

First Reading: December 17, 2024  
Second Reading: Dispensed

RESOLUTION NO. 2024- 142

**AUTHORIZING AN AMENDMENT TO RESOLUTION NO. 1994-18, AS AMENDED BY RESOLUTION NO. 2002-37 AND FURTHER AMENDED BY RESOLUTION NO. 2016-79, TO EXTEND THE TERM OF THE TAX INCREMENT FINANCING PROGRAM FOR THE KENWOOD MALL PROJECT (SYCAMORE PLAZA) FOR AN ADDITIONAL THIRTY (30) YEARS PURSUANT TO OHIO REVISED CODE SECTIONS 5709.51 AND 5709.73(B); AUTHORIZING THE EXECUTION OF AGREEMENTS AND OTHER RELATED ACTIONS PURSUANT TO OHIO REVISED CODE SECTIONS 5709.73, 5709.74, 5709.75, AND RELATED LAWS AND RULES; DISPENSING WITH THE SECOND READING AND DECLARING AN EMERGENCY.**

The Board of Trustees of Sycamore Township, Hamilton County, Ohio met in regular session at the Offices of Sycamore Township, 8540 Kenwood Road, Sycamore Township, Ohio 45236 at 7:00 p.m. on December 17, 2024 with the following members present: Tracy Schwegmann, Tom Weidman, and Tracy Kellums.

Mr. Kellums moved for the adoption of the following Resolution: 2024- 142.

**WHEREAS**, on April 7, 1994 this Board of Trustees (the “Board”) of Sycamore Township, Hamilton County, Ohio (the “Township”) adopted Resolution No. 1994-18, as amended by Resolution No. 2002-37 on August 13, 2002 and further amended by Resolution No. 2016-79 on June 2, 2016 (the “Original TIF Resolution”), in accordance with Ohio Revised Code (“R.C.”) Section 5709.73, 5709.74, and 5709.75, in effect at the time of the adoption of the Original TIF Resolution, and as subsequently amended from time to time (together, the “Original TIF Act”), declaring the increase in the assessed value 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 Original TIF Resolution (the “Improvements”) with respect to the Parcels comprising the “Kenwood Mall Project” (each a “Parcel” as is depicted and described in Exhibit A to the Original TIF Resolution and as are more fully depicted and described as Exhibit A to this Resolution) to be a public purpose; and

**WHEREAS**, the Original TIF Resolution exempted One Hundred Percent (100%) of the Improvements with respect to each Parcel for a period of up to thirty (30) years (the “Original TIF Exemption”), commencing on the effective date of the Original TIF Resolution and ending on the earlier of (i) thirty (30) years after the effective date of the Original TIF Resolution, or (ii) at an earlier date as identified by the Original TIF Resolution; and

**WHEREAS**, pursuant to the Original TIF Act and the Original TIF Resolution, the approval of the Board of Education of the Indian Hill Exempted Village School District (the “Indian Hill School District”) of the Original TIF Exemption and the Original TIF Resolution was not required, but the Board elected to compensate the Indian Hill School District for the amount of taxes that the Indian Hill School District would have received but for the Original TIF Exemption authorized by

the Original TIF Resolution pursuant to that School District Reimbursement Agreement between the Township and the Indian Hill School District executed on August 9, 1994; and

**WHEREAS**, the Original TIF Resolution was passed by the Board of the Township prior to changes to R.C. Section 5709.73(D) pursuant to Ohio House Bill No. 153 of the 129<sup>th</sup> General Assembly and effective September 29, 2011, and, thus, the Original TIF Resolution did not require the Board to compensate the joint vocational school district (here the Great Oaks Career Campuses or the “JVSD” and together with the Indian Hill School District the “School Districts”) within which the Parcels are located; and

**WHEREAS**, on August 13, 2002 this Board adopted Resolution No. 2002-37, amending the Original TIF Resolution to specify additional public improvements which were necessary for the further development of the Kenwood Mall Project; and

**WHEREAS**, on June 2, 2016, this Board adopted Resolution No. 2016-79, further amending the Original TIF Resolution in order to extend the term of the Original TIF Exemption authorized by the Original TIF Resolution, for an additional period of fifteen (15) years pursuant to R.C. 5709.73(L), as authorized by the 131<sup>st</sup> Ohio General Assembly, pursuant to House Bill 64 effective as of September 29, 2015, such that the Original TIF Exemption commencing on the effective date of the Original TIF Resolution was amended to end on the earlier of (i) forty-five (45) years after the effective date of the Original TIF Resolution, or (ii) the date on which the specific public improvements described in Section 1 of the Original TIF Resolution, as subsequently amended, are paid in full (as is further defined in the Original TIF Resolution and any subsequent amendments thereto) (collectively, the “Original TIF Extension”); and

**WHEREAS**, authorized by the 135<sup>th</sup> Ohio General Assembly, pursuant to Amended Substitute House Bill 33 effective as of October 3, 2023, R.C. Section 5709.51 has afforded the Township and the Board a limited opportunity to extend the Original TIF Exemption, as extended by the Original TIF Extension, for an additional period of not more than thirty (30) years (the “TIF Law Change”), so long as each condition of the TIF Law Change is met; and

**WHEREAS**, the Township has determined that each condition of the TIF Law Change is met and is therefore desirous of extending the term of the Original TIF Exemption, as extended by the Original TIF Extension, for an additional period of not more than thirty (30) years (the “Extended TIF Exemption”) to capture additional tax increment financing revenue to finance the various Public Infrastructure Improvements identified in Section 1 of the Original TIF Resolution, as subsequently amended, and as the same are further clarified by this Resolution and its Exhibit B); and

**WHEREAS**, in order to authorize the Extended TIF Exemption, and pursuant to amended R.C. Section 5709.73(D) effective after September 29, 2011, the Township is now required to compensate the JVSD with respect to the Extended TIF Exemption, at the same rate and under the same terms received by the Indian Hill School District; and

**WHEREAS**, it is therefore the intention of the Township to pay to the affected School Districts all of the taxes that they would have otherwise received if this exemption were not authorized; therefore, a portion of the Service Payments available after the forty-fifth (45<sup>th</sup>) year of

the Original TIF Exemption, as extended by the Original TIF Extension, shall be paid to the Indian Hill School District in the amount of the taxes that would have been payable to the Indian Hill School District if the Improvements had not been exempted from taxation for all periods after the forty-fifth (45<sup>th</sup>) year of the Original TIF Exemption, as extended by the Original TIF Extension, all as provided in this Resolution; and

**WHEREAS**, approval of the Extended TIF Exemption is not required by the Board of Education of the Indian Hill School District pursuant to R.C. Section 5709.51 and R.C. Section 5709.73(D) expressly states that nothing in division (D) of R.C. Section 5709.73 prohibits this Board from amending the Original TIF Resolution under R.C. Section 5709.51 to extend the term of the exemption; and

**WHEREAS**, the Indian Hill School District and the JVSD have each received a forty-five (45) business day notice of this Extended TIF Exemption and the proposed text of this Resolution in advance of the date on which the Board originally intended to consider formal adoption of this Resolution, all pursuant to the notice requirement of R.C. Sections 5709.73, 5709.74, 5709.83, and any other applicable laws and rules; and

**WHEREAS**, the JVSD adopted Resolution No. 022-080 on July 13, 2022, affirmatively waiving any notice requirements set forth under R.C. Sections 5709.73, 5709.74, 5709.83, or any other law with respect to the real property tax exemptions granted under R.C. Sections 5709.73 and 5709.74, and confirming and ratifying its receipt and adequate notice of the Extended TIF Exemption and this Resolution under R.C. Sections 5709.51, 5709.73, 5709.74, and 5709.83; and

**WHEREAS**, notwithstanding the Extended TIF Exemption authorized by this Resolution, all other terms and conditions of the Original TIF Resolution and the Original TIF Exemption are to remain the same, unless specifically stated otherwise in this Resolution.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Trustees of Sycamore Township, Hamilton County, Ohio, by authority of R.C. Sections 5709.51 and 5709.73, as follows:

**SECTION 1.** That this Board hereby determines that each condition of the TIF Law Change required to cause the Extended TIF Exemption is met because: (i) the Service Payments made pursuant to R.C. Section 5709.74 by the owners of the Parcels with respect to the Original TIF Resolution, as subsequently amended, and the Original TIF Exemption exceeded One Million Five Hundred Thousand Dollars and Zero Cents (\$1,500,000.00) for tax year 2022 real property taxes that were payable in calendar year 2023; (ii) the Service Payments made pursuant to R.C. Section 5709.74 by the owners of the Parcels with respect to the Original TIF Resolution, as subsequently amended, and the Original TIF Exemption did not exceed One Million Five Hundred Thousand Dollars and Zero Cents (\$1,500,000.00) in any calendar year before the calendar year immediately preceding the adoption of this Resolution; and (iii) this Resolution provides for compensation to the School Districts in which the Parcels are located equal in value to the amount of taxes that would be payable to the School Districts if the Improvements had not been exempted from taxation but for the Extended TIF Exemption.

**SECTION 2.** That in accordance with R.C. Section 5709.73, this Board hereby declares that Improvements to the Parcels subsequent to the effective date of the Original TIF Resolution were at the time of the Original TIF Resolution, as subsequently amended, and remain as of the date of this Resolution a public purpose and that the Original TIF Resolution, as subsequently amended, authorizing the Original TIF Exemption, under the authority of R.C. Section 5709.73(B), is hereby amended pursuant to R.C. 5709.51 for the purpose of extending the Original TIF Exemption from taxation of the Improvements to the Parcels designated under the Original TIF Resolution for an additional period of not more than thirty (30) years according to the requirements set forth under the TIF Law Change.

**SECTION 3.** That notwithstanding anything in the Original TIF Resolution, this Board reaffirms and clarifies that:

(a) the Original TIF Resolution, as subsequently amended, and this Resolution establish the Original TIF Exemption and the Extended TIF Exemption, respectively, as tax increment financing programs authorized under R.C. Section 5709.73(B) and 5709.51; and

(b) the Public Infrastructure Improvements described in Section 1 of the Original TIF Resolution, as subsequently amended, are hereby further amended and clarified to include those listed in Exhibit B attached hereto; and

(c) as provided in R.C. Section 5709.74, for the effective duration of the Original TIF Exemption and the Extended TIF Exemption, the owner of any portion of any Parcel shall be required to, and shall make, Service Payments with respect to the Improvement allocable thereto to the County Treasurer on or before the final due dates for payment of real property taxes; that each Service Payment shall be charged and collected in the same manner and in the same amount as the real property taxes that would have been charged and payable against such Parcel as if it were not exempt from taxation pursuant to the Original TIF Resolution, as subsequently amended, and this Resolution; that if any reduction in the levies otherwise applicable to such Parcel is made by the Hamilton County budget commission under R.C. Section 5705.31, the amount of the Service Payments shall be calculated as if the reduction in levies had not been made; that any late payments shall be subject to penalty and bear interest at the then current rate established under R.C. Sections 323.121(B)(1) and 5703.47, as the same may be amended from time to time, or any successor provisions thereto (the "Penalties and Interest"); that each owner shall make any other payments in respect of such parcel which are received by the County Treasurer in connection with any reduction required by R.C. Section 319.302, as the same may be amended from time to time, or any successor provisions thereto (the "Property Tax Rollback Payments," together with the Service Payments, and the "Penalties and Interest," are collectively referred to herein as the "Service Payments"); and that the Service

Payments shall be allocated and distributed in accordance with Section 4 hereof; and

(d) the term and percentage rate of the Extended TIF Exemption for each Parcel shall be One Hundred Percent (100%) of the Improvements and shall be exempt from taxation commencing for each Parcel on the forty-fifth (45<sup>th</sup>) anniversary of the commencement date of the Original TIF Exemption (as described in the Original TIF Resolution, as subsequently amended) and ending on the earlier of (A) the seventy-fifth (75<sup>th</sup>) anniversary of the commencement date for each Parcel or (B) the date on which the cost of the Public Infrastructure Improvements are paid in full from the Fund (as defined herein).

**SECTION 4.**

This Board established, pursuant to the Original TIF Resolution, as subsequently amended, and in accordance with the provisions of R.C. Section 5709.75, a Public Improvement Tax Increment Equivalent Fund (the "Fund"), which shall continue to be maintained with respect to the Extended TIF Exemption. The Fiscal Officer may create one or more accounts or sub-accounts within the Fund as appropriate to distinguish the Service Payments received with respect to the Original TIF Exemption authorized pursuant to the Original TIF Resolution, as subsequently amended, and the Extended TIF Exemption authorized pursuant to this Resolution, and to distinguish such Service Payments from Service Payments with respect to any tax increment financing programs that may be established by the Township in the future, and as are necessary to account for payment of the costs of the Public Infrastructure Improvements, including any reimbursement payments for the reimbursement of the costs of the Public Infrastructure Improvements and debt service on, and other expenses relating to the issuance of, any bonds, notes, or other obligations issued to finance the Public Infrastructure Improvements. As used in this Resolution, "the Fund" shall refer to the specific fund or account that receives the Service Payments provided for in the Original TIF Resolution, as subsequently amended, and this Resolution. The Fund shall be maintained in the custody of the Township and shall receive all distributions of Service Payments required to be made to the Township.

The Township shall distribute Service Payments in the Fund first to the School Districts, in an amount equal to the amount of real property taxes (including the applicable portion of any Property Tax Rollback Payments) derived from the Improvements that the School Districts would have received had the Improvements not been exempt from taxation pursuant to, and only pursuant to, the Original TIF Resolution, as subsequently amended, and this Resolution. The Township, at any time following payment of such funds as are required to be paid to the School Districts, shall use (a) Service Payments received with respect to the Original TIF Exemption, and (b) Service Payments received with respect to the Extended TIF Exemption solely for the purposes authorized in R.C. Sections 5709.73, 5709.74, 5709.75, including, but not limited to, paying any costs of the Public Infrastructure Improvements, in a manner that is consistent with the Original TIF Resolution, as subsequently amended, and this Resolution.

For purposes of the Original TIF Resolution, as subsequently amended, and this Resolution, "costs" of the Public Infrastructure Improvements payable from the Fund shall also include the items of "costs of permanent improvements" set forth in R.C. Section 133.15(B), and incurred with respect to the Public Infrastructure Improvements, which "costs" specifically include any reimbursement payments for the reimbursement of the costs of the Public Infrastructure Improvements and debt service on any bonds issued to finance the Public Infrastructure Improvements. The Fund shall remain in existence so long as such Service Payments are collected and used for the aforesaid purposes, after which time the Fund shall be dissolved and any surplus funds remaining therein shall be transferred to the Township's General Fund, all in accordance with R.C. Section 5709.75.

Service Payments received by the Township in any year shall be applied to pay the costs of the Public Infrastructure Improvements at the sole discretion of the Township.

**SECTION 5.** Pursuant to R.C. Section 5709.73(D), the Township shall pay to the JVSD the amount of Service Payments, at the same rate and under the same terms received by the Indian Hill School District, to the JVSD during the Extended TIF Exemption such that compensation to the JVSD shall be equal in value to the amount of taxes that would be payable to the JVSD if the Improvements had not been exempted pursuant to the Extended TIF Exemption authorized by this Resolution.

**SECTION 6.** The Township Administrator or the Township Administrator's designee are authorized to execute and enter into all agreements, documents, and certificates as may be required to affect the Extended TIF Exemption that are not inconsistent with this Resolution and that are approved by the Township Administrator or the Township Administrator's designee on behalf of the Township, all of which shall be conclusively evidenced by the signing of the agreements, documents, and certificates, or any amendments thereto.

**SECTION 7.** This Board hereby finds and determines that notice of this proposed Resolution has been delivered to all affected School Districts, including the Indian Hill School District and the JVSD, all pursuant to the notice requirements of R.C. Sections 5709.73, 5709.74, 5709.83, and any other applicable laws and rules, and hereby ratifies the giving of that notice.

Pursuant to R.C. Section 5709.73(I), the Fiscal Officer is hereby directed to deliver a copy of this Resolution to the Director of the Department of Development of the State of Ohio within fifteen (15) days after its adoption. On or before March 31 of each year that the Extended TIF Exemption remains in effect, the Fiscal Officer or other authorized officer of this Township shall prepare and submit to the

Director of the Department of Development of the State of Ohio the status report required under R.C. Section 5709.73(I).

**SECTION 8.** In accordance with R.C. Section 5709.832, this Board hereby determines that no employer located on the Parcels subject to the Extended TIF Exemption shall deny any individual employment based solely on race, religion, sex, disability, color, national origin or ancestry.

**SECTION 9.** The Township has created the applicable Tax Incentive Review Council (the "Council") with the membership of the Council constituted in accordance with R.C. Section 5709.85. The Council shall, in accordance with R.C. Section 5709.85, review annually all exemptions from taxation resulting from the declarations set forth in this Resolution and any other such matters as may properly come before the Council, all in accordance with R.C. Section 5709.85.

**SECTION 10.** It is hereby found and determined 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 any decision-making bodies of the Township that resulted in such formal actions were in meetings open to the public and in compliance with all legal requirements of R.C. Section 121.22.

**SECTION 11.** That this Resolution is the subject of the general authority granted to the Board through the R.C. and not the specific authority granted to the Board through its status as a Limited Home Rule Government pursuant to R.C. Chapter 504.

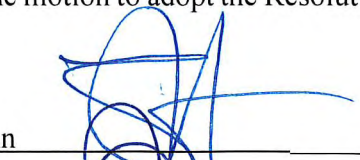
**SECTION 12.** That this Board upon majority vote does hereby dispense with the requirement that this Resolution be read on two separate days, pursuant to R.C. 504.10, and hereby authorizes the adoption of this Resolution upon its first reading.

**SECTION 13.** That this Resolution is hereby determined to be an emergency measure necessary for the immediate preservation of the public welfare, because it shall take effect at a date earlier than provided by R.C. 504.11(A) in order to permit timely Improvements to the Parcels, for the development of the Public Infrastructure Improvements, and the creation of additional jobs and employment opportunities upon the Parcels associated with the Original TIF Exemption and the Extended TIF Exemption.

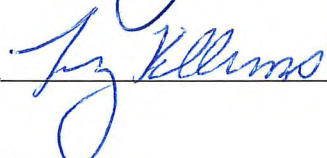
**SECTION 14.** This Resolution shall be effective from and after the earliest period provided by law.

[Signature Page Follows]

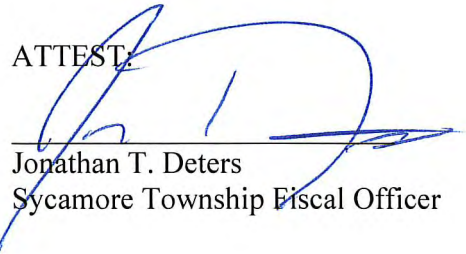
MS. Schwegmann seconded the motion to adopt the Resolution. On roll call being called, the vote resulted as follows:

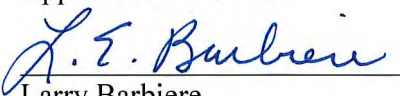
Tracy Schwegmann 

Tom Weidman 

Tracy Kellums 

Resolution 2024- 142 adopted December 17, 2024

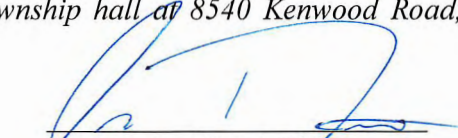
ATTEST:  
  
Jonathan T. Deters  
Sycamore Township Fiscal Officer

Approved as to Form:  
  
Larry Barbieri  
Sycamore Township Law Director



**CERTIFICATION**

*I, Jonathan T. Deters, Fiscal Officer of Sycamore Township, hereby certify, as official custodian of the records of Sycamore Township, Hamilton County, Ohio that the foregoing is taken and copied from the record of proceedings of Sycamore Township and that the same is a true and accurate copy of the original on file in the township hall at 8540 Kenwood Road, Sycamore Township, Ohio 45236.*

  
\_\_\_\_\_  
Jon Deters, Fiscal Officer  
12/17/24  
\_\_\_\_\_  
Date

**EXHIBIT A**

Description of the Parcels

The Parcels subject to the Extended TIF Exemption authorized by this Resolution include only those Parcels listed in Exhibit A to the Original TIF Resolution, as subsequently amended, as such Parcels may have been subsequently split, sub-divided, combined, re-combined, or renumbered from time to time after the adoption of the Original TIF Resolution. The Parcels shall therefore include all, and not more of, the real property identified and described in Exhibit A to the Original TIF Resolution, as subsequently amended, and copied below.

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## PARCEL DESCRIPTIONS

### PARCEL I:

Situates in Section 7, Town 4, Entire Range 1, in Sycamore Township, Hamilton County, Ohio and being more particularly described as follows:

Beginning at the intersection of the center line of Montgomery Road and the center line of Kenwood Road, as now constructed, and being the northwesterly corner of Registered Land Certificate No. 13374; thence from said Point of Beginning, with the center line of said Montgomery Road, North 60° 43' East 398.30 feet to a point; thence South 29° 17' East 245.00 feet to a point; thence North 60° 43' East 551.72 feet to a point; thence North 61° 02' East 405.24 feet to a point; thence North 28° 58' West 245.00 feet to a point in the center of said Montgomery Road; thence with the center of said Montgomery Road North 61° 02' East 80.00 feet to a point in the existing Limited Access Right-of-Way line of I-71 -11.51; thence with said Right-of-Way line the following 12 courses and distances: South 28° 58' 00" East 41.00 feet; North 61° 02' 00" East 49.52 feet; South 74° 12' 44" East 70.01 feet; South 3° 02' 28" West 206.46 feet; South 1° 47' 49" East 124.13 feet; South 10° 28' 48" West 315.55 feet; South 19° 11' 17" West 387.24 feet; South 29° 22' 54" West 415.60 feet; South 19° 45' 25" West 229.93 feet; South 47° 48' 07" West 375.02 feet; South 55° 09' 39" West 182.97 feet; South 61° 49' 26" West 131.38 feet to a point in the westerly line of said Certificate No. 13374; thence with the westerly line of said 13374 and its prolongation, North 0° 17' 30" East 846.34 feet to a point; thence North 69° 42' 30" West 200.00 feet to a point in the center line of said Kenwood Road; thence with the center line of said Kenwood Road North 0° 17' 30" East 473.01 feet to the Point of Beginning.

### PARCEL II:

Situates in Section 7, Town 4, Entire Range 1, and being more particularly described as follows:

Beginning at the intersection of the center line of Montgomery Road and the center line of Kenwood Road, as now built; thence South 0° 17' 30" West along the center line of Kenwood Road, 543.01 feet to the place of beginning for this description; thence from said beginning point, South 89° 42' 30" East 200 feet; thence South 0° 17' 30" West parallel with Kenwood Road 60 feet; thence North 89° 42' 30" West 200 feet to the center line of Kenwood Road; thence North 0° 17' 30" East along the center line of Kenwood Road, as now built; 60 feet to the place of beginning.

### PARCEL III:

Lying and being in Section 7, Town 4, Entire Range 1, Sycamore Township, Hamilton County, Ohio and being more particularly described as follows:

Beginning at the intersection of the center line of Kenwood Road and the center line of Montgomery Road; thence North 60° 43' East along the center line of Montgomery Road 625.96 feet to the place of beginning for this description; thence South 29° 17' East 35 feet; thence Southwardly on a curved line, deflecting toward the right, having a radius of 24 feet for a distance of 26.65 feet, chord of said curve bearing South 61° 5' 30" East, 25.30 feet; thence South 29° 17' East tangent to the last described curve, 168.50 feet to the place of beginning for this description; thence South 29° 17' East, tangent to the last previously described curve, 20 feet; thence North 60° 43' East parallel with Montgomery Road, 84 feet; thence North 29° 17' West 245 feet to the centerline of Montgomery Road; thence South 60° 43' West along the centerline of Montgomery Road 97.14 feet to the place of beginning.

The Registered Portion of the above-described parcel is described as follows:

Beginning at the intersection of the centerline of Kenwood Road and the centerline of Montgomery Road; thence North 60° 43' East, along the centerline of Montgomery Road, 625.96 feet; thence South 29° 17' East, 35 feet; thence southwardly on a curved line deflecting toward the right, having a radius of 24 feet for a distance of 26.65 feet, chord of said curve bearing South 61° 5' 30" East, 25.30 feet; thence South 29° 17' East, tangent to the last described curve, 168.50 feet to the place of beginning for this description; thence South 29° 17' East, tangent to the last previously described curve, 20 feet; thence North 60° 43' East, parallel with Montgomery Road, 84 feet; thence North 29° 17' West, 20 feet; thence South 60° 43' West, parallel with Montgomery Road, 84 feet to the place of beginning of this description.

### PARCEL IV:

Situates in Section 7, Town 4, Entire Range 1, Sycamore Township, and being more particularly described as follows:

Beginning at the intersection of the center line of Montgomery Road and the center line of Kenwood Road as now built; thence South 0° 17' 30" West along the center line of Kenwood Road as now built, 1063.01 feet to the place of beginning for this description; thence from said beginning point, South 89° 42' 30" East, 200 feet; thence South 0° 17' 30" West, parallel with Kenwood Road, 65 feet; thence North 89° 42' 30" West, 200 feet to the center line of Kenwood Road; thence North 0° 17' 30" East, along the center line of Kenwood Road as now built, 65 feet to the place of beginning.

**EXHIBIT B**  
**Public Infrastructure Improvements**

In addition, but not limited to the Public Infrastructure Improvements listed in Section 1 of the Original TIF Resolution, as subsequently amended, the Public Infrastructure Improvements consist generally of acquiring and constructing the infrastructure described below:

- Construction, reconstruction, extension, opening, improving, widening, grading, draining, curbing or changing of, as well as the continued maintenance of, the lines and traffic patterns of roads, highways, streets, bridges (both roadway and pedestrian), traffic calming devices, sidewalks, bikeways, medians and viaducts accessible to and serving the public, and providing lighting systems, signalization, and traffic controls, and all other appurtenances thereto;
- Construction, reconstruction or installation of, as well as the continued maintenance of, public utility improvements (including any underground publicly-owned utilities), storm and sanitary sewers (including necessary site grading therefore), police equipment and police station buildings and improvements, fire equipment and fire buildings and improvements, water and fire protection systems, and all other appurtenances thereto;
- Construction, reconstruction or installation of publicly-owned gas, electric, and communication service facilities, and all other appurtenances thereto;
- Construction or reconstruction of one or more public parks, including grading, trees and other park plantings, park accessories and related improvements, and all other appurtenances thereto;
- Construction or installation of streetscape and landscape improvements including trees and shrubs, landscaping mounds and fencing, tree grates, planting beds, signage, curbs, sidewalks, street and sidewalk lighting, trash receptacles, benches, newspaper racks, burial of overhead utility lines and related improvements, and all other appurtenances thereto;
- Construction of one or more public parking facilities, including public surface parking and public parking structures and related improvements, and all other appurtenances thereto;
- Demolition and excavation, including demolition and excavation on private property when determined to be necessary for economic development purposes;
- Acquisition of real estate or interests in real estate (including easements) necessary to accomplish the foregoing improvements;
- Any on-going administrative expenses relating to the Public Infrastructure Improvements and maintaining the TIF revenues, including but not limited to engineering, architectural, legal, and other consulting and professional services; and
- All inspection fees and other governmental fees related to the foregoing.

The Public Infrastructure Improvements specifically include the costs of financing the Public Infrastructure Improvements, including the items of “costs of permanent improvements” set forth in R.C. Section 133.15(B), and incurred with respect to the Public Infrastructure Improvements, which “costs” specifically include any reimbursement payments for the reimbursement of the costs of the Public Infrastructure Improvements and the debt service on any bonds or other obligations issued to finance the Public Infrastructure Improvements.

All of the Public Infrastructure Improvements described above are hereby determined to be “public infrastructure improvements” (as defined in R.C. Sections 5709.40(A)(8) and 5709.77(H)) and will directly benefit the real property described in Exhibit A.