

RESOLUTION NO. 19-2026

Introduced by Joel Hagy


A RESOLUTION ACCEPTING THE RECOMMENDATIONS OF THE ERIE COUNTY TAX INCENTIVE REVIEW COUNCIL RELATING TO ENTERPRISE ZONE AGREEMENTS AND COMMUNITY REINVESTMENT AREA AGREEMENTS.

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF HURON, OHIO:

SECTION 1: That this Council hereby accepts the report and recommendations of the Erie County Tax Incentive Review Council as set forth in Exhibit "A" attached hereto and made a part hereof by reference.

SECTION 2: That this Council hereby finds and determines that all formal actions relative to the adoption of this Resolution were taken in an open meeting of the Council and that all deliberations of this Council and of its committees, if any, which resulted in formal action, were taken in meetings open to the public in full compliance with applicable legal requirements, including O.R.C. §121.22 of the Revised Code.

SECTION 3: This Resolution shall be in full force and effect from and immediately following its adoption.



William Biddlecombe, Vice-Mayor

ATTEST: 

Clerk of Council

ADOPTED: 24 MAR 2026



March 16, 2026

Huron City Council
City of Huron, Ohio
417 Main Street
Huron, Ohio 44839

Re: Recommendations of the Tax Incentive Review Council to Huron City Council.

The City of Huron's Tax Incentive Review Council (TIRC) met on March 11, 2026 to review the city's Tax Increment Financing Agreement, Community Reinvestment Area and Enterprise Zone abatements that are currently in effect.

This annual review is required by Ohio Revised Code Section 5709.85 (C)(1) with the TIRC required by law to make recommendations to City Council concerning the disposition of agreements in effect for the prior year. Reviews conducted in 2026 judge performance for the prior year and therefore recommendations regarding these agreements apply to the calendar year ending December 31, 2025.

Under Section 5709.85(E)(F) of the Ohio Revised Code, City Council must hold a meeting within sixty days of receipt of the TIRC's recommendations and may vote to accept, reject or modify all or any portion of these recommendations.

Draft minutes of the TIRC meeting are attached for your review. The following projects with active tax incentives within the City of Huron were recommended to be **continued**:

1. **HURON PODIATRY/ANGTIN, LLC CRA (DR. LESNAK)**
2. **YELLOW DOG LTD. (DBA STRIDE MOBILITY) CRA**
3. **SOUTH SHORE MARINE/THREE SEASONS PARTNERS, LLC CRA (Boat Storage)**
4. **SOUTH SHORE MARINE/THREE SEASONS PARTNERS, LLC CRA (Showroom)**
5. **SOUTH SHORE MARINE/THREE SEASONS PARTNERS, LLC CRA (Heated Storage)**
6. **CLDH PROPERTIES, LTD/LABEL AIDE, INC. CRA**

7. ARDAGH METAL BEVERAGE USA INC CRA

8. SUNSPORT PROPERTIES, LLC DBA BUCKEYE SPORTS CENTER EZ

9. RYE BEACH TIF

10. SAWMILL TIF

11. CONAGRA TIF

Due to continued lack of agreed upon job creation numbers, the following project was recommended to be **terminated**:

1. BRECKENRIDGE/CENTRAL OHIO PAPER AND PACKAGING, INC. CRA

Please feel free to contact the undersigned with any questions regarding these recommendations.

Sincerely,

Richard Jeffrey
Erie County Auditor
Chairman of the Tax Incentive Review Council

Attachment: Draft Minutes of the 3/11/2026 TIRC meeting

CC: Stuart Hamilton, Huron City Manager
Tim King, Erie County Enterprise Zone Manager

**CITY OF HURON, OHIO
TAX INCENTIVE REVIEW COUNCIL
MINUTES OF THE MARCH 11, 2026 MEETING**

The Tax Incentive Review Council for the City of Huron, Ohio met on Wednesday, March 12, 2025 in the 3rd floor Commission Chambers, 247 Columbus Avenue, Sandusky Ohio. The following Council members were in attendance:

- Rick Jeffrey, Auditor, Erie County (Chair)
- Jason Hinners, Assistant Prosecutor, Erie County
- Hank Solowiej, Administrator, Erie County
- Isaac Phillips, Finance Director, City of Huron
- Tim King, Director, Erie County Regional Planning
- Mike Limberios, Treasurer, Huron City School District

Also in attendance were:

- James Tatman, Superintendent, Huron City School District
- Jude Hammond, Board Member, Huron City Schools
- John Rogers, Toni Fritz & Heather Walters, Erie County Auditor's Office
- Zach Rospert, Erie County Regional Planning

Chairman R. Jeffrey called the meeting to order at 1:02 P.M. with the following items reported on or discussed:

1. MINUTES OF THE MARCH 12, 2025 MEETING:

The minutes of the March 12, 2025 meeting were reviewed. On a motion by T. King, and second by M. Limberios, the minutes were unanimously approved as presented.

2. APPOINTMENT OF A VICE-CHAIRMAN:

R. Jeffrey requested the appointment of a Vice-Chairman. T. King made a motion to appoint J. Hinners as Vice-Chairman. I. Phillips seconded the motion, which was unanimously approved.

COMMUNITY REINVESTMENT AREAS

3. ANGTIN, LLC/HURON PODIATRY (In CRA #1):

Z. Rospert informed the Council that this 15-year, 100% abatement, with a 25% gift back to the Huron Local Schools will run from 2015 – 2029. The agreement called to create two new jobs in the first 36 months. Their previous tenant left the space they rent out, but a new tenant moved in, although the new tenant represented a decrease in jobs. As of 12/31/2025 they did create the two required jobs.

T. King made a motion to continue the abatement. I. Phillips seconded the motion, which was unanimously approved.

R. Jeffrey indicated the State Auditor's Office is asking the Tax Incentive Review Committees to look at the commitments companies make when signing these agreements. He explained that they are requesting that political jurisdictions hold the company's feet to the fire, instead of rubber stamping every abatement. He further explained Erie County has a history (Huron Senior Residences) of terminating when commitments are not met.

4. YELLOW DOG LTD. (DBA STRIDE MOBILITY) (IN CRA 1)

Z. Rospert informed the Council this abatement will run from 2022-2036. The terms call for a 75%

abatement in years 1-5, 50% in years 6-10, and 25% in years 11-15. The company committed to create five jobs, and on 12/31/25 they created 21, which represents an increase of 10 jobs from last year.

M. Limberios made the motion to continue the Yellow Dog LTD abatement. I. Phillips seconded the motion, which was unanimously approved.

5. BRECKENRIDGE/CENTRAL OHIO PAPER AND PACKAGING, INC. (IN CRA 1)

Z. Rospert informed the Council that this 15-year, 100% abatement with 25% gift back to the schools runs from 2015 until 2029. As of 12/31/25 they had 24 employees, which is short of their goal of 28. Going back to 2015, they have ranged from 23-24.5 jobs.

H. Solowiej made a motion to terminated the Breckenridge/Central Ohio Paper and Packaging abatement. I. Phillips seconded the motion, which was unanimously approved.

J. Hammond asked when this would take effect, with R. Jeffrey indicating tax year 2026 payable in 2027.

6. SOUTH SHORE MARINE/THREE SEASONS PARTNERS, LLC- BOAT STORAGE (CRA 1)

Z. Rospert informed the Council that this 15 year, 100% with 25% gift back will run from 2016 until 2030. The agreement called for the creation of five jobs. As of 12/31/25 they have created 12 new jobs.

I. Phillips made a motion to continue the South Shore Marine/Three Seasons Partners, LLC Boat Storage abatement. J. Hinnners seconded the motion, which was unanimously approved.

7. SOUTH SHORE MARINE/THREE SEASONS PARTNERS, LLC - SHOWROOM (CRA 1)

Z. Rospert informed the Council that this 15 year, 100% with 25% gift back to the schools runs from 2018-2032. The agreement called for the creation of 3 jobs within the first 3 years. As of 12/31/25 they have created 12 jobs, exceeding their goal.

T. King made a motion to continue the South Shore Marine/Three Seasons Partners, LLC Showroom abatement. I. Phillips seconded the motion, which was unanimously approved.

8. SOUTH SHORE MARINE/THREE SEASONS PARTNERS, LLC – HEATED STORAGE (CRA 1)

Z. Rospert informed the Council that this 15 year, 100% abatement was approved in 2022 for a 24,000 square foot heated storage facility. The agreement has compensation agreements with Huron City School District and EHOVE Joint Vocational School District to pay such school districts the amount they would have received from real property taxes, but for the abatement. This abatement will run from 2023-2037. They committed to create four jobs within the first two years. At 57 total employees, they are 2 short of their goal, but this represents an increase of 9 employees from last year.

J. Hinnners, indicating this is still early on in the abatement, made a motion to continue the South Shore Marine/Three Seasons Partners, LLC Heated Storage abatement. M. Limberios seconded the motion, which was unanimously approved.

9. CLDH PROPERTIES, LTD/LABEL AIDE, INC (CRA 1)

Z. Rospert informed the Council that this 15 year, 100% with 50% gift back to the schools will run from 2017-2031. The company committed to create 8 jobs. With 51 employees on 12/31/2025, they have exceeded their job creation goal, and increased employment by 4 from last year.

T. King made a motion to continue the CLDH Properties, LTD/Label Aide, Inc. abatement. M.

Limberios seconded the motion, which was unanimously approved.

10. ARDAGH METAL BEVERAGE USA INC. (IN CRA 1)

Z. Rospert informed the council that this 15 year, 100% abatement where both Huron City School and EHOVE will be made whole in connection with the exemption granted, was approved in 2022. The abatement will run from 2023-2037. They committed to create 211 jobs, and on 12/31/2025 they created 335, which represents and increase of 11 from last year.

I. Phillips made a motion to continue the Ardagh Metal Beverage USA Inc abatement. T. King seconded the motion, which was unanimously approved.

11. SUNSPORT PROPERTIES, LLC DBA BUCKEYE SPORTS CENTER (ENTERPRISE ZONE)

Z. Rospert informed the Council that this 15 year, 100% abatement was approved in 2022 for a 32,000 square foot marine sales, service and storage facility. The agreement has compensation agreements with Huron City School District and EHOVE Joint Vocational School District to pay such school districts the amount they would have received from real property taxes, but for the abatement. The abatement will run from 2023-2037. They committed to create 11 Full-Time jobs and 3 Part-Time jobs within the first three years, and on 12/31/2025 they created 11 Full-Time jobs, but have yet to fill the 3 part-time positions.

J. Hinnens made a motion to continue the Sunsport Properties, LLC abatement. I. Phillips seconded the motion, which was unanimously approved.

TAX INCREMENT FINANCING AREAS

12. Rye Beach TIF

I. Phillips indicated the Rye Beach TIF generated \$29,428.98 in 2025, and is a non-school TIF. The fund balance at 12/31/2025 is approximately \$84,000. He further explained the City if planning to continue to use these funds for stormwater improvements.

13. Sawmill TIF

I. Phillips indicated the Sawmill TIF was approved in 2022, with both private and public funds. Compensation agreements of 25% (\$112,500) of the Service Payment will be due to Huron City Schools & 1.5% (\$6,750) of the Service Payment will be due to EHOVE. Of the \$450,000 generated, the City nets \$312,500 per year to retire the bonds with annual debt service of roughly \$285,000, funds have been utilized for Oyster Park and the State Route 6 reconstruction project. The current fund balance is approximately \$28,000.

14. ConAgra TIF

I. Phillips indicated the ConAgra TIF was activated in 2025 and is a Non-School TIF. There has been no activity to-date. The contractors selected for development have asked for one final extension for due diligence.

15. ADJOURNMENT:

With no further business to conduct, on a motion by T. King and second by I. Phillips, all voted in favor of adjournment at 1:20 P.M.

zjr 03/16/26