Tax Incentive Review Council

2019 Review

of

2018 Annual Status Reports

for

EZA’s, TIF’s, RID’s and CRA’s

11/07/2019

Butler County

Board of Commissioners
Donald L. Dixon, Cindy Carpenter, T.C. Rogers
Butler County Administrative Center, 130 High Street, 6th Floor, Hamilton, OH 45011
CITY OF FAIRFIELD
City of Fairfield

2019 Tax Incentive Review Council

Review of 2018 CRAs & TIFs
5. Koch Foods
   a. 75%, 10 year incentive
   b. Executed 2012, expires tax year 2024
   c. 1,090 jobs committed, 1,114 jobs actual 24 over
   d. $8,500,000 investment committed, $46,127,462 actual $37,627,462 over
   e. Recommendation: Continue

6. Machintek
   a. 60%, 7 year incentive
   b. Executed 2014, expires tax year 2023
   c. 62 jobs committed, 72 jobs actual 11 over
   d. $2,300,000 investment committed, $2,656,471 actual $356,471 over
   e. Recommendation: Continue

7. Element Materials Technology
   a. 75%, 6 year incentive
   b. Executed 2014, expires tax year 2021
   c. 120 jobs committed, 125 jobs actual 5 over
   d. $1,450,000 investment committed, $1,450,000 actual meets commitment
   e. Recommendation: Continue

8. Calvary Industries
   a. 50%, 4 year incentive
   b. Executed 2014, expires tax year 2019
   c. 46 jobs committed, 60 jobs actual 14 over
   d. $725,000 investment committed, $1,093,027 actual $368,027 over
   e. Recommendation: Continue

9. Alba Manufacturing
   a. 60%, 6 year incentive
   b. Executed 2015, expires tax year 2023
   c. 81 jobs committed, 94 jobs actual 13 over
   d. $1,015,000 investment committed, $1,015,000 actual meets commitment
   e. Recommendation: Continue
10. Pacific Manufacturing  
   a. 65%, 7 year incentive  
   b. Executed in 2016, expires tax year 2025  
   c. 602 jobs committed, 819 jobs actual **217 over**  
   d. $5,000,000 investment committed, $11,847,942.1 actual $6,847,942.1 over  
   e. Recommendation: **Continue**

11. Standex Electronics  
   a. 75%, 7 year incentive  
   b. Executed in 2017, expires tax year 2026  
   c. 133 jobs committed, Actual- N/A (Retain 123, Create 10)  
   d. $3,800,000 investment committed, Actual- N/A  
   e. Recommendation: **Continue- building currently under construction in 2018 (completed spring 2019)**

12. Ship-Paq  
   a. 50%, 5 year incentive  
   b. Executed in 2018, expires tax year 2023  
   c. 21 jobs committed, Actual- N/A (Retain 17, Create 4)  
   d. $1,700,000 investment committed, Actual- N/A  
   e. Recommendation: **Continue- building was completed mid-2018 and was included on the tax rolls for 2019**

CRA 017-01340-02

1. Cincinnati Financial Corp.  
   a. 100%, 15 year incentive  
   b. Executed 2004, expires tax year 2023  
   c. 2,989 jobs committed, 3,234 jobs actual **245 over**  
   d. $98,708,000 investment committed, $105,614,614 $6,906,614 over  
   e. Recommendation: **Continue**
CRA 017-01340-01

Expired in 2018:

1. Rolled Alloys
   a. 75%, 5 year incentive
   b. Executed 2012, expires tax year 2018
   c. 34 jobs committed, 65 jobs actual 31 over
   d. $3,500,000 investment committed, $3,479,000 actual $21,000 under
   e. Recommendation: Expire

Active CRAs:

2. Takumi Stamping #1
   a. 75%, 10 year incentive
   b. Executed 2008, expires tax year 2020
   c. 300 jobs committed, 325 jobs actual 25 over
   d. $3,600,000 investment committed, $8,464,419 actual $4,864,419 over
   e. Recommendation: Continue

3. Takumi Stamping #2
   a. 75%, 5 year incentive
   b. Executed 2013, expires tax year 2020
   c. 13 jobs committed, 100 jobs actual 87 over
   d. $1,500,000 investment committed, $1,950,000 actual $450,000 over
   e. Recommendation: Continue

4. Western States Machine Co.
   a. 65%, 7 year incentive
   b. Executed 2012, expires tax year 2021
   c. 50 jobs committed, 53 jobs actual 3 over
   d. $4,600,000 investment committed, $5,151,511 actual $551,511 over
   e. Recommendation: Continue
Cincinnati Mills TIF

- The Mills Corporation purchased the facility for ~$70 million and invested an additional ~$70 million in renovations
- Fairfield passed TIF authorizing legislation in November 2003
- TIF term is 30 years at 100% exemption
- The Port of Greater Cincinnati Development Authority issued the bonds for the project
- TIF funded public improvements, including roads, parking lots, parking garage, lighting, and traffic control
- Fairfield City School District received payments in lieu of taxes
- Simon Property Group sold the property to North Star Realty in December 2008
- North Star Realty sold the property to Cincinnati Holding Co. in March 2010
- Newmark Knight Frank (NKF) is currently trying to sell the mall, with asking price of $55 million
- Recommendation: Continue

North Town Center TIF

- TIF District created in 2008 to encourage redevelopment in northern part of the downtown area
- Includes approximately 150 parcels
- Public investment includes demolition, utility improvements, and retention basin
- Fairfield City School District is held harmless
- TIF has not created much revenue in the past due to lack of new construction activity in the district, although that is starting to pick up: In 2018, the North Town TIF generated $69,533.75
- Recommendation: Continue
<table>
<thead>
<tr>
<th>TIF District</th>
<th>DATE CREATED</th>
<th>TYPE OF PROJECT</th>
<th>TERMS</th>
<th>SCHOOL</th>
<th>ACTUAL REAL PROPERTY INVESTMENT</th>
<th>2018 SERVICE PAYMENTS</th>
<th>CUMULATIVE SERVICE PAYMENTS</th>
<th>2018 EXPENDITURES</th>
<th>CUMULATIVE EXPENDITURES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alsace Meadows</td>
<td>12/15/2005</td>
<td>Residential</td>
<td>100% 30 Year</td>
<td>Made Whole</td>
<td>$ 0.00 As of 12/31/18 $ 842,708</td>
<td>$ 86,469 Payment 2007</td>
<td>$ 842,708</td>
<td>$ 82,359</td>
<td>$ 812,703</td>
</tr>
<tr>
<td>Rentschler Estates</td>
<td>12/15/2005</td>
<td>Residential</td>
<td>100% 30 Year</td>
<td>Made Whole</td>
<td>$ 0.00 As of 12/31/18 $ 2,641,741</td>
<td>$ 272,469 Payment 2007</td>
<td>$ 3,640,471</td>
<td>$ 259,384</td>
<td>$ 3,573,205</td>
</tr>
<tr>
<td>Woods of Lakewood</td>
<td>12/15/2005</td>
<td>Residential</td>
<td>100% 30 Year</td>
<td>Made Whole</td>
<td>$ 0.00 As of 12/31/18 $ 211</td>
<td>$ 0.00 Payment 2009</td>
<td>$ 211</td>
<td>$ 0.00</td>
<td>$ 166</td>
</tr>
<tr>
<td>Fairfield Ridge</td>
<td>12/15/2005</td>
<td>Residential</td>
<td>100% 30 Year</td>
<td>Made Whole</td>
<td>$ 0.00 As of 12/31/18 $ 2,119,959</td>
<td>$ 281,870 Payment 2008</td>
<td>$ 2,119,959</td>
<td>$ 270,206</td>
<td>$ 2,404,733</td>
</tr>
<tr>
<td>Fairfield Falls</td>
<td>12/15/2005</td>
<td>Residential</td>
<td>100% 30 Year</td>
<td>Made Whole</td>
<td>$ 0.00 As of 12/31/18 $ 1,372,472</td>
<td>$ 351,001 Payment 2007</td>
<td>$ 1,372,472</td>
<td>$ 336,543</td>
<td>$ 1,322,391</td>
</tr>
<tr>
<td>Walden Ponds</td>
<td>12/15/2005</td>
<td>Residential</td>
<td>100% 30 Year</td>
<td>Made Whole</td>
<td>$ 0.00 As of 12/31/18 $ 1,390,356</td>
<td>$ 239,768 Payment 2008</td>
<td>$ 1,390,356</td>
<td>$ 228,553</td>
<td>$ 1,309,820</td>
</tr>
</tbody>
</table>

S:EconDev/EnterpriseZone/AVicData2018for2019/TIFRIDReport/CityofFairfieldButler
* All TIF/RIDS are Incentive District TIFS/RIDS and all TIF’s/RIDS were implemented for the purposes of infrastructure development and land acquisition.

The School District is essentially made whole using a calculation method previously agreed to by the City and or Township and the School District.
FAIRFIELD TOWNSHIP
TAX INCREMENT FINANCING DISTRICTS – 2019 TAX INCENTIVE REVIEW COUNCIL (TAX YEAR 2018 PRESENTED)

<table>
<thead>
<tr>
<th>TIF District</th>
<th>DATE CREATED</th>
<th>TYPE OF PROJECT</th>
<th>TERMS</th>
<th>SCHOOL</th>
<th>ACTUAL REAL PROPERTY INVESTMENT</th>
<th>2018 SERVICE PAYMENTS</th>
<th>CUMULATIVE SERVICE PAYMENTS</th>
<th>2018 EXPENDITURES</th>
<th>CUMULATIVE EXPENDITURES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Millikin Road</td>
<td>5/20/1999</td>
<td>Commercial</td>
<td>100% 20 Years</td>
<td>Made Whole</td>
<td>$ 0.00 Actual 2018 $ 0.00</td>
<td>$ 180,000</td>
<td>$ 555,000</td>
<td>$ 80,497</td>
<td>$ 0.00</td>
</tr>
<tr>
<td>Princeton Road</td>
<td>6/22/2001</td>
<td>Commercial</td>
<td>100% 30 Years</td>
<td>Made Whole</td>
<td>$ 0.00 Actual 2018 $ 0.00</td>
<td>$ 454,950</td>
<td>$ 1,719,950</td>
<td>$ 2,447,405</td>
<td>$ 0.00</td>
</tr>
</tbody>
</table>

* All TIF/RIDS are Incentive District TIFS/RIDS and all TIFS/RIDS were implemented for the purposes of infrastructure development and land acquisition.

The School District is essentially made whole using a calculation method previously agreed to by the City and or Township and the School District.
ROSS TOWNSHIP
BUTLER COUNTY COMMISSIONERS
**ROSS TOWNSHIP (BUTLER COUNTY)**

**TAX INCREMENT FINANCING DISTRICTS – 2019 TAX INCENTIVE REVIEW COUNCIL**

**(TAX YEAR 2018 PRESENTED)**

---

<table>
<thead>
<tr>
<th>TIF District</th>
<th>DATE CREATED</th>
<th>TYPE OF PROJECT</th>
<th>TERMS</th>
<th>SCHOOL</th>
<th>ACTUAL REAL PROPERTY INVESTMENT</th>
<th>2018 SERVICE PAYMENTS</th>
<th>CUMULATIVE SERVICE PAYMENTS</th>
<th>2018 EXPENDITURES</th>
<th>CUMULATIVE EXPENDITURES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ross Estates</td>
<td>12/15/2005</td>
<td>Residential</td>
<td>100% 30 Year</td>
<td>Made Whole</td>
<td>$0.00 As of 12/31/18</td>
<td>$451,602</td>
<td>$3,271,309</td>
<td>$335,553</td>
<td>$2,346,662</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$3,271,309 As of 12/31/18</td>
<td>$451,602</td>
<td>$3,271,309</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dennison Farm</td>
<td>12/15/2005</td>
<td>Residential</td>
<td>100% 30 Year</td>
<td>Made Whole</td>
<td>$0.00 As of 12/31/18 $0.00</td>
<td>$0.00</td>
<td>$0.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$0.00 As of 12/31/18</td>
<td>$0.00</td>
<td>$0.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ross Trails</td>
<td>12/15/2005</td>
<td>Residential</td>
<td>100% 30 year</td>
<td>Made Whole</td>
<td>$0.00 As of 12/31/18</td>
<td>$90,838</td>
<td>$508,883</td>
<td>$67,497</td>
<td>$411,226</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$0.00 As of 12/31/18 $508,883</td>
<td>$90,838</td>
<td>$508,883</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ross Trails</td>
<td>12/15/2005</td>
<td>Residential</td>
<td>100% 30 Year</td>
<td>Made Whole</td>
<td>$0.00 As of 12/31/18 $192,703</td>
<td>$25,380</td>
<td>$192,703</td>
<td>$18,855</td>
<td>$146,487</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$0.00 As of 12/31/18 $192,703</td>
<td>$25,380</td>
<td>$192,703</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

---

* All TIF/RIDS are Incentive District TIFS/RIDS and all TIF’s/RIDS were implemented for the purposes of infrastructure development and land acquisition.

The School District is essentially made whole using a calculation method previously agreed to by the City and or Township and the School District.
WEST CHESTER TOWNSHIP
BUTLER COUNTY
COMMISSIONERS
**WEST CHESTER TOWNSHIP** Tawana Keels  
**LIBERTY TOWNSHIP**  
(BUTLER COUNTY)  
**TAX INCREMENT FINANCING DISTRICTS – 2019 TAX INCENTIVE REVIEW COUNCIL**  
(TAX YEAR 2018 PRESENTED)

<table>
<thead>
<tr>
<th>TIF District</th>
<th>DATE CREATED</th>
<th>TYPE OF PROJECT</th>
<th>TERMS</th>
<th>SCHOOL</th>
<th>ACTUAL REAL PROPERTY INVESTMENT</th>
<th>2018 SERVICE PAYMENTS</th>
<th>2018 CUMULATIVE SERVICE PAYMENTS</th>
<th>2018 EXPENDITURES</th>
<th>2018 CUMULATIVE EXPENDITURES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Highland Square</td>
<td>1/22/2004</td>
<td>Commercial</td>
<td>100% 30 Year</td>
<td>Made Whole</td>
<td>$4,374,650 As of 12/31/18 $25,929,040</td>
<td>$673,615 Payment 2007</td>
<td>$7,528,957</td>
<td>$627,186</td>
<td>$6,390,041</td>
</tr>
<tr>
<td>Voice of America (WC/LIB)</td>
<td>8/23/1997</td>
<td>Commercial</td>
<td>75% 20 Year</td>
<td>Made Whole</td>
<td>$2,595,770 As of 12/31/18 $25,232,253</td>
<td>$1,355,646 Payment 1998</td>
<td>$5,590,679</td>
<td>$1,499,179</td>
<td>$4,751,814</td>
</tr>
<tr>
<td>University Pointe (WC/LIB)</td>
<td>7/23/2001</td>
<td>Commercial</td>
<td>100% 30 Year</td>
<td>Made Whole</td>
<td>$64,840,000 As of 12/31/18 $359,371,300</td>
<td>$17,928,950 Payment 2003</td>
<td>$94,114,979</td>
<td>$15,525,325</td>
<td>$80,130,123</td>
</tr>
<tr>
<td>Hamilton Mason Rd (WC/LIB)</td>
<td>8/31/2006</td>
<td>Residential</td>
<td>100% 30 Year</td>
<td>Made Whole</td>
<td>$398,030 As of 12/31/18 $27,647,450</td>
<td>$796,942 Payment 2008</td>
<td>$2,355,761</td>
<td>$920,277</td>
<td>$2,295,329</td>
</tr>
</tbody>
</table>

* All TIF/RIDS are Incentive District TIFS/RIDS and all TIF’s/RIDS were implemented for the purposes of infrastructure development and land acquisition.

The School District is essentially made whole using a calculation method previously agreed to by the City and or Township and the School District.
WEST CHESTER TOWNSHIP
<table>
<thead>
<tr>
<th>TIF District</th>
<th>DATE CREATED</th>
<th>TYPE OF PROJECT</th>
<th>TERMS</th>
<th>SCHOOL</th>
<th>ACTUAL REAL PROPERTY INVESTMENT</th>
<th>2018 SERVICE PAYMENTS</th>
<th>CUMULATIVE SERVICE PAYMENTS</th>
<th>2018 EXPENDITURES</th>
<th>CUMULATIVE EXPENDITURES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capstone Blvd</td>
<td>12/18/2015</td>
<td>Commercial</td>
<td>Made Whole</td>
<td>$ 216,763,702 Actual 2018 $ 0.00</td>
<td>$ 0.00 Year N/A</td>
<td>$ 0.00 Year N/A</td>
<td>$ 0.00 Year N/A</td>
<td>$ 0.00</td>
<td></td>
</tr>
<tr>
<td>Central Business District</td>
<td>7/13/2004</td>
<td>Commercial</td>
<td>Made Whole</td>
<td>$ 25,038,393 Actual 2018 $ 100,120,900</td>
<td>$ 2,608,893 Year 2007</td>
<td>$ 26,062,289 Year 2006</td>
<td>$ 1,850,335 Year 2006</td>
<td>$ 19,938,536</td>
<td></td>
</tr>
<tr>
<td>Cincinnati Columbus Road</td>
<td>12/18/2015</td>
<td>Commercial</td>
<td>Made Whole</td>
<td>$ 253,516,445 Actual 2018 $ 811,320</td>
<td>$ 21,775 Year 2018</td>
<td>$ 21,775 Year 2018</td>
<td>$ 14,565 Year 2018</td>
<td>$ 14,565</td>
<td></td>
</tr>
<tr>
<td>Tylers Place Boulevard</td>
<td>12/18/2015</td>
<td>Commercial</td>
<td>Made Whole</td>
<td>$ 41,807,502 Actual 2018 $ 2,471,700</td>
<td>$ 58,488 Year 2017</td>
<td>$ 67,018 Year 2018</td>
<td>$ 41,360 Year 2018</td>
<td>$ 47,065</td>
<td></td>
</tr>
<tr>
<td>Union Centre Boulevard</td>
<td>4/23/1990</td>
<td>Commercial</td>
<td>Made Whole</td>
<td>$ 120,000,000 Actual 2018 $ 441,153,860</td>
<td>$ 10,402,082 Year 1997</td>
<td>$ 124,253,026 Year 1997</td>
<td>$ 1,760,126 Year 1997</td>
<td>$ 78,657,740</td>
<td></td>
</tr>
<tr>
<td>Union Township I-75 Tylersville Road</td>
<td>3/9/1999</td>
<td>Commercial</td>
<td>Made Whole</td>
<td>$ 0.00 Actual 2018 $ 6,498,750</td>
<td>$ 168,846 Year 2007</td>
<td>$ 1,930,495 Year 2008</td>
<td>$ 168,846 Year 2008</td>
<td>$ 1,930,496</td>
<td></td>
</tr>
<tr>
<td>WC Cincinnati Dayton Rd</td>
<td>5/25/2004</td>
<td>Commercial</td>
<td>Made Whole</td>
<td>$ 0.00 Actual 2018 $ 22,307,800</td>
<td>$ 366,527 Year 2010</td>
<td>$ 1,068,334 Year 2011</td>
<td>$ 346,684 Year 2011</td>
<td>$ 912,477</td>
<td></td>
</tr>
</tbody>
</table>

S:EconDev/EnterpriseZone/AVicData2018for2019/TIFRIDReportWest ChesterTownship
<table>
<thead>
<tr>
<th>TIF District</th>
<th>DATE CREATED</th>
<th>TYPE OF PROJECT</th>
<th>TERMS</th>
<th>SCHOOL</th>
<th>ACTUAL REAL PROPERTY INVESTMENT</th>
<th>2018 SERVICE PAYMENTS</th>
<th>CUMULATIVE SERVICE PAYMENTS</th>
<th>2018 EXPENDITURES</th>
<th>CUMULATIVE EXPENDITURES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tylersville Road</td>
<td>7/23/2014</td>
<td>Residential</td>
<td>100% 30 Year</td>
<td>Made Whole</td>
<td>$ 0.00 Actual 2018 $ 0.00</td>
<td>$ 0.00</td>
<td>$ 0.00 Year N/A</td>
<td>$ 0.00 Year N/A</td>
<td>$ 0.00</td>
</tr>
<tr>
<td>Lesoursville West Chester Road</td>
<td>7/23/2014</td>
<td>Residential</td>
<td>100% 30 Year</td>
<td>Made Whole</td>
<td>$ 0.00 Actual 2018 $ 0.00</td>
<td>$ 0.00</td>
<td>$ 0.00 Year N/A</td>
<td>$ 0.00 Year N/A</td>
<td>$ 0.00</td>
</tr>
<tr>
<td>North Beckett Road</td>
<td>7/23/2014</td>
<td>Residential</td>
<td>100% 30 Year</td>
<td>Made Whole</td>
<td>$ 0.00 Actual 2018 $ 0.00</td>
<td>$ 0.00</td>
<td>$ 0.00 Year N/A</td>
<td>$ 0.00 Year N/A</td>
<td>$ 0.00</td>
</tr>
<tr>
<td>Keehner Meadows</td>
<td>7/23/2014</td>
<td>Residential</td>
<td>100% 30 Year</td>
<td>Made Whole</td>
<td>$ 0.00 Actual 2018 $ 0.00</td>
<td>$ 0.00</td>
<td>$ 0.00 Year N/A</td>
<td>$ 0.00 Year N/A</td>
<td>$ 0.00</td>
</tr>
<tr>
<td>West Chester Village</td>
<td>7/23/2014</td>
<td>Residential</td>
<td>100% 30 Year</td>
<td>Made Whole</td>
<td>$ 0.00 Actual 2018 $ 0.00</td>
<td>$ 0.00</td>
<td>$ 0.00 Year N/A</td>
<td>$ 0.00 Year N/A</td>
<td>$ 0.00</td>
</tr>
<tr>
<td>Foxborough</td>
<td>7/23/2014</td>
<td>Residential</td>
<td>100% 30 Year</td>
<td>Made Whole</td>
<td>$ 0.00 Actual 2018 $ 0.00</td>
<td>$ 0.00</td>
<td>$ 0.00 Year N/A</td>
<td>$ 0.00 Year N/A</td>
<td>$ 0.00</td>
</tr>
<tr>
<td>Villages of Providence</td>
<td>7/23/2014</td>
<td>Residential</td>
<td>100% 30 Year</td>
<td>Made Whole</td>
<td>$ 0.00 Actual 2018 $ 0.00</td>
<td>$ 0.00</td>
<td>$ 0.00 Year N/A</td>
<td>$ 0.00 Year N/A</td>
<td>$ 0.00</td>
</tr>
<tr>
<td>Hamilton Mason Road</td>
<td>7/23/2014</td>
<td>Residential</td>
<td>100% 30 Year</td>
<td>Made Whole</td>
<td>$ 0.00 Actual 2018 $ 0.00</td>
<td>$ 0.00</td>
<td>$ 0.00 Year N/A</td>
<td>$ 0.00 Year N/A</td>
<td>$ 0.00</td>
</tr>
</tbody>
</table>
## West Chester Township

**TAX INCREMENT FINANCING DISTRICTS – 2019 TAX INCENTIVE REVIEW COUNCIL**

*(TAX YEAR 2018 PRESENTED)*

<table>
<thead>
<tr>
<th>TIF District</th>
<th>DATE CREATED</th>
<th>TYPE OF PROJECT</th>
<th>TERMS</th>
<th>SCHOOL</th>
<th>ACTUAL REAL PROPERTY INVESTMENT</th>
<th>2018 SERVICE PAYMENTS</th>
<th>CUMULATIVE SERVICE PAYMENTS</th>
<th>2018 EXPENDITURES</th>
<th>CUMULATIVE EXPENDITURES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Treilage South</td>
<td>7/23/2014</td>
<td>Residential</td>
<td>100% 30 Year</td>
<td>Made Whole</td>
<td>$ 0.00 Actual 2018 $ 0.00</td>
<td>$ 0.00 Year N/A</td>
<td>$ 0.00 Year N/A</td>
<td>$ 0.00</td>
<td>$ 0.00</td>
</tr>
<tr>
<td>Reserves of Providence</td>
<td>7/23/2014</td>
<td>Residential</td>
<td>100% 30 Year</td>
<td>Made Whole</td>
<td>$ 0.00 Actual 2018 $ 0.00</td>
<td>$ 0.00 Year N/A</td>
<td>$ 0.00 Year N/A</td>
<td>$ 0.00</td>
<td>$ 0.00</td>
</tr>
</tbody>
</table>

*All TIF/RIDS are Incentive District TIFS/RIDS and all TIF’s/RIDS were implemented for the purposes of infrastructure development and land acquisition.*

The School District is essentially made whole using a calculation method previously agreed to by the City and or Township and the School District.
WEST CHESTER TOWNSHIP ENTERPRISE ZONE CHARTS
AMYLIN OHIO LLC
168-08-01 WEST CHESTER LAKOTA LSD

APPROVED: 3/11/2008 Phase II
COMPLETION: 12/31/2018
AMENDED: none

INVESTMENT ($000's)

MINIMUM, $81,000, 12%
MAXIMUM, $99,000, 15%
ESTIMATED, $90,000, 13%

Over Maximum $310,000

Actual, $409,000, 60%

ABATEMENT
Real Property
TERM 10
AMOUNT 75%

COMMENTs:
2008 First year reporting.
2009 TIRC recommended continuation
2010 TIRC recommended continuation
2011/2012/2013/2014/2015/2016/2017 TIRC recommended continuation
2018 EXPIRE YEAR

PAYROLL CREATED

PAYROLL RETAINED ($000)

Under Est 74
Over $848
Over Est. $5,197
On Target

JOBS CREATED

JOBS RETAINED

JOBS RETAINED
Systecon, Inc.
168-13-02 WEST CHESTER LAKOTA LSD

APPROVED: 9/26/2013
COMPLETION: 12/31/2021
AMENDED: none

INVESTMENT ($000’s)

<table>
<thead>
<tr>
<th>ABATEMENT</th>
<th>Real Property</th>
</tr>
</thead>
<tbody>
<tr>
<td>TERM</td>
<td>7</td>
</tr>
<tr>
<td>AMOUNT</td>
<td>55%</td>
</tr>
</tbody>
</table>

COMMENTS:
2015 First year reporting.
2016/2017/2018 TIRC Continued

PAYROLL CREATED ($0000'S)

JOBS CREATED

JOBS RETAINED

RETAINED PAYROLL
JOHN PLANES ENTERPRISES
168-16-01 WEST CHESTER LAKOTA LSD

APPROVED: 2/8/2016
COMPLETION: 12/31/2024
AMENDED: none

INVESTMENT

- ACTUAL, $2,692,053, 25%
- MINIMUM, $2,400,000, 22%
- OVER MIN $292,000
- ESTIMATED, $2,800,000, 26%
- MAXIMUM, $3,000,000, 27%

ABATEMENT

<table>
<thead>
<tr>
<th>TERM</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Real Property</td>
<td>7</td>
</tr>
<tr>
<td>55%</td>
<td></td>
</tr>
</tbody>
</table>

COMMENTS:

2017 First year reporting
2018 TIRC Continued

JOBS CREATED

- 2017: 30
- 2018: 34
- 2019: 30
- 2020: 38

- OVER 8

JOBS RETAINED

- 2017: 194
- 2018: 194
- 2019: 194

- ON TARGET

PAYROLL CREATED ($M'S)

- 2017: 1,225
- 2018: 1,334
- 2019: 1,530

- OVER $305,000

RETAINED PAYROLL

- 2017: 13,500
- 2018: 13,500
- 2019: 13,500

- ON TARGET
**GE Aviation**

168-09-01  
WEST CHESTER  
Lakota Local Schools

APPROVED: 2/23/2009  
COMPLETION: 12/31/2024  
AMENDED: none

<table>
<thead>
<tr>
<th>ABATEMENT</th>
<th>Real Property</th>
</tr>
</thead>
<tbody>
<tr>
<td>TERM</td>
<td>15</td>
</tr>
<tr>
<td>AMOUNT</td>
<td>100%</td>
</tr>
</tbody>
</table>

2010 First annual reporting - TIRC to review  
2011/2012 TIRC recommended continuation  
2013/2014/2015/2016/2017 TIRC - Continued  
2018 TIRC - Continued
DRT Aerospace, LLC
168-14-01 WEST CHESTER LAKOTA LSD

APPROVED: 9/26/2013
COMPLETION: 12/31/2023
AMENDED: none

INVESTMENT ($000's)

- **ACTUAL**, $5,300,000, 26%
- **MINIMUM**, $4,000,000, 19%
- **MAXIMUM**, $6,000,000, 29%

COMMENTS:
- 2016 First year reporting
- 2017/2018 TIRC Continued

**PAYROLL CREATED ($0000'S)**
- 2016: $700
- 2017: $700
- 2018: $700
- 2019: $1,200

**JOBS RETAINED**
- 2016: 12
- 2017: 12
- 2018: 12
- 2019: 12

**JOBS CREATED**
- 2016: 10
- 2017: 12
- 2018: 12
- 2019: 12

**RETIRED PAYROLL**
- 2016: $800
- 2017: $800
- 2018: $800
- 2019: $800

**REAL PROPERTY**

- TERM: 7
- AMOUNT: 55%
Republic Wire

168-12-01 WEST CHESTER LAKOTA LSD

APPROVED: 8/24/2012
COMPLETION: 12/31/2022
AMENDED: none

INVESTMENT ($000's)

<table>
<thead>
<tr>
<th></th>
<th>MINIMUM, $4,000,000, 20%</th>
<th>ESTIMATED, $5,000,000, 25%</th>
<th>MAXIMUM, $6,000,000, 30%</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACTUAL</td>
<td>Meets Estimate</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

COMMENTS:
2014 First year reporting.
2015/2016/2017/2018 TIRC continued
## WEST CHESTER TWP. (6)*

<table>
<thead>
<tr>
<th>Jobs Created</th>
<th>New Payroll</th>
<th>Jobs Retained</th>
<th>Retained Payroll</th>
<th>Real Property Investment</th>
</tr>
</thead>
<tbody>
<tr>
<td>COMMITTED</td>
<td>488</td>
<td>$25,810,000</td>
<td>1,585</td>
<td>$150,900,000</td>
</tr>
<tr>
<td>ACTUAL</td>
<td>497</td>
<td>$31,306,873</td>
<td>1,791</td>
<td>$151,748,000</td>
</tr>
<tr>
<td>OVER</td>
<td>OVER</td>
<td>OVER</td>
<td>OVER</td>
<td>OVER</td>
</tr>
<tr>
<td>COMMITTED</td>
<td>9</td>
<td>$5,496,873</td>
<td>206</td>
<td>$848,000</td>
</tr>
</tbody>
</table>
CONTINGENT NETWORK SERVICES

STAFF RECOMMENDATION TO THE TIRC – TERMINATE AGREEMENT

Contingent Network Services signed and Enterprise Zone Agreement with Butler County on October 1, 2013 to receive a tax abatement for the expansion of their facility. The DTE form was never filed by Contingent with the State of Ohio (therefore Contingent never received a tax abatement). Construction of the facility was postponed numerous times within the first two years of signing the Enterprise Zone Agreement.

We later were informed that Contingent sold the business assets to Comcast Enterprise Services, LLC. In April 2017. We then proceeded and prepared a First Amendment to the original Enterprise Zone Agreement in May, 2017 for Comcast Enterprise Services, LLC. to receive the tax benefits originally pursued and approved for by Contingent who still owns the real property.

After several emails and phone calls with no response, we assumed that the company was not willing to participate in the Enterprise Zone program. Two years have lapsed since the sale of the business assets and with no communication from Contingent or Comcast it is the staff’s recommendation to terminate the agreement with the Tax Incentive Review Council on November 7, 2019.

Thank you,

BUTLER COUNTY DEPARTMENT OF DEVELOPMENT
ECONOMIC DEVELOPMENT DIVISION

Victoria R. Asher
Department Portfolio Manager
Project Profile- Contingent Network Services
Application to Ohio Enterprise Zone Program

Butler County Board of Commissioners
Thursday, September 26th, 2013

To: Board of County Commissioners

From: David Fehr, Director of Development
Victoria R. Asher, Portfolio Manager

Representing the Company
Mark Stuhldreher, CEO
Dan Borsky, Consultant

Summary
Contingent Network Services is currently evaluating expanding its existing facility in West Chester. The proposed project is valued at $5.4 million. Contingent Network Services currently employs 120 people in the State of Ohio, all of which are in West Chester. The Company plans to create 75 new full-time, permanent jobs with this expansion project. Contingent Network Services has applied for a tax exemption under the Ohio Enterprise Zone Program. This proposed expansion would more than double Contingent Network Services’ existing footprint.

Company Overview
Contingent Network Services is a global technology services company that specializes in Managed Secure Wide Area Networks, Integration, Logistics and Maintenance for large enterprises. The Company deploys and manages WAN infrastructure like circuits, security appliances, routers, switches, wireless devices and many other components found in large, multi-site networks.

Contingent has developed proprietary software known as “Ilex”. Ilex is an open source SQL-based platform that has been developed over the last 10-years. This proprietary software allows the Company to deliver traditional IT services like telecommunications and secure business-class data and onsite installations in non-traditional ways.

The Company provides services to clients in over 130 countries worldwide. Notable customers include P&G, Kraft, Barnes and Nobel, and Chick-fil-a.

Proposed Project
Contingent Network Services is currently evaluating expanding its existing West Chester facility by constructing a new 75,000 square foot facility on its headquarters campus, more than doubling its operation. The Company is planning to make a real property investment of $4.5 million. Contingent Network Services is also investing $165,500 in new equipment, including servers and software.

Project Investment

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Investment</td>
<td>$5.4M</td>
</tr>
<tr>
<td>Total New Real Property Investment</td>
<td>$4.5M</td>
</tr>
<tr>
<td>New Machinery and Equipment</td>
<td>$90,500</td>
</tr>
<tr>
<td>Existing West Chester Employees</td>
<td>120</td>
</tr>
<tr>
<td>Existing Average Annual Salary</td>
<td>$65,000</td>
</tr>
<tr>
<td>Existing Annual Payroll</td>
<td>$7.8M</td>
</tr>
<tr>
<td>New Full-Time Permanent Positions</td>
<td>75</td>
</tr>
<tr>
<td>Average Annual Salary of New Positions</td>
<td>$45,000</td>
</tr>
<tr>
<td>Total Payroll of New Positions</td>
<td>$3.0M</td>
</tr>
<tr>
<td>Total Employment with Expansion</td>
<td>195</td>
</tr>
<tr>
<td>Total Annual Payroll</td>
<td>$10.8M</td>
</tr>
</tbody>
</table>
Agency Reviews
We notified county and local agencies that may have interest in Contingent Network Services. No concerns were identified.

Enterprise Zone Committee Recommendation
The West Chester Community Development Department conducted a thorough review of the proposed project and presented it to the West Chester Enterprise Zone Committee. The Enterprise Zone Committee unanimously recommended an exemption of **65% on new real property investment for a term of 8 years**. Supporting documentation is attached.

Recommendations are based on:

1. Retention and expansion of an existing company in a targeted industry.
2. Retention of 120 jobs in West Chester Township as well as the creation of 75 new full-time, permanent positions.
3. The expansion eliminates the risk of relocation to another community because the company’s operational needs have been met.
4. The new real property improvements will generate new tax revenue, providing for long-term growth and sustainability.

The exemption will be contingent upon: (1) Contingent Network Services compensating the affected school district by annual payment for the term of the program, (2) the company’s compliance with other program requirements set forth in the Enterprise Zone Agreement, including annual program fees to Butler County and the West Chester Development Council, and (3) conformance with applicable land development regulations, and (4) subject to review by the Butler County Prosecutor’s Office and approval by the Butler County Commissioners.
WEST CHESTER TOWNSHIP
LIBERTY TOWNSHIP
BUTLER COUNTY COMMISSIONERS
**WEST CHESTER TOWNSHIP**  
**LIBERTY TOWNSHIP**  
**(BUTLER COUNTY)**  
**TAX INCREMENT FINANCING DISTRICTS – 2019 TAX INCENTIVE REVIEW COUNCIL**  
**(TAX YEAR 2018 PRESENTED)**

<table>
<thead>
<tr>
<th>TIF District</th>
<th>DATE CREATED</th>
<th>TYPE OF PROJECT</th>
<th>TERMS</th>
<th>SCHOOL</th>
<th>ACTUAL REAL PROPERTY INVESTMENT</th>
<th>2018 SERVICE PAYMENTS</th>
<th>2018 CUMULATIVE SERVICE PAYMENTS</th>
<th>2018 EXPENDITURES</th>
<th>2018 CUMULATIVE EXPENDITURES</th>
</tr>
</thead>
</table>
| Highland Square       | 1/22/2004    | Commercial      | 100% 30 Year| Made Whole| $ 4,374,650  
As of 12/31/18  
$ 25,929,040                    | $ 673,615  
Payment 2007                   | $ 7,528,957  
Expense Paid 2008               | $ 627,186  
Expense Paid 2008               | $ 6,390,041  
Expense Paid 2008               |
| Voice of America (WC/LIB) | 8/23/1997   | Commercial      | 75% 20 Year | Made Whole| $ 2,595,770  
As of 12/31/18  
$25,232,253                   | $ 1,355,646  
Payment 1998                 | $ 5,590,679  
Expense Paid 2001             | $ 1,499,179  
Expense Paid 2001             | $ 4,751.814  
Expense Paid 2001             |
| University Pointe (WC/LIB) | 7/23/2001   | Commercial      | 100% 30 Year| Made Whole| $ 64,840,000  
As of 12/31/18  
$ 359,371,300           | $ 17,928,950  
Payment 2003               | $ 94,114,979  
Expense Paid 2005           | $ 15,525,325  
Expense Paid 2005           | $ 80,130,123  
Expense Paid 2005           |
| Hamilton Mason Rd (WC/LIB) | 8/31/2006   | Residential     | 100% 30 Year| Made Whole| $ 398,030  
As of 12/31/18  
$ 27,647,450           | $ 796,942  
Payment 2008              | $ 2,355,761  
Expense Paid 2010          | $ 920,277  
Expense Paid 2010          | $ 2,295,329  
Expense Paid 2010          |

* All TIF/RIDS are Incentive District TIFS/RIDS and all TIF’s/RIDS were implemented for the purposes of infrastructure development and land acquisition.

The School District is essentially made whole using a calculation method previously agreed to by the City and or Township and the School District.

S:EconDev/EnterpriseZone/AVicData2018for2019/TIFRIDReportWestChesterButler
LIBERTY TOWNSHIP
<table>
<thead>
<tr>
<th>TIF District</th>
<th>DATE CREATED</th>
<th>TYPE OF PROJECT</th>
<th>TERMS</th>
<th>SCHOOL</th>
<th>ACTUAL REAL PROPERTY INVESTMENT</th>
<th>2018 SERVICE PAYMENTS</th>
<th>CUMULATIVE SERVICE PAYMENTS</th>
<th>2018 EXPENDITURES</th>
<th>CUMULATIVE EXPENDITURES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kyles Station</td>
<td>12/29/2004</td>
<td>Residential</td>
<td>100%</td>
<td>Made Whole</td>
<td>$9,300,000 Actual 12/31/18 $8,050,137</td>
<td>$527,704</td>
<td>$2,737,365 Year 2007</td>
<td>$328,766 Year 2007</td>
<td>$2,737,365</td>
</tr>
<tr>
<td>Summerlin</td>
<td>12/29/2004</td>
<td>Residential</td>
<td>100%</td>
<td>Made Whole</td>
<td>$9,300,000 Actual 12/31/18 $0.00</td>
<td>$798,033</td>
<td>$6,419,441 Year 2007</td>
<td>$497,335 Year 2007</td>
<td>$4,606,080</td>
</tr>
<tr>
<td>Aspen Trails</td>
<td>12/29/2004</td>
<td>Residential</td>
<td>100%</td>
<td>Made Whole</td>
<td>$8,500,000 Actual 12/31/18 $2,009,578</td>
<td>$1,001,744 Year 2007</td>
<td>$8,675,314 Year 2007</td>
<td>$1,410,272 Year 2007</td>
<td>$8,000,058</td>
</tr>
<tr>
<td>Cedarbrook</td>
<td>12/29/2004</td>
<td>Residential</td>
<td>100%</td>
<td>Made Whole</td>
<td>$26,700,000 Actual 12/31/18 $0.00</td>
<td>$2,077,005 Year 2007</td>
<td>$16,819,840 Year 2007</td>
<td>$1,646,972 Year 2007</td>
<td>$16,175,253</td>
</tr>
<tr>
<td>Falling Water</td>
<td>12/29/2004</td>
<td>Residential</td>
<td>100%</td>
<td>Made Whole</td>
<td>$8,500,000 Actual 12/31/18 $2,009,578</td>
<td>$984,345 Year 2007</td>
<td>$8,101,323 Year 2007</td>
<td>$1,399,460 Year 2007</td>
<td>$7,492,768</td>
</tr>
<tr>
<td>Creekside Meadow</td>
<td>12/29/2004</td>
<td>Residential</td>
<td>100%</td>
<td>Made Whole</td>
<td>$8,500,000 Actual 12/31/18 $2,009,578</td>
<td>$521,320 Year 2007</td>
<td>$5,075,302 Year 2007</td>
<td>$565,082 Year 2007</td>
<td>$5,008,758</td>
</tr>
<tr>
<td>Townhomes</td>
<td>12/29/2004</td>
<td>Residential</td>
<td>100%</td>
<td>Made Whole</td>
<td>$26,700,000 Actual 12/31/18 $0.00</td>
<td>$507,249 Year 2007</td>
<td>$3,816,612 Year 2007</td>
<td>$476,926 Year 2007</td>
<td>$3,773,130</td>
</tr>
<tr>
<td>Trails of Four Bridges</td>
<td>12/29/2004</td>
<td>Residential</td>
<td>100%</td>
<td>Made Whole</td>
<td>$26,700,000 Actual 12/31/18 $0.00</td>
<td>$2,882,598 Year 2007</td>
<td>$20,599,894 Year 2007</td>
<td>$2,333,442 Year 2007</td>
<td>$19,660,845</td>
</tr>
</tbody>
</table>
**LIBERTY TOWNSHIP** Michelle Greis  
**TAX INCREMENT FINANCING DISTRICTS – 2019 TAX INCENTIVE REVIEW COUNCIL**  
*(TAX YEAR 2018 PRESENTED)*

<table>
<thead>
<tr>
<th>TIF District</th>
<th>DATE CREATED</th>
<th>TYPE OF PROJECT</th>
<th>TERMS</th>
<th>SCHOOL</th>
<th>ACTUAL REAL PROPERTY INVESTMENT</th>
<th>2018 SERVICE PAYMENTS</th>
<th>CUMULATIVE SERVICE PAYMENTS</th>
<th>2018 EXPENDITURES</th>
<th>CUMULATIVE EXPENDITURES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Allen Estates</td>
<td>12/29/2004</td>
<td>Residential</td>
<td>100% 30 Year</td>
<td>Made Whole</td>
<td>$2,000,000 Actual 12/31/18 $0.00</td>
<td>$11,775 Year 2007</td>
<td>$4,127,734 Year 2007</td>
<td>$7,554 Year 2007</td>
<td>$2,916,927 Year 2007</td>
</tr>
<tr>
<td>Four Bridges</td>
<td>12/29/2004</td>
<td>Residential</td>
<td>100% 30 Year</td>
<td>Made Whole</td>
<td>$21,900,000 Actual 12/31/18 $0.00</td>
<td>$1,953,879 Year 2007</td>
<td>$14,658,222 Year 2007</td>
<td>$1,548,223 Year 2007</td>
<td>$14,059,294 Year 2007</td>
</tr>
<tr>
<td>Liberty Center</td>
<td>8/20/2013</td>
<td>Commercial</td>
<td>100% 30 Year</td>
<td>Made Whole</td>
<td>$0.00 Actual 12/31/18 $0.00</td>
<td>$0.00 N/A</td>
<td>$0.00 N/A</td>
<td>$0.00 N/A</td>
<td>$0.00 N/A</td>
</tr>
<tr>
<td>Princeton SR 747</td>
<td>7/15/2002</td>
<td>Commercial</td>
<td>100% 30 Year</td>
<td>Made Whole</td>
<td>$2,800,000 Actual 12/31/18 $3,036,930</td>
<td>$298,934 Year 2007</td>
<td>$2,075,637 Year 2007</td>
<td>$357,698 Year 2007</td>
<td>$2,484,298 Year 2007</td>
</tr>
</tbody>
</table>

* All TIF/RIDS are Incentive District TIFS/RIDS and all TIF’s/RIDS were implemented for the purposes of infrastructure development and land acquisition.

The School District is essentially made whole using a calculation method previously agreed to by the City and or Township and the School District.
<table>
<thead>
<tr>
<th>CRA</th>
<th>Agreement Number</th>
<th>Executed (Expires)</th>
<th>Terms</th>
<th>Jobs Committed</th>
<th>Actual Jobs Created</th>
<th>Investment Committed ($)</th>
<th>Actual Investment ($)</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>017-61157-02</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>Downtown Monroe; no active agreements under this CRA</td>
</tr>
<tr>
<td>017-61157-03</td>
<td>08-001</td>
<td>2008 (2023)</td>
<td>100% for 15 years</td>
<td>80 (cr)</td>
<td>0 (ret)</td>
<td>19,963,300</td>
<td>22,274,890</td>
<td>Monroe Logistics Center - Building A (Hayneedle)</td>
</tr>
<tr>
<td>017-61157-03</td>
<td>08-002</td>
<td>2011 (2026)</td>
<td>100% for 15 years</td>
<td>90 (cr)</td>
<td>0 (ret)</td>
<td>16,275,000</td>
<td>23,669,150</td>
<td>Monroe Logistics Center - Building B (Ball Beverage, Blue Buffalo)</td>
</tr>
<tr>
<td>017-61157-03</td>
<td>16-001</td>
<td>2017 (2022)</td>
<td>45% for 5 years</td>
<td>65 (cr)</td>
<td>0 (ret)</td>
<td>2,000,000</td>
<td>1,569,980</td>
<td>Rivertown Brewery 6550 Hamilton Lebanon Road</td>
</tr>
<tr>
<td>017-61157-03</td>
<td>17-000</td>
<td>2018 (2023)</td>
<td>50% for 5 years</td>
<td>18 (cr)</td>
<td>118 (ret)</td>
<td>-</td>
<td>-</td>
<td>Performance Food Group (201 Lawton Avenue) Reporting will begin in 2020</td>
</tr>
<tr>
<td>017-61157-03</td>
<td>2018 (2023)</td>
<td>2018 (2023)</td>
<td>50% for 10 years</td>
<td>900 (cr)</td>
<td>0 (ret)</td>
<td>-</td>
<td>-</td>
<td>Bed Bath and Beyond Distribution Reporting will begin in 2020</td>
</tr>
<tr>
<td>017-61157-03</td>
<td>2021 (2030)</td>
<td>2021 (2030)</td>
<td>50% for 10 years</td>
<td>410 (cr)</td>
<td>0 (ret)</td>
<td>-</td>
<td>-</td>
<td>Kroger/Ocado Distribution Reporting will begin in 2021</td>
</tr>
</tbody>
</table>

* MLC - B job numbers do not include Blue Buffalo.
<table>
<thead>
<tr>
<th>TIF District</th>
<th>Date Created</th>
<th>Type of Project</th>
<th>Terms</th>
<th>School Involvement</th>
<th>Actual Real Property Investment ($)</th>
<th>2018 Service Payments ($)</th>
<th>Cumulative Service Payments ($)</th>
<th>2018 Expenditures ($)</th>
<th>Cumulative Expenditures ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Arbor Acres</td>
<td>9/28/2004</td>
<td>Residential</td>
<td>100% for 30 years</td>
<td>Made Whole</td>
<td>10,843,331</td>
<td>569,785</td>
<td>2,922,497</td>
<td>-</td>
<td>543,045</td>
</tr>
<tr>
<td>Brittony Woods</td>
<td>9/28/2004</td>
<td>Residential</td>
<td>100% for 30 years</td>
<td>Made Whole</td>
<td>83,809</td>
<td>404,565</td>
<td>92,530</td>
<td>-</td>
<td>92,530</td>
</tr>
<tr>
<td>Cristo</td>
<td>9/28/2004</td>
<td>Residential</td>
<td>100% for 30 years</td>
<td>Made Whole</td>
<td>256,890</td>
<td>1,452,249</td>
<td>103,549</td>
<td>-</td>
<td>103,549</td>
</tr>
<tr>
<td>Gilmar Meadows</td>
<td>9/28/2004</td>
<td>Residential</td>
<td>100% for 30 years</td>
<td>Made Whole</td>
<td>176,060</td>
<td>587,620</td>
<td>2,937,845</td>
<td>-</td>
<td>129,612</td>
</tr>
<tr>
<td>Hankins Road</td>
<td>9/28/2004</td>
<td>Residential</td>
<td>100% for 30 years</td>
<td>Made Whole</td>
<td>452,795</td>
<td>2,231,272</td>
<td>28,186</td>
<td>81,664</td>
<td></td>
</tr>
<tr>
<td>Heritage Green</td>
<td>9/28/2004</td>
<td>Residential</td>
<td>100% for 30 years</td>
<td>Made Whole</td>
<td>405,566</td>
<td>2,115,747</td>
<td>53,268</td>
<td>158,901</td>
<td></td>
</tr>
<tr>
<td>Majestic Oaks (Tall Oaks)</td>
<td>9/28/2004</td>
<td>Residential</td>
<td>100% for 30 years</td>
<td>Made Whole</td>
<td>9,708,580</td>
<td>159,650</td>
<td>304,105</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Monroe Crossings #1</td>
<td>9/28/2004</td>
<td>Residential</td>
<td>100% for 30 years</td>
<td>Made Whole</td>
<td>86,850</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Monroe Crossings #2</td>
<td>9/28/2004</td>
<td>Residential</td>
<td>100% for 30 years</td>
<td>Made Whole</td>
<td>20,597</td>
<td>152,423</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Monroe Crossings #3</td>
<td>9/28/2004</td>
<td>Residential</td>
<td>100% for 30 years</td>
<td>Made Whole</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Reserves of Monroe Crossings</td>
<td>8/10/2004</td>
<td>Residential</td>
<td>100% for 30 years</td>
<td>Made Whole</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Bake</td>
<td>8/10/2004</td>
<td>Commercial</td>
<td>100% for 30 years</td>
<td>Made Whole</td>
<td>86,850</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Berns/Dougherty</td>
<td>8/10/2004</td>
<td>Mixed</td>
<td>100% for 30 years</td>
<td>Made Whole</td>
<td>20,597</td>
<td>152,424</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Corridor 75/Millen</td>
<td>8/10/2004</td>
<td>Mixed</td>
<td>100% for 30 years</td>
<td>Made Whole</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>TIF District</td>
<td>Date Created</td>
<td>Type of Project</td>
<td>Terms</td>
<td>School Involvement</td>
<td>Actual Real Property Investment ($)</td>
<td>2018 Service Payments ($)</td>
<td>Cumulative Service Payments ($)</td>
<td>2018 Expenditures ($)</td>
<td>Cumulative Expenditures ($)</td>
</tr>
<tr>
<td>----------------------------</td>
<td>--------------</td>
<td>-----------------</td>
<td>--------------------</td>
<td>--------------------</td>
<td>-------------------------------------</td>
<td>--------------------------</td>
<td>---------------------------------</td>
<td>--------------------------</td>
<td>-----------------------------</td>
</tr>
<tr>
<td>Frick/Greentree Road</td>
<td>8/10/2004</td>
<td>Mixed</td>
<td>100% for 30 years</td>
<td>Made Whole</td>
<td>26,080</td>
<td>44</td>
<td>44</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Hospital/Hodapp</td>
<td>8/10/2004</td>
<td>Commercial</td>
<td>100% for 30 years</td>
<td>Made Whole</td>
<td>40,240</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Monroe Commerce Center</td>
<td>8/10/2004</td>
<td>Commercial</td>
<td>100% for 30 years</td>
<td>Made Whole</td>
<td>67,480</td>
<td>664,266</td>
<td>6,598,916</td>
<td>-</td>
<td>829,154</td>
</tr>
<tr>
<td>Monroe Crossings/SR 4</td>
<td>8/10/2004</td>
<td>Commercial</td>
<td>100% for 30 years</td>
<td>Made Whole</td>
<td>-</td>
<td>-</td>
<td>473,688</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Osbourne</td>
<td>8/10/2004</td>
<td>Mixed</td>
<td>100% for 30 years</td>
<td>Made Whole</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Yankee Road</td>
<td>8/10/2004</td>
<td>Mixed</td>
<td>100% for 30 years</td>
<td>Made Whole</td>
<td>34,500</td>
<td>6,444</td>
<td>10,453</td>
<td>-</td>
<td>39</td>
</tr>
<tr>
<td>Miami Valley Industrial Park</td>
<td>8/10/2004</td>
<td>Commercial</td>
<td>100% for 30 years</td>
<td>Made Whole</td>
<td>36,710</td>
<td>39,775</td>
<td>200,876</td>
<td>-</td>
<td>52,665</td>
</tr>
<tr>
<td>Park 63</td>
<td>8/10/2004</td>
<td>Commercial</td>
<td>100% for 30 years</td>
<td>Made Whole</td>
<td>32,150</td>
<td>141,399</td>
<td>1,135,989</td>
<td>12,546</td>
<td>157,586</td>
</tr>
<tr>
<td>Mt. Pleasant</td>
<td>9/28/2004</td>
<td>Residential</td>
<td>100% for 30 years</td>
<td>Made Whole</td>
<td>-</td>
<td>82,693</td>
<td>1,181,313</td>
<td>-</td>
<td>153,467</td>
</tr>
<tr>
<td>Todd's Glen Reserve</td>
<td>9/28/2004</td>
<td>Residential</td>
<td>100% for 30 years</td>
<td>Made Whole</td>
<td>-</td>
<td>140,701</td>
<td>737,732</td>
<td>6,868</td>
<td>74,134</td>
</tr>
<tr>
<td>Trimble Farm</td>
<td>9/28/2004</td>
<td>Residential</td>
<td>100% for 30 years</td>
<td>Made Whole</td>
<td>-</td>
<td>75,661</td>
<td>248,997</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Wyandot Woods</td>
<td>9/28/2004</td>
<td>Residential</td>
<td>100% for 30 years</td>
<td>Made Whole</td>
<td>19,970</td>
<td>778,399</td>
<td>4,868,309</td>
<td>-</td>
<td>1,036,545</td>
</tr>
</tbody>
</table>

* All TIFs are Incentive District TIFs, and all TIFs were implemented for the purposes of infrastructure
### City Of Monroe – Butler County

Tax Increment Financing Districts – 2019 Tax Incentive Review Council (Tax Year 2018 data presented)

<table>
<thead>
<tr>
<th>TIF District</th>
<th>Date Created</th>
<th>Type of Project</th>
<th>Terms</th>
<th>School Involvement</th>
<th>Actual Real Property Investment ($)</th>
<th>2018 Service Payments ($)</th>
<th>Cumulative Service Payments ($)</th>
<th>2018 Expenditures ($)</th>
<th>Cumulative Expenditures ($)</th>
</tr>
</thead>
</table>

* Except for the Reserves at Monroe Crossings, the School District is essentially made whole using calculation method previously agreed to by the City and the School District. For the Reserves, the school gets the same percentage of revenue as they would on other RIDs, but the PILOT payment is a percentage of their net profit of the development per an agreement with the school.