

RESOLUTION NO. 26-2025

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.

ATTEST:


Clerk of Council


Monty Tapp, Mayor

ADOPTED:

25 MAR 2025

RICHARD H. JEFFREY

ERIE COUNTY AUDITOR

247 Columbus Avenue, Suite 210, Sandusky, Ohio 44870-2635
(419) 627-7746 ecao@eriecounty.oh.gov

March 20, 2025

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 12, 2025 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 2025 judge performance for the prior year and therefore recommendations regarding these agreements apply to the calendar year ending December 31, 2024.

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.

After City Council acts and approves appropriate legislation regarding the TIRC recommendations, the City's recommendations and legislation must be forwarded to the Erie County Commissioners for their consideration and appropriate legislation.

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**:

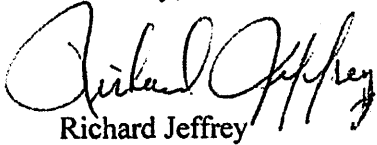
1. **HURON PODIATRY/ANGTIN, LLC CRA (DR. LESNAK)**
2. **HUMANETICS INNOVATIVE SOLUTIONS, INC (DENTON) CRA**
3. **YELLOW DOG LTD. (DBA STRIDE MOBILITY) CRA**

4. **BRECKENRIDGE/CENTRAL OHIO PAPER AND PACKAGING, INC. CRA**
5. **SOUTH SHORE MARINE/THREE SEASONS PARTNERS, LLC CRA (Boat Storage)**
6. **SOUTH SHORE MARINE/THREE SEASONS PARTNERS, LLC CRA (Showroom)**
7. **SOUTH SHORE MARINE/THREE SEASONS PARTNERS, LLC CRA (Heated Storage)**
8. **CLDH PROPERTIES, LTD/LABEL AIDE, INC. CRA**
9. **ARDAGH METAL BEVERAGE USA INC CRA**
10. **SUNSPORT PROPERTIES, LLC DBA BUCKEYE SPORTS CENTER EZ**
11. **RYE BEACH TIF**
12. **SAWMILL TIF**

It should be noted, since the ConAgra TIF has not been approved by your council yet, no recommendations were made. Huron City Schools did issue a statement indicating that they are against the approval of the TIF agreement.

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 3/12/2025 TIRC meeting

CC: Matt Lasko, Huron City Manager
Tim King, Erie County Enterprise Zone Manager

**CITY OF HURON, OHIO
TAX INCENTIVE REVIEW COUNCIL
MINUTES OF THE MARCH 12, 2025 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)
- Gary Lickfelt, Assistant Prosecutor, Erie County
- Hank Solowiej, Administrator, Erie County
- Matt Lasko, City Manager, 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
- Caleb Stidham, Erie County Treasurer
- Monty Tapp, Huron City Council Mayor
- Stu Hamilton, Huron City Director of Services
- 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 2:03 P.M. with the following items reported on or discussed:

1. MINUTES OF THE MARCH 6, 2024 MEETING:

The minutes of the March 6, 2024 meeting were reviewed. On a motion by G. Lickfelt, 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. H. Solowiej made a motion to appoint G. Lickfelt as Vice-Chairman. T. King 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. As of 12/31/2024 they created five jobs.

M. Lasko made a motion to continue the abatement. H. Solowiej seconded the motion, which was unanimously approved.

4. HUMANETICS INNOVATIVE SOLUTIONS, INC (DENTON) (In CRA #1):

Z. Rospert informed the Council that this is an active 15-year, 100% abatement with a 25% gift back to Huron Local Schools which will run from 2010 – 2024, making this the last year to discuss the abatement. Z. Rospert noted that the 139 jobs held on 12/31/24 exceeded the goal of 80.

T. King made the motion to continue the abatement. M. Lasko seconded the motion, which was

unanimously approved.

THE BOARD OF DIRECTORS

OF THE

AMERICAN ASSOCIATION OF UNIVERSITY AND COLLEGE LIBRARIANS

At a meeting of the Board of Directors held at the University of California, Los Angeles, California, on the 15th day of May, 1961.

The Board of Directors of the American Association of University and College Librarians, meeting in regular session, adopted the following resolution:

Resolved, That the American Association of University and College Librarians, in its capacity as a non-profit organization, hereby expresses its strong support for the National Library of Medicine and its efforts to develop a national library system for the United States.

It is the policy of the American Association of University and College Librarians to support the National Library of Medicine and its efforts to develop a national library system for the United States.

The American Association of University and College Librarians, in its capacity as a non-profit organization, hereby expresses its strong support for the National Library of Medicine and its efforts to develop a national library system for the United States.

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It is the policy of the American Association of University and College Librarians to support the National Library of Medicine and its efforts to develop a national library system for the United States.

5. 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 12/31/24 they created 11.

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

6. 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 12/31/24 they had 24 employees, which is short of their goal of 28. M. Lasko indicated they have been a good community partner and did a nice job developing the property, and would like to see the abatement continued.

M. Lasko made a motion to continue the Breckenridge/Central Ohio Paper and Packaging abatement. G. Lickfelt seconded the motion, which was unanimously approved.

7. 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 12/31/24 they have created 8 new jobs.

M. Lasko made a motion to continue the South Shore Marine/Three Seasons Partners, LLC Boat Storage abatement. T. King seconded the motion, which was unanimously approved.

8. 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 12/31/24 they have created those 3 jobs.

G. Lickfelt made a motion to continue the South Shore Marine/Three Seasons Partners, LLC Showroom abatement. M. Limberios seconded the motion, which was unanimously approved.

9. 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 48 total employees, they are 11 short of their goal. M. Lasko indicated they exceeded their goal last year, so suggested not holding one bad year against them.

M. Lasko made a motion to continue the South Shore Marine/Three Seasons Partners, LLC Heated Storage abatement. T. King seconded the motion, which was unanimously approved.

10. 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 47 employees on 12/31/2024, they have exceeded their job creation goal.

M. Lasko made a motion to continue the CLDH Properties, LTD/Label Aide, Inc. abatement. G. Lickfelt seconded the motion, which was unanimously approved.

11. 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 12/31/2024 they created 324, and increase of 72 from last year.

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

12. 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 12/31/2024 they created 11 Full-Time equivalent jobs.

M. Limberios made a motion to continue the Sunsport Properties, LLC abatement. M. Lasko seconded the motion, which was unanimously approved.

TAX INCREMENT FINANCING AREAS

13. Rye Beach TIF

M. Lasko indicated the Rye Beach TIF is currently generating \$30,000-\$40,000 per year, but the city will see an increase in revenue as the abatements expire in the corporate park. This is a Non-School TIF. Storm water improvements have been completed using the funds, so the current fund balance is approximately \$55,000. M. Lasko further explained that, since this is a parcel TIF, each new development will contribute to the TIF for 30 years.

14. Sawmill TIF

M. Lasko indicated the Sawmill TIF was approved in 2022, with both private and public funds. Compensation agreements of 25% of the Service Payment will be due to Huron City Schools & 1.5% of the Service Payment will be due to EHOVE. After these payments, the City nets \$312,500 per year to retire the bonds, and used funds for Oyster Park and the State Route 6 reconstruction project. The current fund balance is approximately \$28,000.

15. ConAgra TIF

M. Lasko indicated the ConAgra TIF legislation has not been sent to the state yet, as Huron City Council action is expected in April or May of 2025. Huron City Schools Treasurer Mike Limberios issued a statement indicating that Huron City Schools are against the approval of the TIF agreement.

16. ADJOURNMENT:

With no further business to conduct, on a motion by H. Solowiej and second by T. King, all voted in favor of adjournment at 2:24 P.M.

zjr 03/19/25