

RESOLUTION NO. 42 - 2004

RESOLUTION DECLARING TO BE OF PUBLIC PURPOSE CERTAIN PUBLIC IMPROVEMENTS WHICH ARE NECESSARY FOR THE FURTHER DEVELOPMENT OF CERTAIN PARCELS WITHIN THE TOWNSHIP AT OR IN CLOSE PROXIMITY TO THE CENTRAL BUSINESS DISTRICT (CBD) AND ESTABLISHING A TAX INCREMENT EQUIVALENT FUND

WHEREAS, Section 5709.73 et seq. of the Ohio Revised Code authorizes townships to participate in a financing technique commonly known as tax increment financing; and,

WHEREAS, this Board of Trustees (the "Board") wishes to use the authority granted pursuant to such Sections in connection with certain improvements in the Township in order to meet the needs of the area, including new development and traffic capacity; and,

WHEREAS, this Board has caused notice to be given to the Lakota Local School District Board of Education, of this Board's intention to consider this Resolution for adoption not less than forty-five (45) days prior to the date hereof, and that this Board and the Lakota Local School District have agreed to enter into a Tax Incentive Agreement providing for compensation to the School District for the property which is exempted under Section 5709.73 of the Ohio Revised Code. Lakota Local School District has by resolution adopted June 28, 2004 approved the tax increment financing and the exemption of the further improvements for 30 years up to 100% for the property described in Exhibit "A" attached hereto and waived its right to the remainder of the forty-five (45) days notice prior to the adoption of this Resolution.

NOW THEREFORE, BE IT RESOLVED that the West Chester Township Board of Trustees does hereby agree to:

SECTION 1. Find and declare that certain public improvements in the Township, to wit: the planning, design and construction of public street improvements including pavements, walkways, traffic control devices, landscaping and alterations to existing streets; the planning, design and construction of utilities including but not limited to water facilities, sanitary sewers, gas mains, electric facilities, communication facilities, storm water sewers and retention/detention facilities; the preparation of plans for land use in the area; the creation or enhancement of buffer areas, community or educational facilities, parkland acquisition or improvements; recreation facilities and open areas necessary for ensuring the compatibility of adjacent land uses; the creation and/or enhancement of public service facilities and operations, including police and fire stations, and emergency services' communication facilities; and, the purchase of property rights of way and easements or other rights in property necessary for the completion of the Public Improvements listed above, are a public purpose and that those Public Improvements are necessary for the further development of the parcels of land described in Exhibit "A" attached to this Resolution (such parcels are hereinafter collectively referred to as the "West Chester Township CBD TIF Site"), but excluding any and all residential property located within Exhibit "A", which parcels are located in an unincorporated area of the township, and for the creation of jobs, increasing property values and the provision of adequate public services in West Chester Township.

SECTION 2. Declare that, pursuant to Section 5709.73 of the Ohio Revised Code, further improvements to the parcels in the West Chester Township CBD TIF Site occurring after the date of this Resolution are exempt from real property taxation commencing on the effective date of this Resolution and ending on the earlier of (1) December 31, 2034 or (2) the date on which the public improvements as described

in Section 1 above (the "Public Improvements") that will benefit the West Chester Township CBD TIF Site are paid in full from the Tax Increment Equivalent Fund, as defined in Section 4 hereof. It is hereby determined that (i) a portion of the Improvements shall be exempt from real property taxation, (ii) such portion shall be 100% of the assessed value of the Improvements, and (iii) the Public Improvements directly benefit, or once made will directly benefit, the West Chester Township CBD TIF Site.

SECTION 3. Declare that pursuant to Section 5709.74 of the Ohio Revised Code, the owner or the owners of the Improvements shall be required to make annual service payments in lieu of taxes (the "Service Payments") to the Butler County Treasurer on or before the final dates for payment of real property taxes. This Board hereby expresses its intention to enter into such agreements as may be necessary and appropriate to assure the payment of such Service Payments.

SECTION 4. Declare that pursuant to Section 5709.75 of the Ohio Revised Code, there is hereby established the West Chester Township Public Improvement Tax Increment Equivalent Fund (the "Tax Increment Equivalent Fund"), into which the Service Payments shall be deposited. Money in the Tax Increment Equivalent Fund shall be used to finance the Public Improvement or to make payments to the Lakota Local School District if said School District and the Township should enter into a Tax Incentive Agreement with respect to the West Chester Township CBD TIF Site.

SECTION 5. Direct the Clerk to forward a copy of this Resolution to the County Auditor of Butler County.

SECTION 6. Find and determine that all formal actions of this Board concerning and relating to the passage of this Resolution were taken in an open meeting of this Board, and that all deliberations of this Board and of any of its committees that resulted in such formal action were taken in meetings open to the public, in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.

Adopted this 13th day of July, 2004.

<u>Catherine Stoker</u> Catherine Stoker, President	<u>yes</u> Yes / No
<u>Jose Alvarez</u> Jose Alvarez, Vice President	<u>yes</u> Yes / No
<u>George Lang</u> George Lang, Trustee	<u>YES</u> Yes / No

ATTEST:

Patricia Williams
Patricia Williams, Township Clerk

APPROVED AS TO FORM:

D. Crain
Donald L. Crain, Law Director

AUTHENTICATION


This is to certify that this Resolution was duly passed and filed with the West Chester Township Clerk, this 13th day of July, 2004.



West Chester Township Clerk

CERTIFICATE

I hereby certify that the foregoing is a true and correct copy of a Resolution passed by the Board of Township Trustees of West Chester Township, Butler County, Ohio, and was certified to the County Auditor of Butler County and the Lakota School District.




West Chester Township Clerk

7/13/04

Dated

RECEIPT

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



Butley County Auditor

7/16/04

Dated

RECEIPT

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

Joan W. Powell
President, Lakota Local School District
7/16/04
Dated

CERTIFICATE OF PUBLICATION

June 22, 2004

Date

First Reading

Date

July 13, 2004

Date

Emergency Reading

Second Reading

July 19, 2004 Journal News

Date and Newspaper

July 22, 2004 Pulse Journal

First Publication
(After Approval)

July 26, 2004 Journal News

Date and Newspaper

July 29, 2004 Pulse Journal

Second Publication
(After Approval)

Patricia Williams

Clerk Signature & Date

12/28/04

Certificate of Publication

BOARD OF EDUCATION
LAKOTA LOCAL SCHOOL DISTRICT
BUTLER COUNTY, OHIO

Amended Union Center Boulevard TIF to Central Business District TIF

The Board of Education (the "Board") of the Lakota Local School District, Butler County, Ohio (the "School District"), met in open session on June 28, 2004, at 7:30 p.m., with the following members present:

Mr. Jones

Mrs. McLaughlin

Mr. Warncke

Mrs. Wheatley

Mrs. Powell

Mr. Warncke introduced the following Resolution and moved its passage:

RESOLUTION

(Sections 5709.73, 5709.83, Ohio Revised Code)

WHEREAS, Sections 5709.73-5709.75 of the Ohio Revised Code authorize townships to grant tax increment financing real property tax exemption for improvements declared to be for a public purpose, which exemption exempts from taxation the increase in the true value of the parcel of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of the resolution granting such exemption were it not for the exemption granted by the township; and

WHEREAS, Section 5709.74 of the Ohio Revised Code further authorizes a township to require owners of improvements subject to a tax increment financing tax exemption to make an annual payment in lieu of taxes, which payment is approximately equivalent to the amount of real property tax which would be payable on the increase in the true value of the parcel of property but for the exemption from taxation; and

WHEREAS, Section 5709.75 of the Ohio Revised Code further requires a township receiving payments in lieu of taxes to create a township public improvement tax increment equivalent fund for deposit of the entire amount of such payments, to be used to pay the costs of public infrastructure improvements

benefiting the parcels subject to the tax increment financing tax exemption and, if provided, to make compensation payments to school districts impacted by exemption from taxation; and

WHEREAS, the Board of Trustees of West Chester Township, Butler County, Ohio, (the "Trustees") notified the Board by letter dated June 9, 2004, that the Trustees plan to adopt a resolution pursuant to Section 5709.73(C) of the Ohio Revised Code on June 22, 2004 (the "Exemption Resolution"), declaring certain improvements to real estate located in a new incentive district in West Chester Township, Butler County, Ohio, previously included in an area known as the Union Center TIF (the "Exempted Property") to be a public purpose; and

WHEREAS, the Trustees intend to exempt from real property taxation one hundred percent (100%) of such improvements for a period of thirty (30) years (the "TIF Exemption"); and

WHEREAS, Section 5709.73(C) and (D) of the Ohio Revised Code require that the Township give notice of the proposed Central Business District TIF Exemption to each school district affected by the proposed exemption not less than 45 business days prior to approving the exemption, unless the board of education has adopted a resolution waiving its right to receive notice; and

WHEREAS, the Board wishes to provide its conditional consent to the TIF Exemption and to waive the 45 business days' notice for approval of the exemption.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION OF THE LAKOTA LOCAL SCHOOL DISTRICT, BUTLER COUNTY, OHIO:

Section 1. The Board hereby approves a tax exemption for 100% of the value of the Improvements for a period of 30 years, on the condition that the Township and this Board enter into a school compensation agreement (the "Compensation Agreement") providing for compensation to the School District in the amounts and under the terms indicated in Section 2 of this Resolution.

Section 2. The Superintendent and the Treasurer of this School District are authorized and directed to execute the Compensation Agreement on behalf of the School District, which Compensation Agreement shall provide for compensation equal to 100% of the taxes that would be payable on the portion of the improvements but reduced by an amount based upon the amount by which the District's State Foundation Payments would have been reduced had the Exempted Property not been granted the TIF Exemption for the TIF Exemption and received by the School District, , with such changes to the calculation of the State Foundation Payments as may be agreed by the parties. The Compensation Agreement may contain such additional terms that are not inconsistent with this Resolution as the Superintendent and Treasurer may approve; such officers'

execution of the Compensation Agreement shall be conclusive evidence of such approval.

Section 3. This resolution shall be deemed to be the conditional approval provided for by Section 5709.73(C) and (D), and the Board hereby waives the 45-day notice requirement of those divisions, but only with respect to this Central Business District TIF Exemption.

Section 4. The Treasurer is hereby directed to certify a copy of this resolution to the Township.

Mr. Jones seconded the motion and, after discussion, a roll call vote was taken and the results were:

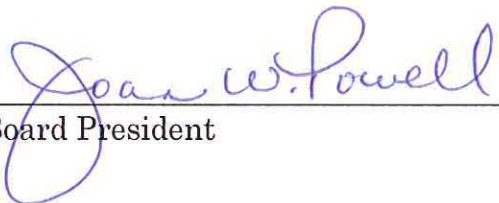
Voting Aye: Mr. Jones, Mrs. McLaughlin, Mr. Warncke, Mrs. Wheatley, Mrs. Powell

Voting Nay: None

Resolution passed.

Passed: June 28, 2004

BOARD OF EDUCATION LAKOTA
LOCAL SCHOOL DISTRICT, BUTLER
COUNTY, OHIO



Board President

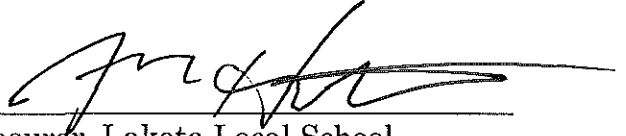
Attest: 

Treasurer

CERTIFICATE

The undersigned Treasurer of the Lakota Local School District, Butler County, Ohio hereby certifies that the foregoing is a true copy of a Resolution duly passed by the Board of Education of the School District on the 28th day of June 2004.

June 29, 2004



Treasurer, Lakota Local School
District, Butler County, Ohio

**WEST CHESTER TOWNSHIP
CENTRAL BUSINESS DISTRICT TIF
SCHOOL COMPENSATION AGREEMENT**

THIS AGREEMENT (the "Agreement") dated July 13, 2004 is between the Township of West Chester, Ohio (the "Township") acting by and through its Board of Township Trustees (the "Trustees") and the Lakota Local School District (the "District") acting by and through its Board of Education (the "Board") who hereby agree as follows:

WHEREAS, Sections 5709.73 et seq. of the Ohio Revised Code authorize townships to grant tax increment financing real property tax exemptions for improvements declared to be for a public purpose, which exemptions exempt from taxation the increase in the true value of the parcel of property after the effective date of the resolution granting such exemption; and

WHEREAS, Section 5709.74 of the Ohio Revised Code further authorizes a township to require owners of improvements subject to a tax increment financing tax exemption to make an annual payment to the county in lieu of taxes ("Service Payments in Lieu of Taxes"), which payment is approximately equivalent to the amount of real property tax which would be payable on the increase in the true value of the parcel of property but for the exemption from taxation; and

WHEREAS, Section 5709.75 of the Ohio Revised Code further requires a township receiving payments in lieu of taxes to create a township public improvement tax increment equivalent fund for deposit of the entire amount of such payments, to be used to pay the costs of public infrastructure improvements benefiting the parcels subject to the tax increment financing tax exemption and, if provided, to make payments to school districts impacted by exemption from taxation; and

WHEREAS, the Trustees notified the Board by letter dated June 9, 2004, that the Trustees plan to propose a resolution pursuant to Section 5709.73, Ohio Revised Code, on June 22, 2004 (the "Exemption Resolution"), declaring certain improvements to certain real estate located within the Central Business District in West Chester Township, Butler County, Ohio (the "Exempted Property") to be a public purpose; and

WHEREAS, the Trustees intend to exempt from real property taxation one hundred percent (100%) of such improvements for a period of thirty (30) years (the "TIF Exemption"); and

WHEREAS, the Board passed a resolution on June 28, 2004 (the "District Resolution") approving the TIF Exemption on the condition that the parties hereto enter into this Agreement; and

WHEREAS, the Township has, pursuant to Resolution No. 42-2004 of the Board of Township Trustees adopted on July 13, 2004, granted the TIF Exemption and authorized the execution of this Agreement; and

WHEREAS, pursuant to Sections 5709.74(D) and 5709.82(B), Ohio Revised Code, the Trustees and the Board desire to enter into this Agreement to provide compensation to the District for its loss of real property taxes during the thirty (30) years of such exemption;

NOW, THEREFORE, BE IT AGREED BY THE PARTIES HERETO AS FOLLOWS:

SECTION 1. Approval of the TIF Exemption; Compensation to District While TIF Exemption in Effect.

(a) As provided in the District Resolution, the District approves the TIF Exemption for up to one hundred percent (100%) of the further improvements to the Exempted Property, for a period of up to thirty (30) years, commencing with the 2005 tax year,

(b) During any year, or any portion thereof, in which the District would have received property tax payments derived from the Exempted Property, but for the Trustees' authorization of the TIF Exemption, the Township agrees to pay to the District an amount equal to the additional amount of property tax payments derived from the Exempted Property that the District would have received from the Exempted Property but for the TIF Exemption, less an amount equal to the amount which the District's State Foundation Payments would have been reduced had the Exempted Property not been granted the TIF Exemption (the "TIF Compensation"), as determined by the Treasurer of the District (the "Treasurer") and certified to the Township. In the event that the State Foundation Payment formula or procedure is substantially modified, replaced or eliminated, it is the intent of the parties that the TIF Compensation due from the Township to the School District shall be adjusted (increased or decreased) to keep the District in the same financial position as if the formula were not substantially changed. In the event that Service Payments in Lieu of Taxes are insufficient to pay the debt service on the bonds and the compensation due to the School District, the Bondholders and the School District shall each be paid pro rata out of the Service Payments with deficiencies to be paid pro rata from Minimum Service Payments. If the balance of the Tax Increment Equivalent Fund is inadequate to pay the Annual TIF Compensation, any deficiency not satisfied prior to the end of a calendar year shall carryover as an amount owing into the next year. Payment of the TIF Compensation may, but is not required to, be made from the Township's Public Improvement Tax Increment Equivalent Fund (the "Fund"). However, nothing in this Agreement shall be construed to pledge the full faith and credit of the Township.

(c) The Township hereby agrees that it will not issue Bonds to be paid with the Service Payments from the Exempted Property unless estimated Service Payments will be sufficient to pay both debt service on any bonds issued and compensation due and owing the School District under this Agreement.

(d) In the event that any one or more property owners fails to remit a Service Payment in Lieu of Taxes on or before its due date as determined by applicable statutes, the Township is not required to make a compensation payment to the School District for the amount not remitted; provided, however, that the Township shall proceed to collect the amount not remitted and shall include that amount after collection in calculation of the next future TIF Compensation amount due to the School District. Any collected amounts so included may be

offset by a prorated amount of the costs incurred in the collection of said sum, as agreed by the parties, prior to its addition to the calculation.

(e) In determining the amount of the Service Payments in Lieu of Taxes required by the Township pursuant to Section 5709.74 of the Ohio Revised Code, it is expressly agreed and relied upon that the value of the parcels included in the Exempted Property prior to the effective date of the TIF Exemption shall be the value of the parcels on the date that resolution No. 42-2004 is passed.

SECTION 2. Certification of TIF Compensation Amount. Annually during the TIF Exemption, commencing with the 2005 tax year, within ten (10) days of receipt of the real estate tax settlement sheets from the County Auditor, the Township shall forward copies of said settlement sheets to the School District. Within forty-five (45) days of receipt of the settlement sheets by the School District, the Township Finance Director and the Treasurer of the School District shall meet for a reconciliation conference to determine the amount of the TIF Compensation ("Reconciliation Conference"). Within five (5) days of the Reconciliation Conference the Treasurer shall certify to the Township, by means of an invoice, the amount of the TIF Compensation.

SECTION 3. Payment of TIF Compensation. Within ten (10) days after receipt of the certification, but not later than July 1 and December 1 of each year, the Township shall pay to the District by bank or cashier's check, the amount of the TIF Compensation.

SECTION 4. Resolution of Disputes. In the event the Township disputes the amount of the TIF Compensation as certified by the Treasurer, the Township shall certify, by July 1 and December 1, with respect to the first and second-half property tax settlements, the basis for the dispute and the amount that the Township claims is the correct amount of the TIF Compensation to be paid to the District. Within 10 days thereafter, if the Treasurer and the Township are unable to mutually agree on the amount of the TIF Compensation, the Butler County Auditor shall determine and certify the amount of the TIF Compensation. The Township shall then pay such amount within 15 days thereafter; provided that nothing contained in this Section 4 shall limit either the District's or the Township's ability, after payment and receipt of such TIF Compensation amount, to seek recovery of amounts deemed overpaid or underpaid.

SECTION 5. Late Payments. Except for the case where a TIF Compensation payment is delayed pursuant to a dispute, as provided in Section 4 hereof, and the dispute results in a determination by the County Auditor that amount of the TIF Compensation amount is an amount different than the amount initially certified by the Treasurer, any late TIF Compensation payments shall bear interest at the then current rate established under Sections 323.121(B)(1) and 5703.47 of the Ohio Revised Code, as the same may be amended from time to time, or any successor provisions thereto as the same may be amended from time to time.

SECTION 6. Duration of Agreement Amendment. This Agreement shall become effective on the date that it is executed and delivered and shall remain in effect for such period as the TIF Exemption is in effect. This Agreement may be amended only by mutual agreement of the District and the Township.

SECTION 7. Severability. Should any portion of this Agreement be declared by the courts to be unconstitutional, invalid or otherwise unlawful, such decision shall not effect the entire Agreement but only that part declared to be unconstitutional, invalid or illegal,

SECTION 8. Counterpart; Captions. This Agreement may be executed in several counterparts, each of which shall be regarded as an original and all of which shall constitute but one and the same Agreement. Captions have been provided herein for the convenience of the reader and shall not affect the construction of this Agreement.

SECTION 9. Filing of Agreement. The Clerk of the Trustees shall file an executed copy of this Agreement with both the County Auditor and the County Treasurer.

IN WITNESS WHEREOF, the Board of Township Trustees of West Chester Township, Ohio has caused this Agreement to be signed by at least two members of the Board of Township Trustees and the Lakota Local School District has caused this Agreement to be signed by the President and the Treasurer of its Board of Education, all as of the date first written above.

WEST CHESTER TOWNSHIP, OHIO

By: George J. Jung
Township Trustee

By: Catherine Stoker
Township Trustee

By: Jose Alvarez
Township Trustee

Accepted:

Kay Rogers
County Auditor

BOARD OF EDUCATION OF LAKOTA
LOCAL SCHOOL DISTRICT

By: Joan W. Powell
President

By: [Signature]
Treasurer

PARCEL LISTING CBD TIF

M5610-027-000-065

M5610-032-000-001

M5610-032-000-004

M5610-032-000-005

M5610-032-000-025

M5610-032-000-028

M5610-032-000-030

M5610-032-000-031

M5610-032-000-070

M5610-032-000-085

M5610-032-000-086

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M5610-032-000-096

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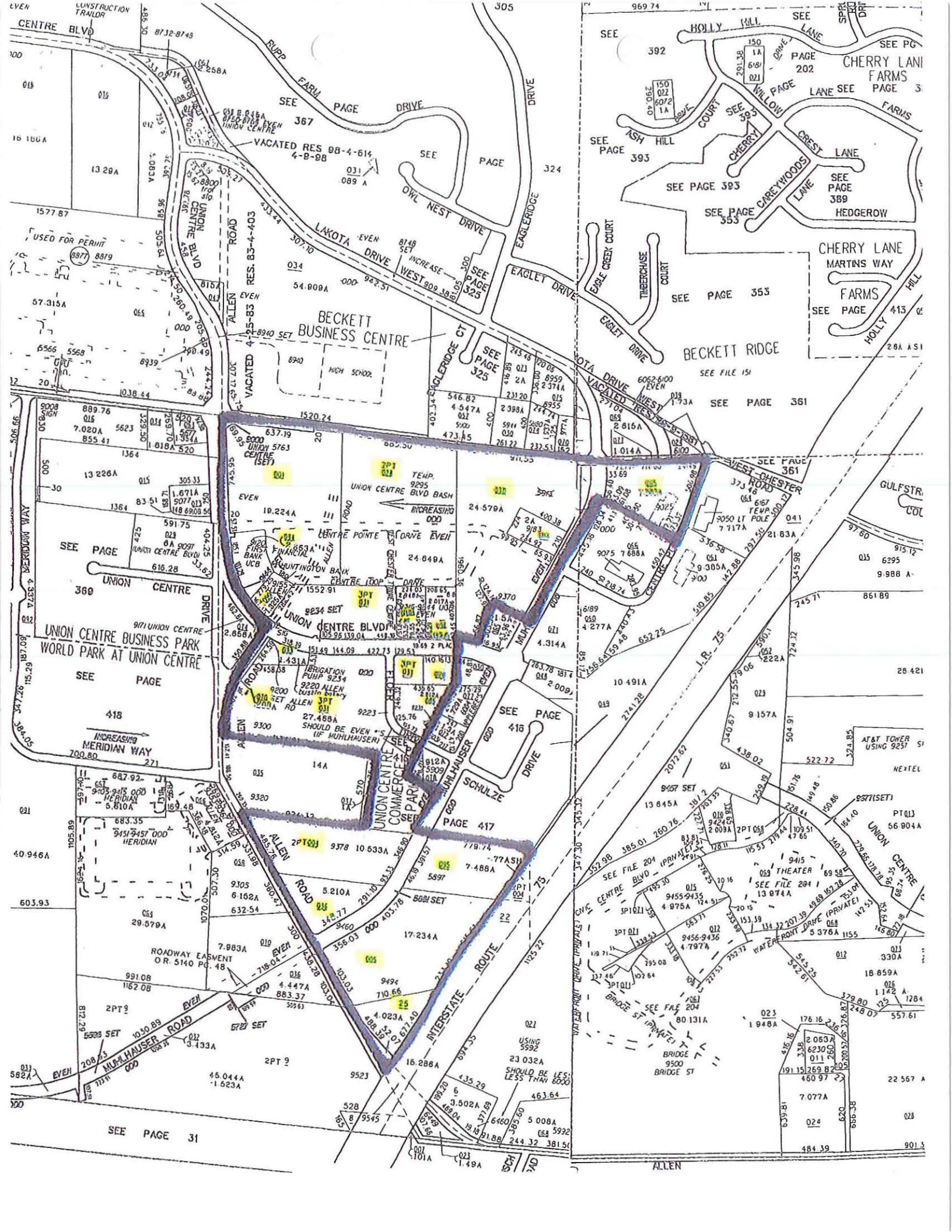
M5610-032-000-101

M5620-416-000-017

M5620-416-000-021

M5620-416-000-022

M5620-417-000-003



CENTRE BLVD
UNION CENTRE BLVD
VACATED RES 98-4-614
4-8-98

SEE PAGE 367
VACATED RES 98-4-614
4-8-98

BECKETT BUSINESS CENTRE
HIGH SCHOOL

UNION CENTRE
UNION CENTRE BUSINESS PARK
WORLD PARK AT UNION CENTRE
SEE PAGE

UNION CENTRE BLVD BASH
CENTRE POINTE DRIVE EVEN

UNION CENTRE BLVD
UNION CENTRE COMMERCIAL PARK

UNION CENTRE BLVD
ALLEN ROAD

UNION CENTRE BLVD
MULHAUSER ROAD

OWL NEST DRIVE
EAGLEDRIVE

LAKOTA DRIVE
EAGLE DRIVE

WYOMING DRIVE
VACATED RES 98-4-614
4-8-98

UNION CENTRE BLVD
UNION CENTRE COMMERCIAL PARK

UNION CENTRE BLVD
UNION CENTRE COMMERCIAL PARK

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UNION CENTRE BLVD
UNION CENTRE COMMERCIAL PARK

HOLLY MILL LANE
CHERRY LANE FARMS
PAGE 202
WILLOW LANE
SEE PAGE 389
HEDGEROW

SEE PAGE 393
CHERRY CAREY WOODS LANE
SEE PAGE 353
CHERRY LANE MARTINS WAY
FARMS
SEE PAGE 413

BECKETT RIDGE
SEE FILE 151
SEE PAGE 361

WEST CHESTER ROAD
SEE PAGE 361

UNION CENTRE BLVD
UNION CENTRE COMMERCIAL PARK

UNION CENTRE BLVD
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UNION CENTRE COMMERCIAL PARK

SEE PAGE 31

SEE PAGE 325

SEE PAGE 361

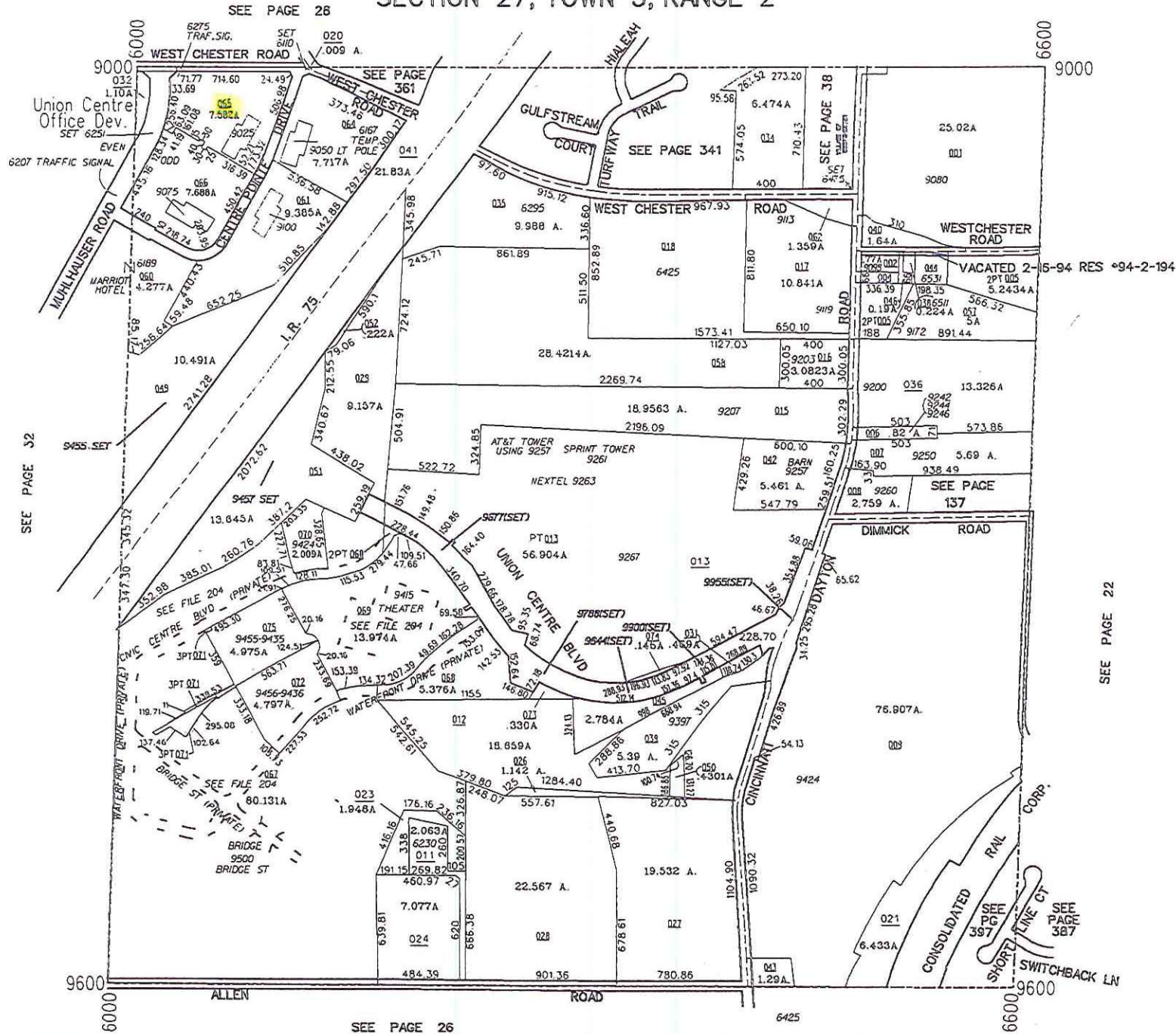
SEE PAGE 417

SEE PAGE 413

WEST CHESTER TOWNSHIP SECTION 27, TOWN 3, RANGE 2

027.000

HOUSE NUMBERS



SCALE: 1"=400'
REVISED 10/31/03
TAXING DISTRICT:MS610

SEE PAGE 32

SEE PAGE 22

SEE PAGE 26

6425

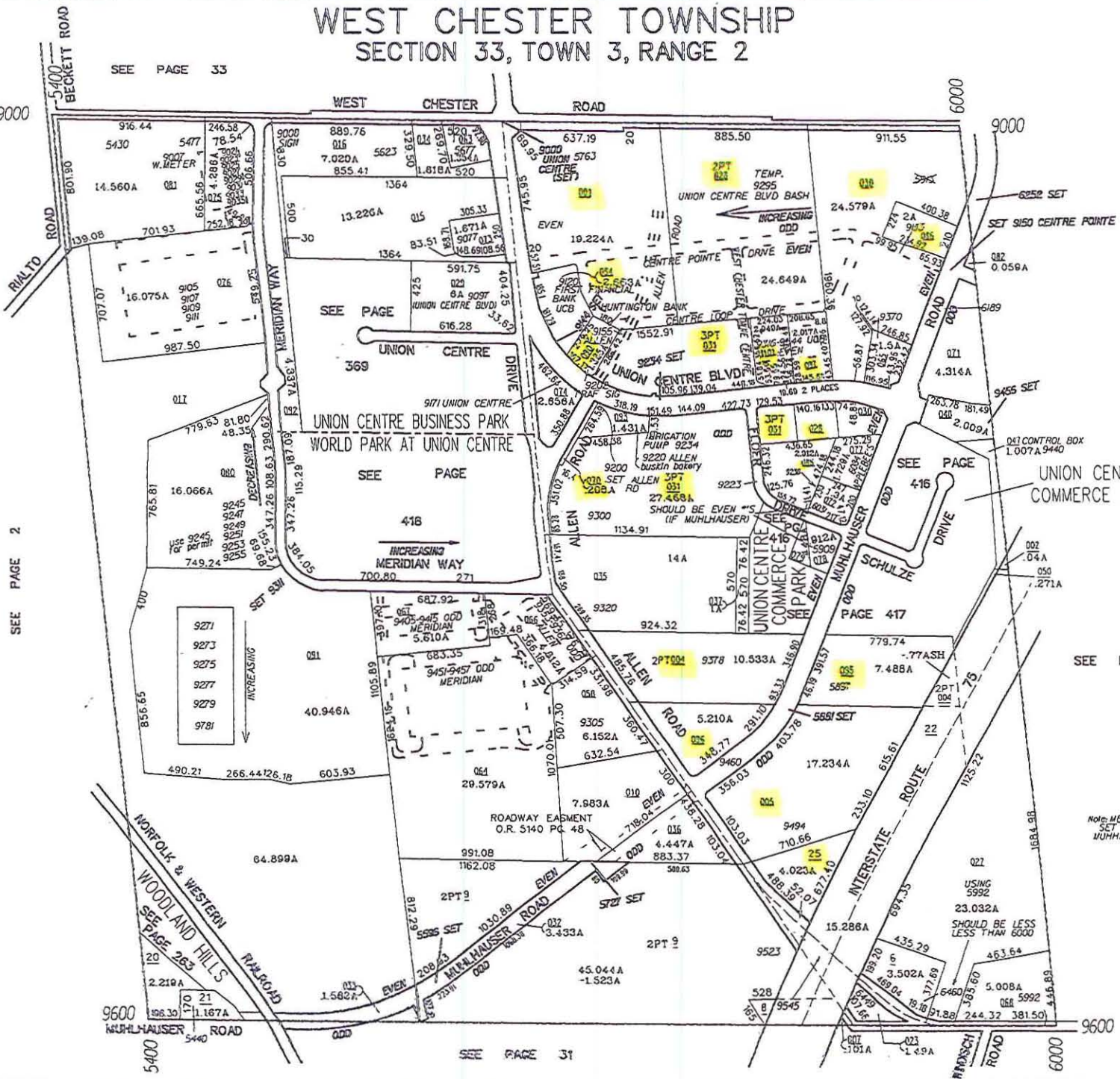
WEST CHESTER TOWNSHIP SECTION 33, TOWN 3, RANGE 2

032.000

HOUSE NUMBERS

SEE PAGE 33

9000



SCALE: 1"=400'
TAXING DISTRICT: M5610
REVISED 4/21/04

SEE PAGE 2

SEE PAGE 27

SEE PAGE 31

NOTE: MEASURE FROM
SET POINTS ON
MULHAUSER ROAD

NORFOLK & WESTERN
RAILROAD
SEE PAGE 263

9600
MULHAUSER ROAD

9600
MULHAUSER ROAD

UNION CENTRE COMMERCE PARK
WEST CHESTER TOWNSHIP
SECTION 33, TOWN 3, RANGE 2

416.000

HOUSE NUMBERS

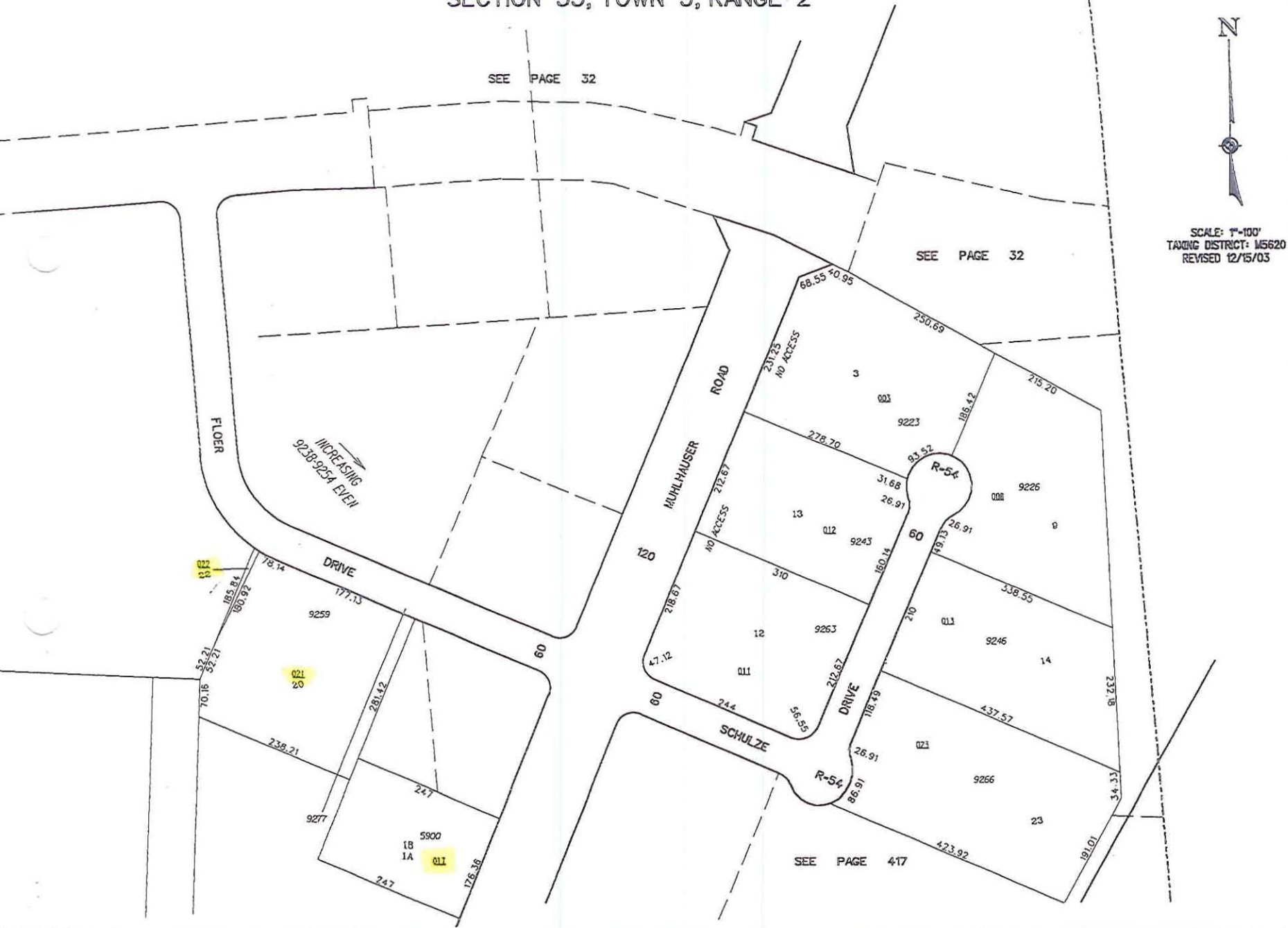


SCALE: 1"=100'
TAXING DISTRICT: M5620
REVISED 12/15/03

SEE PAGE 32

SEE PAGE 32

SEE PAGE 417



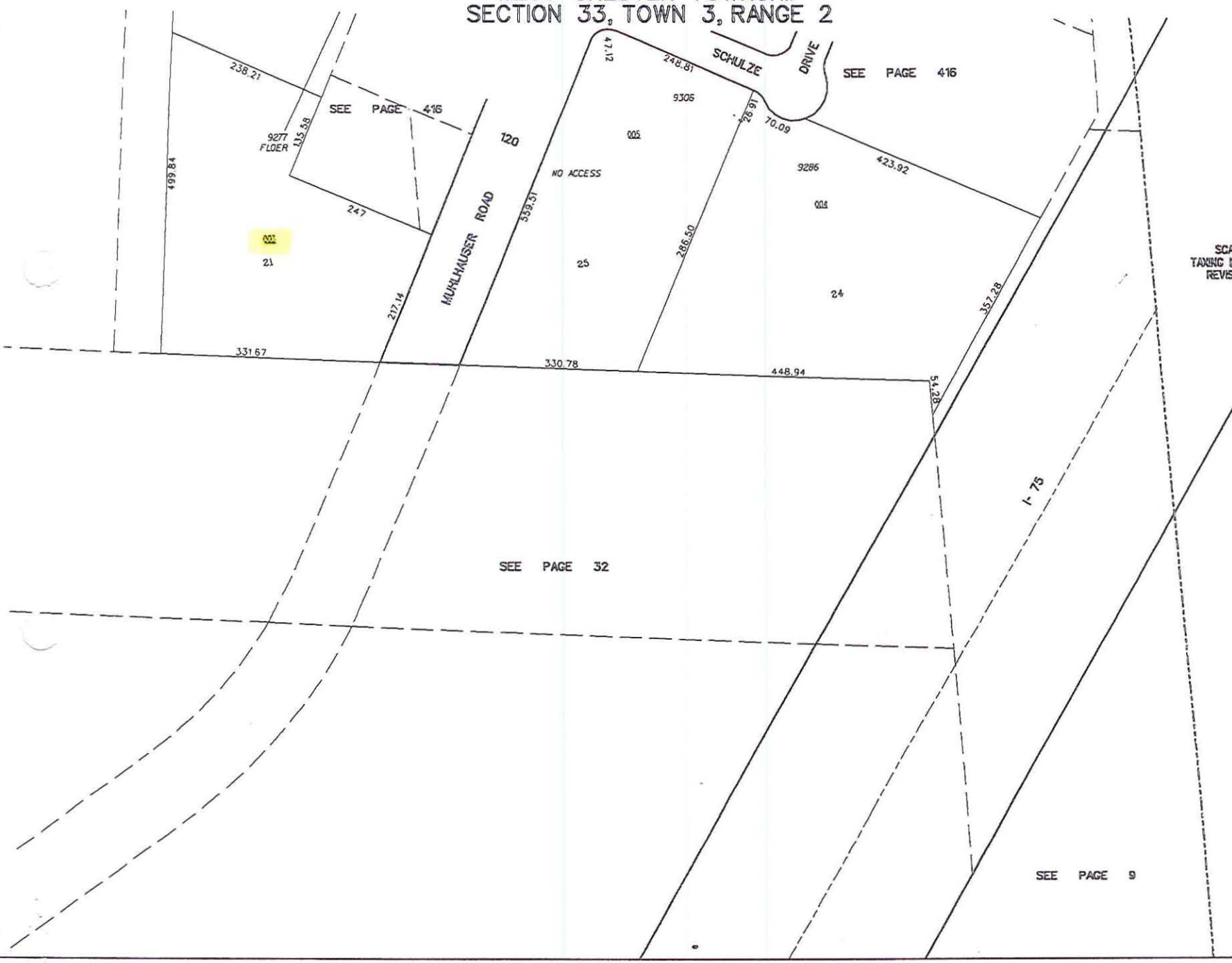
UNION CENTRE COMMERCE PARK
WEST CHESTER TOWNSHIP
SECTION 33, TOWN 3, RANGE 2

417.000

HOUSE NUMBERS



SCALE: 1"=100'
TAXING DISTRICT: W5620
REVISED 2/25/04




21

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Exhibit A
of
Resolution 42-2004

 Central Business
District (CBD) TIF
Zone

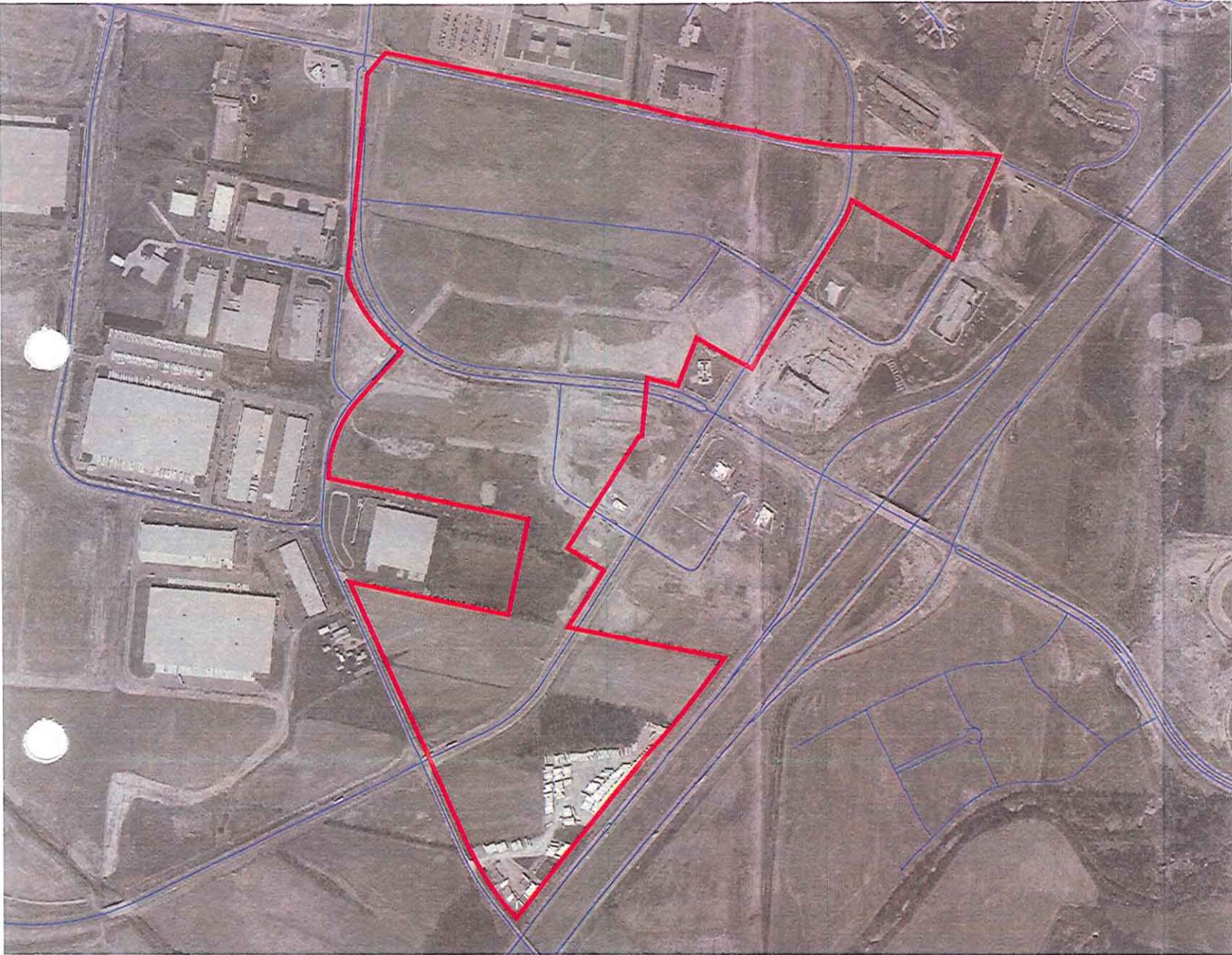
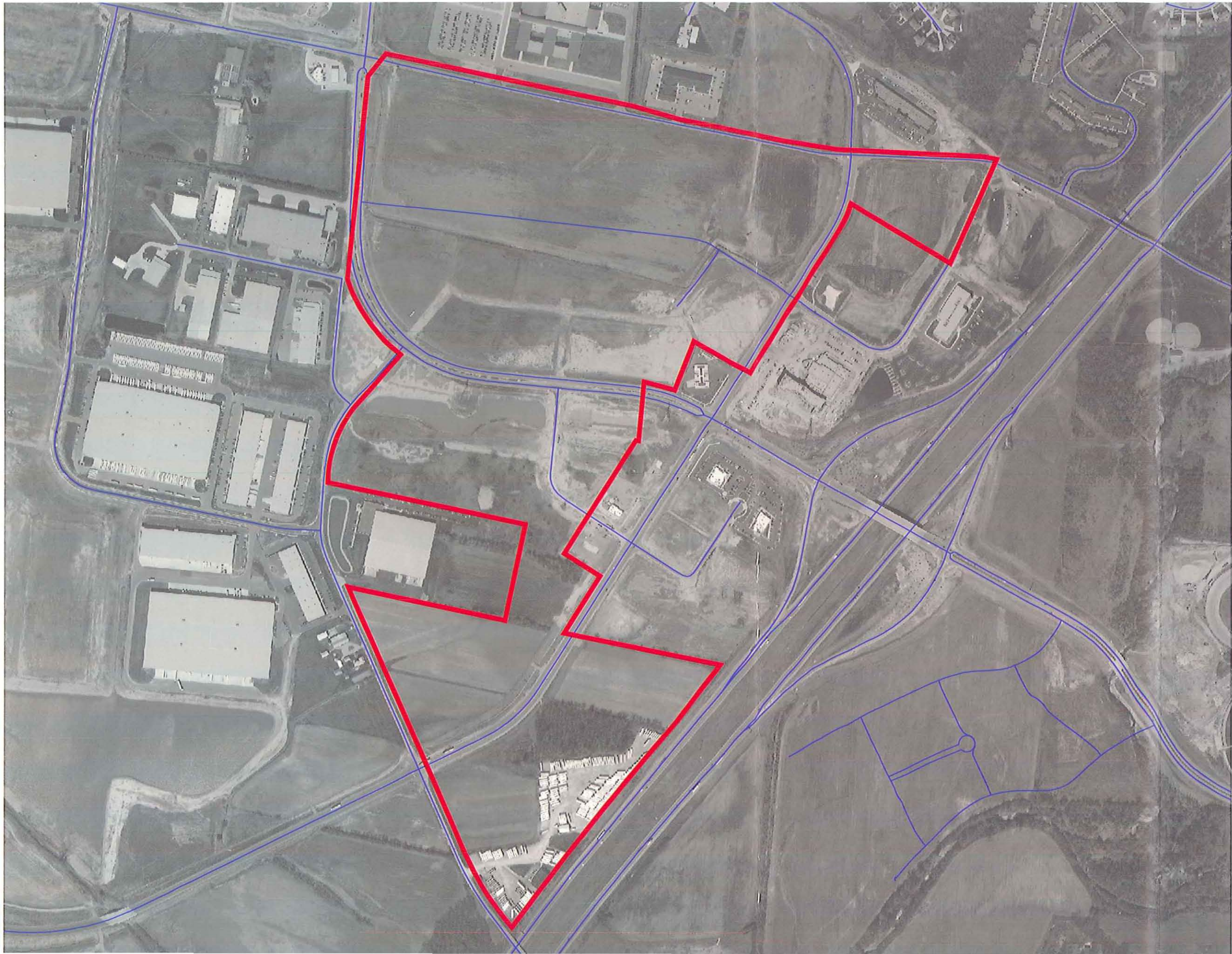



Exhibit A
of
Resolution 42-2004



 Central Business
District (CBD) TIF
Zone

