reinvestment Area No. 11, tax exemption for improvements as described in R.C. § 3735.67 are granted for the following periods:

(i) Fifty percent exemption for ten years for construction of new residential dwellings;

(ii) One hundred percent exemption for ten years for the remodeling of residential dwellings, the cost of which is at least $5,000;

(iii) Up to Fifteen years for the construction of commercial or industrial structures, negotiated on a case-by-case basis;

(iv) Up to Fifteen years for the remodeling of commercial or industrial structures, negotiated on a case-by-case basis.

(Ord. 2023-057, passed 7-5-23)

f) Within Community Reinvestment Area No. 12, tax exemption for improvements as described in R.C. § 3735.67 are granted for the following periods:

(i) Fifty percent exemption for ten years for construction of new residential dwellings;

(ii) One hundred percent exemption for ten years for the remodeling of residential dwellings, the cost of which is at least $5,000;

(iii) Up to Fifteen years for the construction of commercial or industrial structures, negotiated on a case-by-case basis;

(iv) Up to Fifteen years for the remodeling of commercial or industrial structures, negotiated on a case-by-case basis.

(Ord. 2023-057, passed 7-5-23)

g) Within Community Reinvestment Area No. 13, tax exemption for improvements as described in R.C. § 3735.67 are granted for the following periods:

(i) Up to Fifteen years for the construction of commercial or industrial structures, negotiated on a case-by-case basis;

(ii) Up to Fifteen years for the remodeling of commercial or industrial structures, negotiated on a case-by-case basis.

(Ord. 2023-114, passed 12-12-23)

§ 159.04 CITY MANAGER DESIGNATED AS HOUSING OFFICER.

To administer and implement this subchapter, the City Manager is designated as the Housing Officer, as described in R.C. §§ 3735.65 and 3735.66.

(Ord. 6199, passed 5-10-88; Am. Ord. 6243, passed 7-26-88; Am. Ord. 6423, passed 11-14-89; Am. Ord. 6769, passed 8-25-92; Am. Ord. 2013-087, passed 8-13-13; Ord. 2018-101, passed 11-27-18; Ord. 2022-111, passed 10-25-22; Ord. 2023-031, passed 04-11-23; Ord. 2023-032, passed 04-11-23; Ord. 2023-057, passed 7-5-23; Ord. 2023-113, passed 12-12-23; Ord. 2023-114; 12-12-23).

ORDINANCE NO. 2023 - 115

AN ORDINANCE AMENDING CHAPTER 152 OF THE CODIFIED ORDINANCES OF THE CITY OF LEBANON, OHIO REGARDING MUNCIPAL INCOME TAX AND DECLARING AN EMERGENCY

WHEREAS, Chapter 152 of the Codified Ordinances of the City of Lebanon, Ohio outlines the authority for the City of Lebanon to administer and enforce a municipal income tax; and

WHEREAS, Chapter 152 of the Codified Ordinances of the City of Lebanon, Ohio is periodically updated to codify administrative procedures and related ordinances that the City Council has approved:

NOW THEREFORE, BE IT ORDAINED, by Council of the City of Lebanon, Warren County Ohio:

SECTION 1: That Chapter 152 of the Codified Ordinances shall be modified and amended to add the following reference:

152.03 Definitions
152.03 Definitions: (11) Exempt Income

(T) For tax years 2024 and after, the income of individuals under 18 years of age.

SECTION 2: That Chapter 152 of the Codified Ordinances shall be modified and amended to add the following reference:

152.06 Income Subject to Net Profit Tax
152.062 Net Profit; Income Subject to Net Profit Tax: Alternative Apportionment

(A) Except as otherwise provided in divisions B(1) and Net profit from a business or profession conducted both within and without the boundaries of the municipality shall be considered
as having a taxable situs in the municipality for purposes of municipal income taxation in the same proportion as the average ratio of the following:

(D) For the purposes of division (A)(3) of this section, and except as provided in division (I) of this section, receipts from sales and rentals made and services performed shall be sitused to a municipal corporation as follows:

(I)(1.) A. “Qualifying remote employee or owner” means an individual who is an employee of a taxpayer or who is a partner or member holding an ownership interest in a taxpayer that is treated as a partnership for federal income tax purposes, provided that the individual meets both of the following criteria:

(i) The taxpayer has assigned the individual to a qualifying reporting location.
(ii) The individual is permitted or required to perform services for the taxpayer at a qualifying remote work location.

B. "Qualifying remote work location" means a permanent or temporary location at which an employee or owner chooses or is required to perform services for the taxpayer, other than a reporting location of the taxpayer or any other location owned or controlled by a customer or client of the taxpayer. "Qualifying remote work location" may include the residence of an employee or owner and may be located outside of a municipal corporation that imposes an income tax in accordance with this chapter. An employee or owner may have more than one qualifying remote work location during a taxable year.

C. "Reporting location" means either of the following:

(i) A permanent or temporary place of doing business, such as an office, warehouse, storefront, construction site, or similar location, that is owned or controlled directly or indirectly by the taxpayer:

(ii) Any location in this state owned or controlled by a customer or client of the taxpayer provided that the taxpayer is required to withhold taxes under Section *152.051* of this Ordinance, on qualifying wages paid to an employee for the performance of personal services at that location.

D. "Qualifying reporting location" means one of the following:

(i) The reporting location in this state at which an employee or owner performs services for the taxpayer on a regular or periodic basis during the taxable year:

(ii) If no reporting location exists in this state for an employee or owner under division (I)(1)(D)(i) of this section, the reporting location in this state at which the employee's or owner's supervisor regularly or periodically reports during the taxable year:

(iii) If no reporting location exists in this state for an employee or owner under division (I)(1)(b)(4)(i) or (ii) of this section, the location that the taxpayer otherwise assigns as the employee's or owner's qualifying reporting location, provided the assignment is made in good faith and is recorded and maintained in the taxpayer's business records. A taxpayer may change the qualifying reporting location designated for an employee or owner under this division at any time.

I (2) For tax years ending on or after December 31, 2023, a taxpayer may elect to apply the provisions of this division to the apportionment of its net profit from a business or profession. For taxpayers that make this election, the provisions of division of this section apply to such apportionment except as otherwise provided in this division.

A taxpayer shall make the election allowed under this division in writing on or with the taxpayer's net profit return or, if applicable, a timely filed amended net profit return or a timely filed appeal of an assessment. The election applies to the taxable year for which that return or appeal is filed and for all subsequent taxable years, until the taxpayer revokes the election.

The taxpayer shall make the initial election with the tax administrator of each municipal corporation with which, after applying the apportionment provisions authorized in this division, the taxpayer is required to file a net profit tax return for that taxable year. A taxpayer shall not be required to notify the tax administrator of a municipal corporation in which a qualifying remote employee's or owner's qualifying remote work location is located, unless the taxpayer is otherwise required to file a net profit return with that municipal corporation due to business operations that are unrelated to the employee's or owner's activity at the qualifying remote work location.

After the taxpayer makes the initial election, the election applies to every municipal corporation in which the taxpayer conducts business. The taxpayer shall not be required to file a net profit return with a municipal corporation solely because a qualifying remote employee's or owner's qualifying remote work location is located in such municipal corporation.

Nothing in this division prohibits a taxpayer from making a new election under this division after properly revoking a prior election.

(I)(3) For the purpose of calculating the ratios described in this section, all of the following apply to a taxpayer that has made the election described in division (I)(2):

(a) For the purpose of division 152.062 (A) (1) of this section, the average original cost of any tangible personal property used by a qualifying remote employee or owner at that individual's qualifying remote work location shall be sitused to that individual's qualifying reporting location.

(b) For the purpose of division 152.062 (A) (2) of this section, any wages, salaries, and other compensation paid during the taxable period to a qualifying remote employee or owner for services performed at that individual's qualifying remote work location shall be sitused to that individual's qualifying reporting location.

(c) For the purpose of division 152.062 (A)(3) of this section, and notwithstanding division

152.062 (D) of this section, any gross receipts of the business or profession from services performed during the taxable period by a qualifying remote employee or owner for services performed at that individual's qualifying remote work location shall be sitused to that individual's qualifying reporting location.

(I)(4) Nothing in this division prevents a taxpayer from requesting, or a tax administrator from requiring, that the taxpayer use, with respect to all or a portion of the income of the taxpayer, an alternative apportionment method as described in division 152.062(B) of this section. However, a tax administrator shall not require an alternative apportionment method in such a manner that it would require a taxpayer to file a net profit return with a municipal corporation solely because a qualifying remote employee's or owner's qualifying remote work location is located in that municipal corporation.

(I)(5) Except as otherwise provided in this division, nothing in this division is intended to affect the withholding of taxes on qualifying wages pursuant to Section 152.051

(D) For the purposes of division (A)(3) of this section, and except as provided in division (I) of this section, receipts from sales and rentals made and services performed shall be sitused to a municipal corporation as follows:

SECTION 3: That Chapter 152 of the Codified Ordinances shall be modified and amended to add the following reference:

152.09 Annual Return
152.094 Annual Return; Extension of Time to File

(A) Any taxpayer that has duly requested an automatic six-month extension for filing the taxpayer's federal income tax return shall automatically receive an extension for the filing of a municipal income tax return. The extended due date of the municipal income tax return shall be the 15th day of the tenth month after the last day of the taxable year to which the return relates. For tax years ending on or after January 1, 2023, the extended due date of the Lebanon tax return for a taxpayer that is not an individual shall be the 15^{th} day of the eleventh month after the last day of the taxable year to which the return relates.

(F) If a taxpayer receives an extension for the filing of a municipal income tax return under division (A) or (B) of this section, the tax administrator shall not make any inquiry or send any notice to the taxpayer with regard to the return on or before the date the taxpayer files the return or on or before the extended due date to file the return, whichever occurs first.

If a tax administrator violates division 152.094(G) of this section, the municipal corporation shall reimburse the taxpayer for any reasonable costs incurred to respond to such inquiry or notice, up to $150.

Division 152.094(F) of this section does not apply to an extension received under division 152.094(A) of this section if the tax administrator has actual knowledge that the taxpayer failed to file for a federal extension as required to receive the extension under division152.094 (A) of this section or failed to file for an extension under division 152.094(B) of this section.

SECTION 4: That Chapter 152 of the Codified Ordinances shall be modified and amended to add the following reference:

152.10 Penalty, Interest, Fees, and Charges

152.10 (C)
(4) (a) For tax years ending on or before December 31, 2022 **w**ith respect to returns other than estimated income tax returns, the municipality shall impose a monthly penalty of $25 for each failure to timely file each return, regardless of the liability shown thereon for each month, or any fraction thereof, during which the return remains unfiled regardless of the liability shown thereon. The penalty shall not exceed a total of $150 in assessed penalty for each failure to timely file a return.
(b) For tax years ending on or after January 1, 2023, with respect to returns other than estimated income tax returns, the municipality may impose a penalty not exceeding $25 for each failure to timely file each return, regardless of the liability shown thereon, except that the municipality shall abate or refund the penalty assessed on a taxpayer's first failure to timely file a return after the taxpayer files that return.

SECTION 5: That Chapter 152 of the Codified Ordinances shall be modified and amended to add the following reference:

152.05 Collection at Source
152.051 Collection at Source; Withholding From Qualifying Wages

(B)(1)(a) An employer, agent of an employer, or other payer not required to make payments under division (B)(1)(b) of this section of taxes required to be deducted and withheld shall make quarterly payments to the Tax Administrator not later than the ~~fifteenth (15th)~~ last day of the month following the end of each calendar quarter.
(C) An employer, agent of an employer, or other payer shall make and file a return showing the amount of tax withheld by the employer, agent, or other payer from the qualifying wages of each employee and remitted to the Tax Administrator. Employers who are required by 26 USC 6302 and 26 CFR 31.6302-1, or other federal statutes or regulations, to deposit payments electronically for the purpose of paying federal taxes withheld on payments to employees shall make payment by electronic funds transfer to the tax commissioner of the Municipal income taxes withheld on qualifying wages. Except as otherwise provided in this paragraph, the payment of taxes by electronic funds transfer does not affect an employer's obligation to file the returns as required under this Section.

____
Mayor

Passed: November 28, 2023

Attest:

____
Clerk of Council

Sponsors:
All Members of Council

City Manager	City Auditor	City Attorney

ORDINANCE NO. 2023- 116

AN ORDINANCE AMENDING SECTION 152.08 OF THE CODIFIED ORDINANCES OF THE CITY PROVIDING AN INCOME TAX CREDIT TO RESIDENT TAXPAYERS WHO PAY MUNICIPAL INCOME TAX TO OTHER MUNICIPALITIES

WHEREAS, this City Council of the City of Lebanon, Ohio are responsible for the fiscal well-being of the City,

WHEREAS, on November 7, 2023, the residents of the City voted to increase the Income tax rate of the City to 1.50% effective January 1, 2024.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Lebanon, County of Warren, State of Ohio, hereby ordains:

Section 1. In accord with the intent of Council, Council determines it to be in the best interests of the City of Lebanon, Ohio and in accord with the responsibility of Council to provide for the health, welfare and safety of the residents of the city to amend Section 152.08, and modify Section 152.081 as follows:

152.08 CREDIT FOR TAX PAID

152.081 CREDITS FOR TAXES PAID TO OTHER MUNICIPALITIES

(A) Every taxpayer domiciled in the Municipality who is required to and does pay, or has acknowledged liability for, a municipal tax to another municipal corporation on or measured by the same income that is taxable income under this Chapter may claim a nonrefundable credit upon satisfactory evidence of the tax paid to the other municipal corporation. Effective January 1, 2017, resident taxpayers of the City of Lebanon, Ohio shall receive one half percent (1/2%) credit for income tax paid to another municipality from the current one percent (1%) income tax due the City of Lebanon. In no event shall the amount of the credit exceed one-half percent (1/2%) of the income subject to taxation as herein provided and applicable to the allocation of funds as per Section 152.013 of this Code. Effective January 1, 2024, resident taxpayers of the City of Lebanon Ohio shall receive one percent (1.00%) credit for income tax paid to another municipality from the effective January 1, 2024, one and one-half percent (1.50%) income tax due the City of Lebanon. In no event shall the amount of the credit exceed one percent (1.00%) of the income subject to taxation as herein provided and applicable to the allocation of funds as per Section 152.013 of this Code. The January 1, 2024, credit change to 1.00% applies to income earned after January 1, 2024. The .50% credit continues to apply to income earned between January 1, 2024, and December 31, 2023. Subject to division (C) of this section, the credit shall not exceed the tax due the Municipality under this Chapter.

____
Mayor

Passed: December 12, 2023

Attest:

____
Clerk of Council

Sponsors:
All Members of Council

City Manager	City Auditor	City Attorney

RESOLUTION 2023-117

ACKNOWLEDGING THAT UNBORN CHILDREN ARE LEGAL AND CONSTITUTIONAL PERSONS WHO ARE ENTITLED TO THE EQUAL PROTECTION OF THE LAWS

WHEREAS, the Declaration of Independence declares it to be a self-evident truth that ‘‘all men are created equal, that they are endowed by their Creator with certain unalienable Rights,’’ beginning with the right to life, and that the primary purpose of all government is to defend that supreme right;

WHEREAS, among the stated purposes of the Constitution is to ‘‘secure the Blessings of Liberty to ourselves and our Posterity’’;

WHEREAS, the Fourteenth Amendment to the Constitution guarantees ‘‘due process of law’’ and ‘‘the equal protection of the laws’’ to ‘‘any person’’;

WHEREAS, the Fourteenth Amendment situated its equal protection guarantee within a common-law and statutory context that prohibited abortion and treated the unborn human being throughout pregnancy as a ‘‘person’’, who under ‘‘common and civil law’’ was ‘‘to all intents and purposes a child, as much as if born’’ (Hall v. Hancock, 32 Mass. (15 Pick.) 255, 257–58 (1834) (Shaw, C.J.));

WHEREAS, the Fourteenth Amendment, like the Civil Rights Act of 1866 that it was meant to sustain, relied on an understanding of the fundamental rights of persons, including the rights to life and personal security, that had been expounded in Blackstone’s Commentaries, which began its first book (‘‘Of the Rights of Persons’’) with a discussion of the unborn child’s rights as a ‘‘person’’ across many bodies of law;

WHEREAS, by the time the Fourteenth Amendment was adopted, a supermajority of States had codified laws to prohibit abortion at all stages, and many of these statutes classified abortion as an ‘‘offense against the person’’ and nearly all described the unborn victim of abortion as an ‘‘infant’’ or ‘‘child’’;

WHEREAS, a primary framer of the Fourteenth Amendment, Representative John Bingham, explained that the Amendment was written to ensure that ‘‘no State in the Union should deny to any human being . . . the equal protection of the laws’’;

WHEREAS, Senator Jacob Howard, who sponsored the Amendment in the Senate, declared that the Amendment’s purpose was to ‘‘disable a State from depriving not merely a citizen of the United States, but any person, whoever he may be, of life, liberty and property without due process’’ and to ensure that even the lowest and ‘‘most despised of the [human] race were guaranteed equal protection’’;

WHEREAS, Representative Thaddeus Stevens called the Amendment ‘‘a superstructure of perfect equality of every human being before the law; of impartial protection to everyone in whose breast God had placed an immortal soul’’;

WHEREAS, the drafters and ratifiers of the Fourteenth Amendment expected the Amendment to apply not only to freedmen and Black Americans, but to every member of the human species within the jurisdictional reach of the Constitution, they intentionally selected the expansive language of ‘‘any person’’, to ensure that no State would ever again subject any class of persons to inferior and invidiously discriminatory treatment;

WHEREAS, a medical and scientific consensus exists establishing that each human being begins his or her life cycle at fertilization;

WHEREAS, abortion, the use or prescription of any instrument, medicine, drug, or any other substance or device, to intentionally kill the unborn child of a woman known to be pregnant, is destructive to the life, health, personal security, and well-being of the unborn child;

WHEREAS, unborn children have morally and legally protectable interests in life, health, personal security, and well-being;

WHEREAS, at least 38 States and this Federal Government (section 1841 of title 18, United States Code) have fetal homicide laws that provide for prosecution of criminals who kill an unborn child during the commission of a crime;

WHEREAS, in recognition of the unborn child’s right to life, the common law, State law, and Federal law (18 U.S.C. section 3596(b)), all prohibit imposition of the death penalty on a pregnant woman who has been convicted of a capital crime;

WHEREAS, State laws and State constitutional provisions allowing abortion in the United States deny constitutional rights to unborn children, causing the tragic and unspeakable loss of more than sixty million children before birth, increasing the pressure and anguish of countless women and girls who are driven to abortion, and cheapening our respect for the human person and the sanctity of human life;

WHEREAS, nothing in the Supreme Court’s decision in Dobbs v. Jackson Women’s Health Organization prevents Congress from recognizing the legal and constitutional personhood of unborn children, and indeed, central to the Dobbs holding was the fact that abortion terminates the life of an unborn human being; and

WHEREAS, President Ronald Reagan declared in his 1988 Proclamation of a National Sanctity of Human Life Day that ‘‘our nation cannot continue down the path of abortion, so radically at odds with our history, our heritage, and our concepts of justice,’’ and that ‘‘the well-being and the future of our country, demand that protection of the innocents must be guaranteed and that the personhood of the unborn be declared and defended throughout our land’’:

NOW, THEREFORE, BE IT RESOLVED, by the Council of the City of Lebanon, Ohio:

SECTION 1. defines the term ‘‘unborn person’’ or ‘‘unborn child’’, as used in this Resolution, to mean ‘‘the unborn offspring of human beings of the species homo sapiens from the beginning of the biological development of that human being, from fertilization, throughout pregnancy until live birth, including the human conceptus, zygote, morula, blastocyst, embryo, and fetus’’;

SECTION 2. finds and declares based on sound historical, medical, and scientific evidence that; (A) the life of each human person begins at fertilization (or the functional equivalent thereof); (B) human persons at every stage of development before birth have moral and legally protectable interests in life, health, and well-being; (C) the word ‘‘person’’, as used in the Fourteenth Amendment to the Constitution, had a settled public meaning that included any child living in the womb, and the drafters and ratifiers of the Amendment intended to include all human beings (including unborn children) within the scope of the Amendment’s protective embrace; (D) permissive State abortion laws deprive an unborn human person of the right to life and the enjoyment of the equal protection of the laws guaranteed by the Fourteenth Amendment; and (E) the intentional destruction of human life prior to birth through abortion is inimical to our community values, history, and sense of justice;

SECTION 3. acknowledges our constitutional duty and solemn obligation to guarantee the equal protection of the laws to every unborn child within the jurisdictional and geographic reach of the Constitution, which shall not be construed to permit the prosecution of any woman for the death of her unborn child; and

SECTION 4. calls upon the Congress to enact congruent and proportional legislation to enforce the Fourteenth Amendment’s guarantee of equal protection for unborn children nationwide and in Ohio, and upon the Supreme Court to acknowledge and vindicate the right of unborn children to the enjoyment of the equal protection of the laws in every State and Federal territory.

____
Mayor

Passed: November 28, 2023

Attest:

____
Clerk of Council

Sponsors:
All Members of Council

City Manager	City Auditor	City Attorney

ORDINANCE NO. 2023-118

AN ORDINANCE AUTHORIZING THE PURCHASE OF REAL PROPERTY AND DECLARING AN EMERGENCY

WHEREAS, the City wishes to purchase the property located at 576 Columbus Avenue and being more particularly described as Parcel #1336328010; and

WHEREAS, the purchase of this property will support future economic development and enhancement along the Columbus Avenue corridor as recommended by the Envision Lebanon Comprehensive Plan; and

WHEREAS, the City has tentatively agreed upon the terms of a purchase agreement with the property owner, J&V Nguyen LLC for the sum of $210,000, attached hereto as Exhibit 1 and incorporated herein by reference as if fully set forth.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Lebanon, Ohio:

SECTION 1. That the City Manager is hereby authorized and directed to execute a sale and purchase agreement, and all associated property transfer and closing documents, between the City of Lebanon and J&V Nguyen LLC, in substantially the same form as the agreement attached hereto as "Exhibit 1".

SECTION 2. This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, morals and welfare of the City of Lebanon; and, for the further reason, that the execution of the aforesaid Agreement is necessary so that the City may proceed in a timely manner to obtain the property in accordance with the seller requirements, then this Ordinance shall take effect immediately upon its adoption.

____
Mayor

Passed: November 28, 2022

Attest:

____
Clerk of Council

Sponsors:
Messer

City Manager	City Auditor	City Attorney

REAL ESTATE PURCHASE AGREEMENT

This Agreement is made at Lebanon, Ohio, by **J&V NGUYEN LLC**, and between **JIM NGUYEN and VI NGUYEN,** hereinafter collectively referred to as "Seller", and **THE CITY OF LEBANON, OHIO**, hereinafter referred to as "Buyer".

Seller hereby offers to sell and Buyer hereby agrees to purchase property located at 576 Columbus Avene in the City of Lebanon, Ohio and more specifically described as follows:

SEE EXHIBIT "A" ATTACHED
HERETO AND MADE A PART HEREOF

Permanent Parcel Number: 1336328010

(the "Premises") upon the terms and conditions set forth below:

1. Sale Price. The sale price for said Premises shall be: **Two Hundred and Ten Thousand ($210,000.00)** (the "Purchase Price") payable by bank wire at the time of closing of this transaction. This Agreement shall constitute escrow instructions to the Escrow Agent, subject to the Escrow Agent's usual conditions of acceptance where not contrary to the terms hereof. The Escrow Agent is authorized to close the purchase of the Premises and make all prorations and allocations in accordance with this Agreement. The Escrow Agent will receive the funds required under this Agreement, satisfy any outstanding liens, record the deed transferring ownership of the Property, and distribute the net proceeds to the Seller in accordance with this Agreement.

2. Closing. The closing of this transaction shall occur on or before January 19, 2024 (the "Closing") at a location to be mutually agreed upon by Sellers and Buyer. If closing does not occur on or before said date this contract shall be void unless extended in writing by both parties.

3. Possession. Buyer shall be entitled to possession at Closing.

4. Evidence of Title. Seller shall provide an Owner's Title Insurance Policy complete with commitment for issuance of said Policy, showing a good and marketable title in fee simple to the Premises in Seller prior to Closing and in Buyer following Closing, free and clear of all liens and encumbrances, except:

(A) the lien of current taxes and assessments;

(B) those specifically set forth in this Agreement;

(C) building and use restrictions, conditions, utility easements and right of ways created or reserved as a part of a general plan in and for the subdivision or subdivisions in which the above described Premises is located or if not located in a subdivision such building and use restrictions, conditions, utility easements, and right of ways as may exist thereon at the time of the signing of this Agreement, and which do not materially reduce Buyer's intended use of such Premises which is: municipal

(D) zoning ordinances and all legal highways.

The parties shall pay the title costs as set forth in Paragraph 7.

5. Deed. The Seller shall convey to the Buyer a good and marketable title in fee simple for the above described Premises by a recordable General Warranty Deed with release of dower free and clear from all encumbrances, except those mentioned above and the following: none.

6. Taxes and Assessments. It is agreed by the parties that there shall be no tax proration.

7. Expenses of Transaction. Buyer shall be responsible for and pay the following expenses of sale:

a. Title Examination
b. Preliminary Title Commitment
c. Owner's Title Insurance Policy premium
d. Attorney fee for deed preparation
e. Escrow fees
f. Courier charges
g. County transfer tax
h. All recording fees

8. Broker. The parties acknowledge that no broker or agent has been involved in this transaction and that neither Seller nor Buyer shall be obligated to pay any commission in connection with the transaction contemplated hereby. Each party hereby agrees to indemnify the other from and against all loss, cost, damage or expense arising out of or resulting from any act or acts of the indemnifying party which gives rise to any claim of a broker or agent in connection with this transaction.

9. Due Diligence. Buyer, at its own expense, shall have thirty (30) days from the date of this Agreement to conduct a Phase 1 Environmental Study. From and after the date of this Agreement, upon reasonable notice to Seller, Buyer and its agents, employees or assigns shall have access to the Property to conduct Inspections. The right to conduct Inspections shall include the right to enter upon any portion of the Property to take measurements, make boundary and topographical survey maps, and to conduct geotechnical, environmental, groundwater, wetland and other studies required by Buyer, and to determine the adequacy of utilities servicing the Property, zoning ordinances and compliance with laws. No such Inspections shall constitute a waiver or relinquishment on the part of Buyer of its rights under any covenant, condition, representation or warranty of Seller under this Agreement. Buyer's

obligations under this Agreement are expressly conditioned upon the completion and Buyer's satisfaction of the results of all Inspections. In the event the Inspections produce results that are unsatisfactory to Buyer, Buyer may terminate this Agreement by providing written notice of termination to the Seller within the Due Diligence Period. Buyer shall have absolute discretion to determine if the results of the Inspections are unsatisfactory. Buyer shall be responsible for the costs associated with the Inspections.

Buyer will indemnify, defend and hold Seller harmless against and in respect of any and all claims, demands, losses, costs, expenses, obligations, damages, recoveries and deficiencies, including interest, penalties and reasonable attorneys' fees ("Claims"), that Seller shall incur or suffer, which result from Buyer, Buyer's agents and/or anyone Buyer hires or with whom Buyer contracts, entering upon the Property and conducting the Inspections, except to the extent such Claims result from the negligence or misconduct of Seller. Further, Buyer will be responsible for restoring the Property to its prior condition and or compensating Seller for any damages Buyer, Buyer's agents and/or anyone Buyer hires or with whom Buyer contracts, cause to the Property or to any of Seller's personal property located on the Property.

10. Time Of The Essence. It is expressly agreed that time shall be of the essence in the performance of this Agreement.

11. Binding Effect. This Agreement shall be binding upon the parties, their heirs, executors, administrators, successors and assigns upon approval by the Lebanon City Council. It is understood that this purchase agreement is contingent on City Council approval. This Agreement may be executed in any number of counterparts each of which when executed and delivered shall be an original, but all such counterparts shall constitute one and the same Agreement.

12. Breach. In the event Buyer does not perform this Agreement for any reason other than (i) Seller being unable to provide a good and marketable title or (ii) damage or destruction of the Premises or (iii) City Council does not authorize the agreement, then this Agreement shall be terminated at Seller's option and Buyer's down payment, if any, forfeited to the Seller. In addition, Seller shall be entitled to pursue any other remedies available in law or equity arising from Buyer's breach.

In the event Seller does not perform this Agreement for any reason other than Buyer's failure to perform, then this Agreement may, at Buyer's option, be terminated and Buyer shall be entitled to a refund of the down payment in addition to any other remedies available at law or equity.

13. Miscellaneous.

a. It is hereby agreed by the parties that the Buyer is purchasing the Premises in its "as is" condition.

By: Jim Nguyen
Address 9730 Ga Highway 111
Baconton, GA 31716
(T) (229) 854-0450
(E) jim.katie.farm@outlook.com

By: Scott Brunka, City Manager
Address: 50 S. Broadway
Lebanon, OH 45036
(T) (513) 228-3102
(E) sbrunka@lebanonohio.gov

By: Vi Nguyen

Exhibit "A"

Being real property located at 576 Columbus Ave., Lebanon, Warren County, Ohio. Parcel #1336328010 consisting of 0.55 acres.