



RESOLUTION 2026-21

**A RESOLUTION ACCEPTING THE RECOMMENDATIONS OF THE CITY OF POWELL TAX INCENTIVE REVIEW COUNCIL ON THE STATUS OF THE 2025 COMMUNITY REINVESTMENT AREA, ENTERPRISE ZONE, AND TAX INCREMENT FINANCING PROGRAMS.**

**WHEREAS**, the purpose of the Powell City Community Reinvestment Area (CRA), Enterprise Zone (EZ) and Tax Increment Financing (TIF) Programs (Programs) is to provide the community with an effective tool for managing and guiding economic development by enhancing the tax base, encouraging, and sustaining long term investment in the community, enhancing the quality of life, and preserving existing and attracting new business investment with said Programs; and

**WHEREAS**, in accordance with Ohio Revised Code Section 5709.85, the duly appointed Powell City Tax Incentive Review Council (TIRC) met on February 25, 2026, and reviewed the status of each active agreement within the Programs and developed recommendations to continue, modify, terminate or expire each active agreement; and

**WHEREAS**, the City of Powell is required, under Ohio Revised Code Sections 3735.69 and 5709.68 to submit an annual report regarding the status of each agreement within the Programs by March 31<sup>st</sup> of each year to the Director of the Ohio Department of Development.

**NOW THEREFORE, BE IT RESOLVED BY THE CITY OF POWELL, COUNTY OF DELAWARE, STATE OF OHIO, AS FOLLOWS:**

Section 1: The review and recommendations identified in the attached TIRC February 25, 2026 Meeting Minutes and Department of Finance 2026 Tax Incentive Review Council Report are accepted by this Council.

Section 2: The City Manager is directed to forward to the Director of the Ohio Department of Development and all other appropriate entities, the attached reports, accepted recommendations and all other information as required pursuant to Ohio Revised Code Sections 3735.69 and 5709.68.

Section 3: It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Resolution were adopted in an open meeting of Council and that all deliberations of Council and any of the decision-making bodies of the City of Powell, which resulted in such formal actions, were in meetings open to the public in compliance with all legal requirements of the City of Powell, Delaware County, Ohio.

Section 4: This Resolution shall be in full force and effect immediately upon adoption.

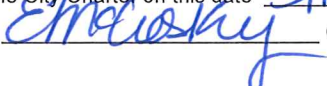
  
\_\_\_\_\_  
Heather Karr  
Mayor

Date

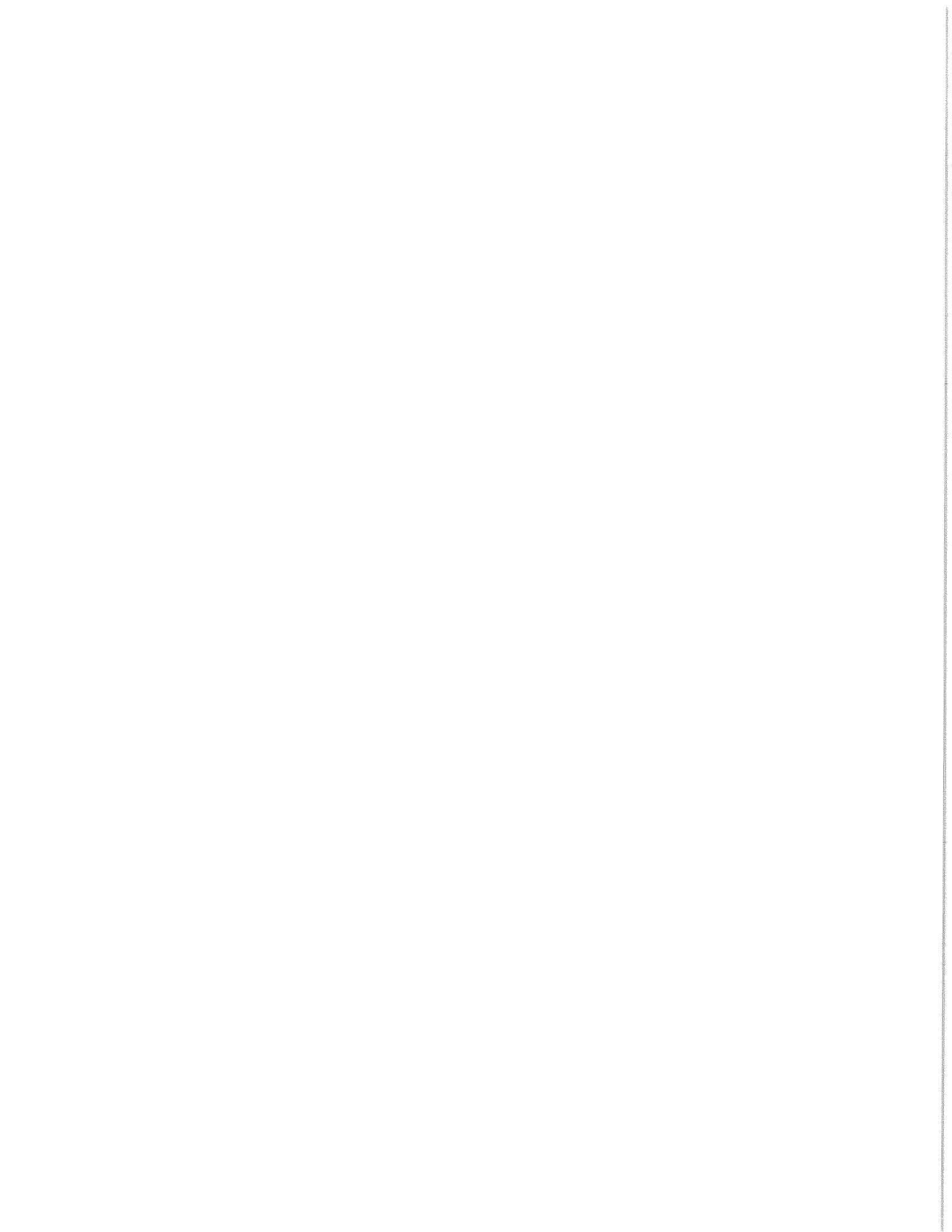
  
\_\_\_\_\_  
Elaine McCloskey  
City Clerk

Date

EFFECTIVE DATE: March 17, 2026

This legislation has been posted in accordance with the City Charter on this date 3/17/26  
  
\_\_\_\_\_  
City Clerk

City Council  
Heather Karr, Mayor  
Kurt Ramsey    Leif Carlson    David Lester    Tom Counts    Tyler Herrmann    Carlos Crawford





**TAX INCENTIVE REVIEW  
COUNCIL MEETING MINUTES  
FEBRUARY 25, 2026**

1. CALL TO ORDER

\* Designee to Chair George Kaitsa, Delaware County Auditor - Director, Tax Administration and Consumer Services, Shari Lewis, Delaware County

Chairwoman Shari Lewis called the February 25, 2026, Tax Incentive Review Council meeting to order at 2:00 p.m.

2. ROLL CALL

Members present included Samantha Borcers, Finance Director; Jeffrey Tyler (Designee to City Manager Andrew D. White), Assistant City Manager; Mayor Heather Karr, Shari Lewis (Designee to Chair George Kaitsa, Delaware County Auditor), Director, Tax Administration and Consumer Services; Andi Moore, Citizen Representative; Ryan Jenkins, Olentangy Local School Representative; Chris Bell, Delaware Area Career Center Representative. Staff present included

3. ELECTION OF VICE-CHAIR

MOTION: Chris Bell moved to nominate Mayor Heather Karr as Vice-Chair. This motion was seconded by Andi Moore. There were no other nominations. Motion approved.

VOTE:            Y-7                    N-0                    AB-0

4. APPROVAL OF MINUTES

a. Approval of the minutes from the Tax Incentive Review Council meeting held on February 19, 2025.

MOTION: Ryan Jenkins moved to approve the minutes from the Tax Incentive Review Council meeting held on February 19, 2025. Vice-Chair Heather Karr seconded. Motion passed.

VOTE:            Y-7                    N-0                    AB-0

5. CONSIDERATION AGENDA: 2025 TAX YEAR CRA & EZ TAX ABATEMENT REPORTS AND RECOMMENDATIONS

a. Residential CRA - 70 Case Avenue

Economic Development Administrator Sean Hughes reported that this was reviewed last year but did not activate until the first of the year, 2026, and that 2026 was the first year that there was an actual tax bill at 70 Case Avenue. Chair Shari Lewis informed the Council that she had printed off a document that showed it was abated in the calendar year 2025 and that what was abated was the value of the assessed value at \$1.1 M in market value. She explained that it was for tax year 2024, payable in 2025 and that they did get an incentive for that year. Assistant City Manager Jeffrey Tyler stated that there are two structures on the property, and they would need to look at that. Chair Shari Lewis stated that the assessed value was at \$1.1 M in market value. Economic Development Administrator Sean Hughes agreed that would be the correct structure then and corrected that this would be the second year of the abatement. Mayor Heather Karr questioned when the occupancy permit was received. Assistant City Manager Jeffrey Tyler answered it was 2024. Chair Shari Lewis explained that they would be taxed based on what is there the first of the year and not necessarily by the occupancy, but by what their appraisers see when they go out there. Economic Development Administrator Sean Hughes clarified that what is before the Council for consideration is technically reporting on year two and they are two years into the 15-year/100% abatement.

Assistant City Manager Jeffrey Tyler informed the Council that that this is the only one that was under the 2023 CRA approval that has since been modified in 2025. He explained that abatements to follow would be part of the modified CRA and not part of the original. He said that the original CRA footprint of the area was changed and that the northwest quadrant on the residential piece stayed the same and there was also the inclusion of a property on S. Liberty Street.

MOTION: Assistant City Manager Jeffrey Tyler moved to find the residential CRA in compliance. Vice-Chair Heather Karr seconded. Motion passed.

VOTE:            Y-7            N-0            AB-0

Ryan Jenkins questioned the commercial CRA. Economic Development Administrator Sean Hughes reported they activated the Kroger CRA at the beginning of the year and CoHatch will be first reported next year and was activated at the beginning of January.

MOTION: Vice-Chair Heather Karr moved to continue the residential CRA. Andi Moore seconded. Motion passed.

VOTE:            Y-7            N-0            AB-0

- b. No Active EZ agreements with no EZ District
- c. No Active Commercial/Industrial CRA agreements with Downtown CRA and Powell Northern CRA

6. CONSIDERATION AGENDA: 2025 TAX YEAR TIF ABATEMENT REPORTS AND RECOMMENDATIONS

- a. Tax Increment Financing (TIF) Districts

Economic Development Administrator Sean Hughes reviewed the report of the three different TIF districts, which include the Downtown TIF, Seldom Seen TIF, and Sawmill Corridor Commercial TIF. The report shows what the collection was in that given year, the pilot payment to the City, what has been accumulated in the account, and what was

dispersed out to projects from the specific TIF and then a cumulative of all disbursements over the course of time and that TIF. He reported the Downtown TIF had pilot amounts to the City last year in the amount of \$784,826.85. This makes the cumulative collection at \$6.5 M. The annual project disbursements last year were \$101,128.56 and the cumulative expenditure for projects was \$1.9M. The first pilot payment appeared to be made in 2008 with the first expense in 2009. The balance to the account is \$4,595,027.73. Projects for those disbursements from last year included the Crawford Hoying, 110 S. Liberty Parking Lot Maintenance agreement of \$161.67. There was the Harpers Point Infrastructure Reimbursement of \$61,218.45; CSX Depot Street Parking Lease, \$12,730.80; 236 South Liberty Street Renovation Grant award, \$10,000; and the 54 Scioto Street Renovation Grant Award, \$7,295.49.

The Seldom Seen TIF had \$275,178.18 as a pilot into the City last year. The cumulative collection was \$799,094.44 in 2025. Annual project disbursements at \$298,217.96 and cumulative project expenditures over the course of the TIF was \$765,158.00. A pilot was made into that TIF in 2017, and the first expense was in 2017 as well. The balance of the account is \$33,936.44 and a payment of \$124,786.32 went to the Liberty Township Fire EMS payments, which is an annual payment that is made to the Fire Department. The Powell Grand Infrastructure Debt Service Payment for installed infrastructure at \$170,550.00.

The Sawmill Corridor Commercial TIF had annual pilots to the City of \$571,962.80 in 2025, making the cumulative collections at \$4.7M. The annual disbursement was \$74,571.70, making the cumulative expenditure for that account almost \$2.5M. The first pilot was in 2012, and the first expense was in 2013. The balance in the account is \$2,212,857.98. The only payment made out of that account last year was a DACC pilot of \$67,913.68. This was to make up some missed pilot payments as the State of Ohio requires that when one school district gets a pilot, both school districts get the same deal. This was previously missed and corrected.

Finance Director Samantha Borchers reported on projects that will be coming out. In 2026, there were a couple projects budgeted for these TIFs. The Downtown TIF had \$750,000 for the S. Liberty Street Pedestrian Crossing between Liberty Park and Murphy Parkway. He discussed budgeting construction cost to upgrade that bicycle pedestrian track across the CSX railroad. Finance Director Samantha Borchers also reported that within the Sawmill TIF, they have budgeted \$550,000 for traffic signal enhancements along the corridor. It is going to be engineering and construction and then expected finished construction in 2027. This will include intersection lighting, left turn signal, protected left turns, replacement of necessary equipment.

MOTION: Ryan Jenkins moved to find the TIF Abatement in compliance and to continue the TIF Abatements. Chris Bell seconded. Motion passed.

VOTE:        Y-7            N-0            AB-0

## 7. OTHER BUSINESS

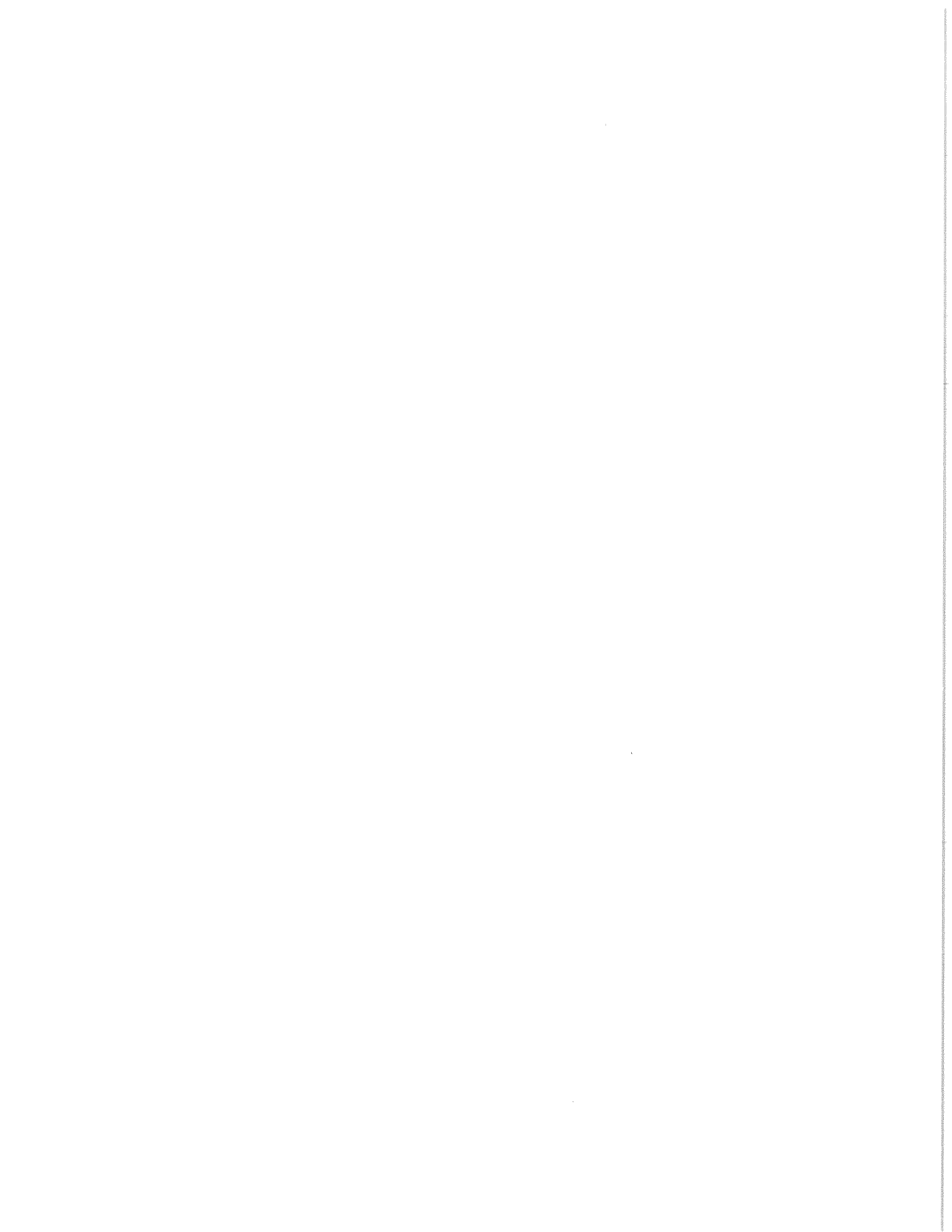
There was no other business discussed.



2026 Tax Increment Financing (TIF) Status Report  
Tax Year 2025



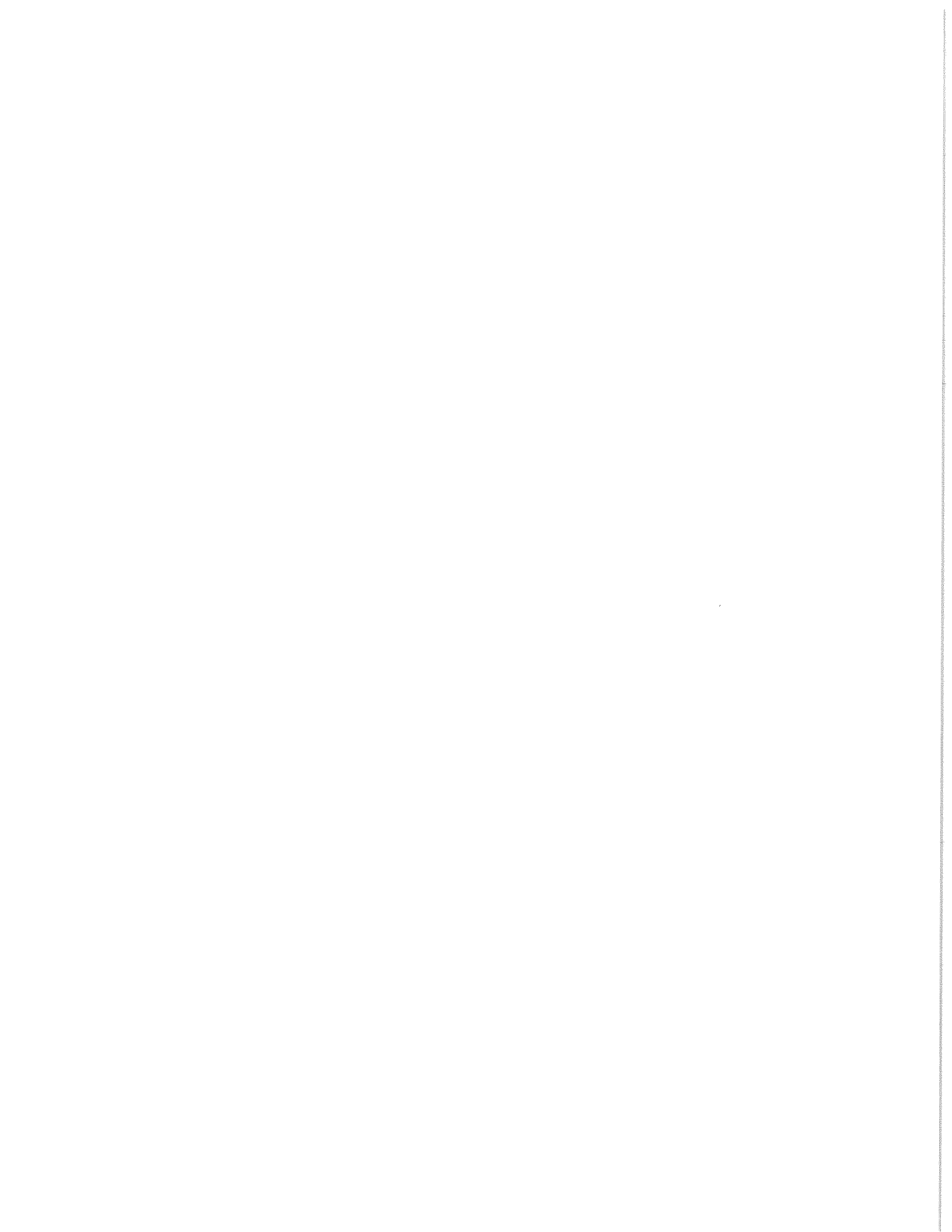
City of Powell TIF Zones	Area	Annual Pilots to City	Cumulative Collections	Annual Project Disbursements	Cumulative Project Expenditures	First Pilot	First Expense	Balance	Expires	Projects
451/452 - Downtown TIF		\$ 784,826.85	\$ 6,519,087.57	\$ 101,128.56	\$ 1,924,059.84	2008	2009	\$ 4,595,027.73		2025 - Crawford Hoving 110 S. Liberty/Parking Lot Agreement Maintenance Reimbursement, \$161,677; Harper's Point Infrastructure Reimbursement, \$61,218.45; CSX Depot St. Parking Lease, \$12,730.80; 236 S. Liberty St. Renovation Grant Award, \$10,000; 54 Scato St. Renovation Grant Award, \$7,295.49
453 - Seldom Swan TIF		\$ 275,178.18	\$ 799,094.44	\$ 298,217.95	\$ 765,158.00	2017	2017	\$ 33,936.44		Liberty Township Fire/EMS Payments, \$124,786.32; Powell Grand Infrastructure Debt Service, \$170,550.00
455 - Sawmill Corridor Commercial TIF		\$ 571,962.80	\$ 4,707,517.04	\$ 74,571.70	\$ 2,494,659.06	2012	2013	\$ 2,212,857.96		DACC Pilot, \$67,913.68
<b>Total</b>		\$1,631,967.83	\$12,025,699.05	\$473,918.22	\$5,183,876.90					



# 2026 Residential CRA Status Report Tax Year 2025



#	Name/Property Identification	Date Project Certified	Percent of Exemption	Term of Exemption	Total Project Investment	Total Real Property Investment Subject to Exemption	Date of Most Recent Council Review	Current Status	Taxes Foregone	Taxes Paid
1	2024-01 Waddell William & Avancena Aurora Q 70 Case Avenue 31942601015001 Downtown Single Family Residence New Build	6/6/2024	100%	15 yrs	\$ 1,229,200.00	\$ 1,229,200.00	2/19/2025	Active/Paid 1s Year 2026	\$ 22,783.63	\$ 1,117.03
										1117.03 outstanding





**OFFICE OF THE CITY MANAGER**

47 Hall Street | Powell, OH 43065 | 614.885.5380 | [cityofpowell.us](http://cityofpowell.us)

**MEMO**

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**From:** Andrew D. White, City Manager  
**To:** City Council  
**Initiated By:** Sean Hughes, Economic Development Administrator  
**Re:** Resolution 2026-21- A RESOLUTION ACCEPTING THE RECOMMENDATIONS OF THE CITY OF POWELL TAX INCENTIVE REVIEW COUNCIL ON THE STATUS OF THE 2025 COMMUNITY REINVESTMENT AREA AND TAX INCREMENT FINANCING PROGRAMS.  
**Date:** March 17, 2026

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**Summary:**

City of Powell is required, under Ohio Revised Code Sections 3735.69 and 5709.68 to submit an annual report regarding the status of each Agreement by March 31, to the Director of the Ohio Development Services Agency.

To maintain and continue commercial and residential tax exemptions/abatements (Community Reinvestment Area and Tax Increment Financing Agreements), authorized per the Ohio Revised Code and City Resolutions and Ordinances, the City of Powell legislative authority must appoint a Tax Incentive Review Council (TIRC). The TIRC annually reviews and makes recommendations to City Council to continue, modify or terminate each tax abatement agreement. City Council's decisions to accept or change the TIRC's recommendations are annually reported to the Ohio Department of Development no later than March 31.

**Legal Review:**

The Law Director has reviewed and approved as to form. Approval of this legislation will ensure the City's compliance with its statutory requirements with respect to the various tax increment financing district.

**Financial Review:**

As required by ORC 5709.85, the Finance Director, City Manager, and Vice-Mayor, are members of the TIRC. All attended the meeting and voted in support of the recommendation to continue the TIF areas and related TIF agreements.

**Recommendation:**

For Tax Year 2025, the City of Powell did not have any active Community Reinvestment Area (CRA) tax abatements, therefore, the Tax Incentive Review Council did not review any Commercial or Industrial CRAs. Staff will need to complete an area report in the Ohio Department of Development's electronic reporting system. The TIRC reviewed 1 residential CRA for 70 Case

Ave. and found it in compliance and recommended continuance. The TIRC also reviewed the three (3) active TIF areas and found each to be in compliance and recommended continuance of these TIF areas and associated TIF agreements.

The TIRC and staff recommends that City Council accept and approve the findings of the 2026 Tax Incentive Review Council for 2025 Community Reinvestment Area and Tax Increment Financing Programs.