

RESOLUTION NO. 108-21
CITY OF CENTERVILLE, OHIO

SPONSORED BY COUNCILMEMBER Bill Serr ON THE
15th DAY OF November, 2021.

A RESOLUTION ACCEPTING THE FINAL DETERMINATION AS TO TAX EXEMPTION OF THE OHIO DEPARTMENT OF TAXATION FOR TAX YEARS 2014 AND 2015 FOR THE COSTCO PROPERTIES LOCATED IN GREENE COUNTY AND AGREEING TO NOT PURSUE A CLAW BACK OF ANY SERVICE PAYMENTS FROM THE GREENE COUNTY AUDITOR FOR THOSE YEARS.

WHEREAS, by Resolution No. 45-17 adopted by this Council on August 7, 2017, the City appealed the Ohio Department of Taxation (ODT) final determinations as to two applications for exemption filed by Costco Wholesale Corporation (Costco) for exemption from property taxes for tax years 2014 and 2015 (the "Appeal"); and

WHEREAS, the City took the lead in pursuing those appeals in order to correct the ODT's determination that a township TIF imposed without owner consent and which had no public improvements took precedence over a municipal TIF with owner consent; and

WHEREAS, the City on behalf of Costco pursued an appeal to the Ohio Board of Tax Appeals (BOTA) and obtained a final decision declaring that the City's TIF program took precedence over the Township's TIF; and

WHEREAS, said determination only affected TIF service payments for year 2015 in an undetermined amount, but possibly in an amount approximately \$150,000; and

WHEREAS, the Greene County Auditor had already distributed service payments for year 2015 to the City, as well as other entities; and

WHEREAS, the Appeal decision set favorable precedent for competing TIFs; and

WHEREAS, this Council desires to avoid revisiting settled litigation or prior agreements and agrees to accept the distributions from the County; and

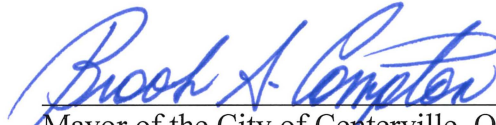
WHEREAS, Council desires to finally bring this matter to conclusion.

NOW THEREFORE, THE MUNICIPALITY OF CENTERVILLE
HEREBY RESOLVES:

Section 1. That City Council acknowledges that as a result of the success of the Appeal of the final tax exemption, the City could be entitled to additional services payments from years 2014 and 2015; but agrees to waive any such payments and will not seek a request to the Greene County Auditor to claw back any such payments.

Section 2. This Resolution shall take effect at the earliest time allowed by law.

PASSED THIS 15th day of November, 2021.



Mayor of the City of Centerville, Ohio

ATTEST:



Clerk of Council
City of Centerville, Ohio

CERTIFICATE

The undersigned, Clerk of Council of the City of Centerville, Ohio, hereby certifies the foregoing to be a true and correct copy of Resolution No. 108-21, passed by the Council of the City of Centerville, Ohio on the 15th day of November, 2021.



Clerk of the Council

Approved as to form, consistency
with existing ordinances, the
charter & constitutional provisions
Department of Law
Scott A. Liberman
Municipal Attorney