

COMMISSIONERS JOURNAL NO. 84 - DELAWARE COUNTY
MINUTES FROM REGULAR MEETING HELD SEPTEMBER 10, 2026

THE BOARD OF COMMISSIONERS OF DELAWARE COUNTY MET IN REGULAR SESSION
ON THIS DATE WITH THE FOLLOWING MEMBERS PRESENT:

Present:
Jeff Benton, President
Barb Lewis, Commissioner

Absent:
Gary Merrell, Vice President

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RESOLUTION NO. 26-640

IN THE MATTER OF APPROVING THE ELECTRONIC RECORD OF THE PROCEEDINGS
FROM REGULAR MEETING HELD SEPTEMBER 3, 2026:

It was moved by Mrs. Lewis, seconded by Mr. Benton, to approve the following:

WHEREAS, the Board of Commissioners of Delaware County, Ohio (the “Board”) met in regular session on
September 3, 2026; and

WHEREAS, the Clerk of the Board has certified, pursuant to section 305.11 of the Ohio Revised Code, that
the entire record of the proceedings at that meeting is completely and accurately captured in the electronic
record of those proceedings;

NOW, THEREFORE, BE IT RESOLVED that the Board hereby approves the electronic record of
proceedings at the previous meeting.

Vote on Motion Mrs. Lewis aye Mr. Merrell absent Mr. Benton aye

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PUBLIC COMMENT
Mr. Mitchell is inquiring about accountability.

3
RESOLUTION NO. 26-641

IN THE MATTER OF APPROVING PURCHASE ORDERS, THEN AND NOW CERTIFICATES,
AND PAYMENT OF WARRANTS IN BATCH NUMBERS CMAPR0909, MEMO TRANSFERS IN
BATCH NUMBERS MTAPR0909:

It was moved by Mrs. Lewis, seconded by Mr. Benton, to approve Then and Now Certificates, payment of
warrants in batch numbers CMAPR0909, memo transfers in batch numbers MTAPR0909, and Purchase
Orders as listed below:

<u>Vendor</u>	<u>Description</u>	<u>Account</u>	<u>Amount</u>
PO’ Increase			
92601281	PNC BANK FOR REG. SEWER	66211900-5200	\$20,000.00
92601281	PNC BANK FOR REG. SEWER	66211900-5300	\$10,000.00
P2601413	JOHNSON PROPERTY FOR FACILITIES	10011105-5325	\$10,000.00
P2600577	AEP FOR FACILITIES	10011105-5338	\$80,000.00
P2603991	THE NUTTER CENTER JOB AND FAMILY	22511607-5350	\$72,570.00

<u>PR Number</u>	<u>Vendor Name</u>	<u>Line Description</u>	<u>Account</u>	<u>Amount</u>
R2604411	WAREHOUSE RACK COMPANY	RACKING	66211900 - 5201	\$5 344.50
R2604433	HENRY P THOMPSON CO INC	GRINDER	66211900 - 5450	\$32,557.23

Vote on Motion Mr. Merrell absent Mrs. Lewis aye Mr. Benton aye

4
RESOLUTION NO. 26-642

IN THE MATTER OF A NEW LIQUOR LICENSE FROM TEN STAR ENTERPRISES INC DBA
SCRAMBLERS AND FORWARD TO THE OHIO DIVISION OF LIQUOR CONTROL WITH NO
OBJECTIONS AND NO REQUEST FOR A HEARING:

It was moved by Mrs. Lewis, seconded by Mr. Benton, to approve the following resolution:

WHEREAS, the Ohio Division of Liquor Control has notified the Delaware County Board of Commissioners of a
new request for a D-3 and D2 license from Ten Star Enterprises INC DBA Scramblers 6313 Pullman Drive

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Lewis Center Ohio 43035; and

WHEREAS, the Delaware County Board of Commissioners has found no reason to file an objection;

NOW, THEREFORE, BE IT RESOLVED that the Clerk of the Board shall complete the necessary forms and notify the Ohio Division of Liquor Control that no objections are made and no hearing is requested by this Board of County Commissioners.

Vote on Motion Mr. Benton aye Mr. Merrell absent Mrs. Lewis aye

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RESOLUTION NO. 26-643

A RESOLUTION APPROVING, SOLELY FOR THE PURPOSE OF SECTION 147(f) OF THE INTERNAL REVENUE CODE OF 1986, THE ISSUANCE BY THE DELAWARE COUNTY FINANCE AUTHORITY OF NOT TO EXCEED \$50,000,000 ECONOMIC DEVELOPMENT REVENUE BONDS (COLUMBUS ZOO AND AQUARIUM PROJECT):

Mrs. Lewis moved the adoption of the following resolution and Mr. Benton seconded the motion.

WHEREAS, the County of Delaware, Ohio, an Ohio county and political subdivision (the “County”) has heretofore, by resolution of its Board of County Commissioners (the “Board”), created the Delaware County Finance Authority, a port authority and body corporate and politic (the “Finance Authority”); and

WHEREAS, the Finance Authority proposes to issue its Economic Development Revenue Bonds (Columbus Zoo and Aquarium Project) pursuant to Chapter 4582, Ohio Revised Code, and Section 13 of Article VIII, Ohio Constitution, in one or more series in an aggregate principal amount not to exceed \$50,000,000 (the “Bonds”), the proceeds of the sale thereof to be used to pay costs of capital expenditures to construct, furnish, equip and otherwise improve zoological facilities, including, without limitation, an aquarium, animal habitat improvements and related appurtenances (the “Project”) that will be owned and operated by The Columbus Zoological Park Association, (the “Zoo”), an Ohio nonprofit corporation and a tax-exempt charitable organization under Section 501(c)(3) of the Internal Revenue Code; and

WHEREAS, the Finance Authority has indicated that some or all of the Bonds will be issued as qualified 501(c)(3) bonds as defined in Section 145 of the Internal Revenue Code of 1986 (the “Code”); and

WHEREAS, the Bonds will be special obligations of the Finance Authority and will not constitute a debt or pledge of the faith and credit or the taxing power of the Finance Authority or the County, and the Board of Directors of the Finance Authority plans to adopt a resolution approving the issuance of the Bonds (the “Finance Authority Resolution”); and

WHEREAS, the Board of Directors of the Finance Authority has represented to this Board that a public hearing concerning the issuance of the Bonds was held on behalf of the Finance Authority on August 12, 2026, evidence of publication of which has been submitted to this Board, all in accordance with Section 147(f) of the Code, and that no comments were received by the Finance Authority from the public at or prior to such public hearing opposed to the Project or the Bonds; and

WHEREAS, Section 147(f) of the Code requires, as a prerequisite to the issuance of the Bonds, that this Board approve the issuance of the Bonds as the “applicable elected representative” for the Finance Authority under, and solely for the purpose of satisfying, the requirements of Section 147(f) of the Code;

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of the County of Delaware, Ohio, that:

Section 1. Public Approval. This Board, as the “applicable elected representative” with respect to the Finance Authority for purposes of Section 147(f) of the Code, and in reliance on the findings and determinations of the Finance Authority and representations of the Zoo contained in the Finance Authority Resolution, hereby approves the issuance of the Bonds in an aggregate principal amount not to exceed \$50,000,000, for purposes of assisting the Zoo and the Finance Authority in financing costs of the Project, as more particularly described in the Finance Authority’s notice of its public hearing, a copy of which is attached as Exhibit A. The foregoing approval is given in accordance with and solely to satisfy the requirements of Section 147(f) of the Code and does not obligate the County in any way with respect to the Bonds or the Project.

Section 2. No Finding of Legal Compliance. This resolution does not constitute a finding of this Board as to the compliance or noncompliance by the Finance Authority or the Borrower with respect to any legal requirements imposed upon them in connection with the issuance of the Bonds.

Section 3. Compliance with Open Meeting Requirements. This Board finds and determines that all formal actions relative to the adoption of this Resolution were taken in an open meeting of this Board, and that all deliberations of this Board and of any of its committees that resulted in those formal actions were in meetings open to the public in compliance with the law.

Section 4. Effective Date. This Resolution will take effect and be in force immediately upon

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its adoption.

EXHIBIT A
NOTICE OF PUBLIC HEARING

The Delaware County Finance Authority (the “Authority”) will hold a public hearing on behalf of itself and Delaware County, Ohio (the “County”) at 12:00 p.m. local time on August 12, 2026, in the designated meeting room for the Authority in the County’s Byxbe Building, 1610 State Route 521, Delaware, Ohio 43015, with respect to the proposed issuance by the Authority (as the “Issuer”), pursuant to Article VIII, Sections 13 and 16 of the Ohio Constitution and Sections 4582.21 through 4582.99 of the Ohio Revised Code, as amended, of its Economic Development Revenue Bonds (Columbus Zoo and Aquarium Project) in an aggregate principal amount not to exceed \$50,000,000 (the “Bonds”). If the issuance of the Bonds is authorized, the proceeds will be used to pay costs of capital expenditures to construct, furnish, equip and otherwise improve zoological facilities including, without limitation, an aquarium, animal habitat improvements and related appurtenances at the Columbus Zoo, located at 4850 W. Powell Road, Powell, Ohio 43065 (the “Project”) that will be owned and operated by The Columbus Zoological Park Association, an Ohio non-profit corporation and an organization described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended. If authorized, the Bonds will be qualified 501(c)(3) bonds as defined in Section 145 of the Internal Revenue Code of 1986, as amended.

THE BONDS SHALL NOT REPRESENT OR CONSTITUTE A DEBT OR PLEDGE OF THE FAITH AND CREDIT OF THE COUNTY, THE ISSUER OR THE STATE OF OHIO, OR ANY POLITICAL SUBDIVISION OF THE STATE OF OHIO. All property financed by proceeds of the Bonds will constitute “port authority facilities” as defined in Ohio Revised Code Section 4582.21

Interested persons are invited to attend this public hearing and will be given an opportunity to express their views concerning the proposed issuance of the Bonds and the Project to be financed thereby. Anyone desiring to make written comments may submit them prior to the public hearing to the Authority by 12:00 p.m. on Tuesday, August 11, 2026 to Chad Smith, cismith@co.delaware.oh.us, and clearly marked “Economic Development Revenue Bonds (Columbus Zoo and Aquarium Project)”. This notice is given pursuant to Section 147(f) of the Internal Revenue Code of 1986, as amended.

Delaware County Finance Authority Delaware, Ohio

Vote on Motion Mr. Benton aye Mrs. Lewis aye Mr. Merrell absent

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RESOLUTION NO. 26-644

IN THE MATTER OF PROCLAIMING THE MONTH OF SEPTEMBER 2026 AS NATIONAL RECOVERY MONTH IN DELAWARE COUNTY:

It was moved by Mrs. Lewis, seconded by Mr. Benton, to approve the following:

WHEREAS, behavioral health is an essential part of Delaware County residents’ overall wellness, treatment is effective, and people can and do recover from substance use and mental health disorders; and

WHEREAS, those experiencing mental health and substance use disorders are our neighbors, family members, friends, coworkers and loved ones, and reducing stigma and increasing understanding can encourage individuals to seek help and support that enables them to remain in their community; and

WHEREAS, substance abuse and mental health disorders are serious public health problems. In Fiscal Year 2025, nearly 12,000 Delaware County residents received behavioral healthcare services from the county’s publicly funded system; and

WHEREAS, to help more people achieve long-term recovery, and learn how recovery positively benefits Delaware County’s economic outlook, quality of life, and overall well-being, the Delaware County Board of Commissioners, the Delaware-Morrow Mental Health & Recovery Services Board, and their community partners invite all residents of Delaware County to participate in National Recovery Month;

NOW, THEREFORE, the Delaware County Board of Commissioners does hereby proclaim the month of September 2026 as National Recovery Month in Delaware County and encourages all residents to join us in celebrating and supporting the effective behavioral healthcare programs and services that help community members recover from mental health and/or substance use disorders and once again become thriving members of society.

Vote on Motion Mr. Merrell absent Mrs. Lewis aye Mr. Benton aye

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DEANNA BRANT, EXECUTIVE DIRECTOR
DELAWARE-MORROW MENTAL HEALTH AND RECOVERY SERVICES BOARD
PRESENTATION/UPDATES TO BOARD OF COMMISSIONERS

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TIFFANY MAAG,
DIRECTOR OF ENVIRONMENTAL SERVICES AND REGIONAL SEWER DISTRICT
RECOGNITION OF REGIONAL SEWER DISTRICT AWARD WINNERS

- a. Hannah Barker – 2025 Professional Wastewater Operations Award for the Southeast OWEA
- b. Allyson Darst – 2026 Laboratory Analyst Award for the Southeast OWEA
- c. John Garrett – 2026 WD Sheets Award for the Southeast OWEA
- d. Julie McGill – 2026 Collection System Award for the OWEA
- e. Ricky Thomas – 2026 Golden Manhole Award for the OWEA
- f. Arcadis Engineering Services – 2026 Engineering Excellence Award for the OECC Headworks & Aeration Upgrades Project for the Southeast OWEA
- g. Jason Watts has been nominated for a National Award to be awarded at the Conference

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RESOLUTION NO. 26-645

IN THE MATTER OF APPROVING SUPPLEMENTAL APPROPRIATIONS:

It was moved by Mrs. Lewis, seconded by Mr. Benton, to approve the following:

Supplemental Appropriation		
10011102-5602	Commissioners General/Community Enhancements	208,716.00

Vote on Motion Mr. Merrell absent Mrs. Lewis aye Mr. Benton aye

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RESOLUTION NO. 26-646

RESOLUTION OF NECESSITY FOR PURCHASE OR LEASE OF MOTOR VEHICLES FOR THE USE OF THE REGIONAL SEWER DISTRICT:

It was moved by Mrs. Lewis, seconded by Mr. Benton, to approve the following:

WHEREAS, pursuant to section 307.41 of the Revised Code, the Board of Commissioners of Delaware County, Ohio (the “Board”) may find, by resolution of necessity, that it is necessary to expend county monies for the purchase or lease of motor vehicles to be used by the county commissioners, by any county department, board, commission, office or agency, or by any elected county official or his or her employees; and

WHEREAS, the Board has before it a request from the Regional Sewer District to expend county monies for the lease of new motor vehicles; and

WHEREAS, the motor vehicles are available for lease through the Enterprise Government Vehicle Leasing Program, TIPS Contract 190402 (the “Program”);

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF DELAWARE COUNTY, OHIO:

Section 1. The Board hereby declares that it is necessary to expend county monies for the lease of motor vehicles to be used by the Regional Sewer District for the following reasons: three (3) existing vehicle leases with Enterprise are set to expire, and two (2) existing vehicles are at the end of their useful service life.

Section 2. The Board hereby approves the lease of the following motor vehicles from the Program and declares that the lease of said motor vehicles shall be in accordance with the Lease Rate Quote for each vehicle, pursuant to the contract and terms and conditions set forth in Resolution No. 18-824 approving the Fleet Management Master Equity Lease Agreement, Amendment to Master Equity Lease Agreement, and Credit Application with Enterprise FM Trust:

All Sewer Revenue Fund Vehicles to be Leased

Department	Vehicle Type	2027 Vehicle Make and Model	Estimated Annual Lease Payment	Number to be Leased	Estimated Total Annual Lease Payment Per Type
Regional Sewer	Pickup Truck	RAM 1500	\$10,450.92	3	\$31,352.76
Regional Sewer	Pickup Truck	RAM 3500	\$11,885.40	1	\$11,885.40
Regional Sewer	Pickup Truck	RAM 3500 Svc Body	\$16,533.12	1	\$16,533.12
			TOTAL	5	\$59,771.28

Section 3. The Clerk of the Board is hereby directed to certify a copy of this Resolution to the Director of Facilities, the Regional Sewer District, and the County Auditor.

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Vote on Motion Mrs. Lewis aye Mr. Merrell absent Mr. Benton aye

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RESOLUTION NO. 26-647

IN THE MATTER OF APPROVING SUPPLEMENTAL APPROPRIATIONS:

It was moved by Mrs. Lewis, seconded by Mr. Benton, to approve the following:

Supplemental Appropriation		
42011438-5410	Capital Improvements Reserve/Building and Improve >25,000	212,862.00

Vote on Motion Mr. Merrell absent Mrs. Lewis aye Mr. Benton aye

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RESOLUTION NO. 26-648

IN THE MATTER OF CONFIRMING THE LEVYING AND CERTIFICATION OF THE SPECIAL ASSESSMENTS FOR THE CONSTRUCTION OF IMPROVEMENTS TO HOME ROAD AND GREEN MEADOWS DRIVE, BOTH LOCATED EAST OF U.S. ROUTE 23 IN ORANGE TOWNSHIP, DELAWARE COUNTY, OHIO, FOR TAX YEAR 2026:

It was moved by Mrs. Lewis, and seconded by Mr. Benton, to approve the following:

WHEREAS, on September 9, 2024, the Delaware County Board of Commissioners (the “Board”) adopted Resolution No. 24-735, levying the special assessments for the construction of improvements to Home Road and Green Meadows Drive, both located east of U.S. Route 23 in Orange Township, Delaware County, Ohio; and

WHEREAS, pursuant to Section 2 of Resolution No. 24-735, the special assessments shall be placed upon the tax duplicate no later than the second Monday of September next following the date on which a certificate of occupancy is granted for the structure, to be collected as taxes are collected, commencing in the next succeeding calendar year and continuing for the stated period of twenty (20) years; and

WHEREAS, the Board has confirmed the properties subject to the assessment for which a certificate of occupancy has been granted for a structure and wishes to terminate the deferred collection by confirming the levying and certification of the special assessments for such properties for tax year 2026;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Delaware County, State of Ohio, as follows:

Section 1. The Board finds and determines that the properties in the schedule attached hereto and incorporated by reference have been granted a certificate of occupancy for a structure and confirms that the special assessments are levied and certified against such properties for tax year 2026, with collection commencing in 2027.

Section 2. The Clerk of the Board is hereby directed to certify a copy of this Resolution, including the schedule attached hereto, to the Delaware County Auditor on or before September 14, 2026.

Section 3. This Resolution shall take effect immediately upon adoption.

Vote on Motion Mr. Benton aye Mr. Merrell absent Mrs. Lewis aye

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RESOLUTION NO. 26-649

IN THE MATTER OF APPROVING AN AMENDED AND RESTATED TAX INCREMENT FINANCING AGREEMENT WITH HOME HIGH, LLC:

It was moved by Mrs. Lewis, and seconded by Mr. Benton, to approve the following:

WHEREAS, on May 30, 2019, the Delaware County Board of Commissioners (the “Board”) adopted Resolution No. 19-518, declaring improvements to certain real property then owned by Home High, LLC, and located within Orange Township to be a public purpose, exempting the improvements from real property taxation, and, *inter alia*, approving a tax increment financing agreement with Home High, LLC (the “Agreement”); and

WHEREAS, the Board and Home High, LLC, mutually acknowledge that revisions to the Agreement are warranted to reflect the current and future development of the subject property; and

WHEREAS, the parties have negotiated an Amended and Restated Tax Increment Financing Agreement;

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NOW, THEREFORE, BE IT RESOLVED that the Board of County Commissioners of Delaware County, State of Ohio, hereby approves the following Amended and Restated Tax Increment Financing Agreement with Home High, LLC:

**AMENDED AND RESTATED
TAX INCREMENT FINANCING AGREEMENT**

THIS AMENDED AND RESTATED TAX INCREMENT FINANCING AGREEMENT (the “Agreement”) is made and entered into on September 10, 2026, by and between the DELAWARE COUNTY BOARD OF COMMISSIONERS for and on behalf of DELAWARE COUNTY, OHIO (the “County”), a county and political subdivision, duly organized and validly existing under the Constitution and the laws of the State of Ohio (the “State”), and HOME HIGH, LLC, an Ohio limited liability company (the “Developer” and together with the County, the “Parties”), under the circumstances summarized in the following recitals. The Parties intend this Agreement to fully amend, by substitution and restatement, the original Tax Increment Financing Agreement (the “Original Agreement”) entered into by and between the Parties on May 30, 2019 (the “Effective Date”).

RECITALS

A. Developer owns, or owned as of the Effective Date, certain real property (the “Exempted Property”) as described and depicted in Exhibit B attached hereto and incorporated herein, and Developer intends to develop the Exempted Property with certain private improvements consisting of commercial buildings (the “Private Improvements”).

B. In accordance with the TIF Statutes and pursuant to Resolution No. 19-518 (the “Resolution”) of the Board of Commissioners of the County (the “Board”) adopted on May 30, 2019, the Parties have entered into the Agreement to provide generally for the development and financing of the Public Infrastructure Improvements, as defined hereinbelow in Section 3.1.

C. Gooding Boulevard is a public road that has been extended from the southern boundary of the Exempted Property north to Home Road (the “Gooding Extension”) over right-of-way dedicated to the County (the “Gooding Extension Right-of-Way”), which is part of the completed “Developer Public Infrastructure Improvements,” as defined and described hereinbelow in Section 3.2.

NOW, THEREFORE, in consideration of the premises and covenants contained herein, the Parties hereto agree and obligate themselves as follows:

**ARTICLE I
General Agreement and Term**

Section 1.1. General Agreement Among Parties. For the reasons set forth in the Recitals hereto, which Recitals are incorporated herein by reference as a statement of the public purposes of this Agreement and the intended arrangements among the Parties, the Parties shall cooperate in the manner described herein to facilitate the construction of the Public Infrastructure Improvements.

Section 1.2. Term of Agreement. This Agreement shall become effective as of the Effective Date and shall continue until the Parties have satisfied their respective obligations as set forth in this Agreement, unless sooner terminated in accordance with the provisions set forth herein.

Section 1.3. TIF Exemption. Pursuant to and in accordance with the Resolution and the TIF Statutes the Board determined that seventy-five percent (75%) of the increase in assessed value of each parcel of the Exempted Property (as it may be subdivided or combined in connection with the acquisition or development of a parcel) and the Private Improvements, subsequent to the effective date of the Resolution, are exempt from real property taxation (the “TIF Exemption”) for a period commencing with the first day of the tax year in which there is a building or structure on the parcel exceeding Two Hundred Thousand Dollars (\$200,000) in true value that appears on the tax list and duplicate of real and public utility property and ending for a parcel, on the earlier of (a) the eighteenth (18th) anniversary of such date or (b) the date the Public Infrastructure Improvements and the payments owed to the Developer under this Agreement are paid in full.

Section 1.4 Compensation to School Districts. As provided in the Resolution and a school compensation agreement, the Olentangy Local School District and the Delaware Area Career Center (collectively, the “School Districts”), and all other taxing districts, shall receive twenty-five percent (25%) of the amount of real property tax payments derived from the increase in the assessed value of the Exempted Property.

Section 1.5. Authorized County Representative. The “Authorized County Representative” means the County Administrator of the County. The County may from time to time provide a written certificate to the Developer signed on behalf of the County by the County Administrator designating an alternate or alternates who shall have the same authority, duties and powers as the Authorized County Representative.

Section 1.6. Authorized Developer Representative. The “Authorized Developer Representative” means Bradley Block. The Developer may from time to time provide a written certificate to the County signed on behalf of the Developer designating an alternate or alternates or a substitute who shall have the same authority, duties and powers as the Authorized Developer Representative.

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**ARTICLE II
Representations and Covenants of the Parties**

Section 2.1. Representations and Covenants of County. The County represents and covenants that:

(a) It is a county and political subdivision duly organized and validly existing under the Constitution and applicable laws of the State.

(b) It is not in violation of or in conflict with any provisions of the laws of the State or of the United States of America applicable to the County which would impair its ability to carry out its obligations contained in this Agreement.

(c) It is legally empowered to execute, deliver and perform this Agreement and to enter into and carry out the transactions contemplated by this Agreement. To the knowledge of the County, that execution, delivery and performance do not and will not violate or conflict with any provision of law applicable to the County and do not and will not conflict with or result in a default under any agreement or instrument to which the County is a party or by which it is bound.

(d) This Agreement to which it is a Party has, by proper action, been duly authorized, executed and delivered by the County and all steps necessary to be taken by the County have been taken to constitute this Agreement, and the covenants and agreements of the County contemplated herein are valid and binding obligations of the County, enforceable in accordance with their terms.

(e) There is no litigation pending or to its knowledge threatened against or by the County wherein an unfavorable ruling or decision would materially and adversely affect the County's ability, to carry out its obligations under this Agreement.

(f) It will do all things in its power in order to maintain its existence or assure the assumption of its obligations under this Agreement by any successor public body.

(g) The Resolution has been duly passed and shall be in full force and effect on the earliest date permitted by law.

Section 2.2. Representations and Covenants of the Developer. The Developer represents and covenants that:

(a) It is a limited liability company duly organized and validly existing under the applicable laws of the State.

(b) It is not in violation of or in conflict with any provisions of the laws of the State or of the United States of America applicable to the Developer which would impair its ability to carry out its obligations contained in this Agreement.

(c) It is legally empowered to execute, deliver and perform this Agreement and to enter into and carry out the transactions contemplated by this Agreement. To the knowledge of the Developer, that execution, delivery and performance do not and will not violate or conflict with any provision of law applicable to the Developer, and do not and will not conflict with or result in a default under any agreement or instrument to which the Developer is a party or by which it is bound.

(d) This Agreement to which it is a Party has, by proper action, been duly authorized, executed and delivered by the Developer and all steps necessary to be taken by the Developer have been taken to constitute this Agreement, and the covenants and agreements of the Developer contemplated herein are valid and binding obligations of the Developer, enforceable in accordance with their terms.

(e) There is no litigation pending or to its knowledge threatened against or by the Developer wherein an unfavorable ruling or decision would materially and adversely affect the Developer's ability to carry out its obligations under this Agreement.

(f) The Developer acknowledges that the provisions of Section 5709.91 of the Ohio Revised Code, which specify that the Service Payments for each parcel within the Exempted Property will be treated in the same manner as taxes for all purposes of the lien described in Section 323.11 of the Ohio Revised Code, including, but not limited to, the priority of the lien and the collection of Service Payments, will apply to this Agreement and to the parcels within the Exempted Property and any improvements thereon.

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**ARTICLE III
Construction of Public Infrastructure Improvements**

Section 3.1. Public Infrastructure Improvements. The “Public Infrastructure Improvements” means any qualified public infrastructure improvements including, but not limited to, extension of public streets, storm sewers, sanitary sewers (which sanitary sewer shall be constructed in the sanitary sewer easement in accordance with the sanitary sewer easement and agreement recorded in Book 1648, Page 969 of the Official Records of the Delaware County Recorder, hereinafter the “Sanitary Sewer Easement”), street lighting, sidewalks, and water lines. The Public Infrastructure Improvements shall include the Developer Public Infrastructure Improvements, as defined hereinbelow in Section 3.2, and the County Public Infrastructure Improvements, as defined in Section 3.3 hereinbelow.

Section 3.2. Developer Public Infrastructure Improvements. The “Developer Public Infrastructure Improvements” means the dedication of the Gooding Extension Right-of-Way and the related soft costs, and the execution of the Sanitary Sewer Easement. In consideration of the Developer’s dedication of the Gooding Extension Right-of-Way and the execution of the Sanitary Sewer Easement, the County agrees to reimburse and/or otherwise pay the Developer the Developer Reimbursement Amount, as defined hereinbelow in Section 4.1. The Developer acknowledges and agrees that the Developer, including any transferee or successor, shall be obligated to pay Service Payments as required by and in accordance with the Resolution and the TIF Statutes, as long as the Developer, including any transferee or successor, is an “owner” of the Exempted Property. The Parties acknowledge and agree that the Developer has completed the Developer Public Infrastructure Improvements. The Developer’s right to receive the Developer Reimbursement Amount under Article IV hereinbelow shall survive any conveyance of all or any portion of the Exempted Property and shall not be contingent upon the Developer’s continued ownership of the Exempted Property. Upon the conveyance of all or any portion of the Exempted Property by the Developer to a successor owner, the Developer’s obligation to make Service Payments with respect to any conveyed parcel shall transfer to the successor owner by operation of the Resolution and the TIF Statutes, and the Developer shall have no further obligation to make Service Payments with respect to any such parcel it no longer owns.

Section 3.3. County Public Infrastructure Improvements. The “County Public Infrastructure Improvements” means any qualified public infrastructure improvements as generally described on Exhibit A.

Section 3.4. Extensions of Time. If the Developer or the County is delayed in the commencement or progress of its obligations hereunder by a breach by the other Party of its obligations hereunder, or by Force Majeure, then the time for performance under this Agreement by the Party so delayed shall be extended for such time as is commercially reasonable under the circumstances.

**ARTICLE IV
Calculation of Developer Reimbursement Amount**

Section 4.1. Calculation of Developer Reimbursement Amount. The “Developer Reimbursement Amount” shall be comprised of the Development Reimbursement Amount and the Additional Office and Retail Development Reimbursement Amount, as defined and described hereinbelow in Sections 4.2 and 4.3, respectively, and shall include “costs of permanent improvements” set forth in Ohio Revised Code Section 133.15(B) and as provided in the Resolution.

Section 4.2. Development Reimbursement Amount. The “Development Reimbursement Amount” shall be paid by the County to the Developer in the amount of \$713,000 (including \$500 for legal fees of the Olentangy Local School District), plus interest compounding semi-annually on each June 1 and December 1 at a rate of 4.50% per year (provided that the total maximum interest paid by the County shall not exceed \$300,000). The Development Reimbursement Amount shall be payable as follows: the Developer shall be paid 50% of the semi-annual Service Payments received by the County until the Development Reimbursement Amount, plus interest, is paid in full. Interest on the Development Reimbursement Amount shall begin to accrue on November 20, 2019.

Section 4.3. Additional Office and Retail Development Reimbursement Amount. The “Additional Office and Retail Development Reimbursement Amount” shall be paid by the County to the Developer in the amount of \$500,000. The Additional Office and Retail Development Reimbursement Amount shall be payable solely from receipts of 33% of the semi-annual Service Payments received by the County and derived from Private Improvements related to office or retail purposes, which, for purposes of this Agreement shall specifically include offices and facilities whose primary activity falls within North American Industry Classification System (NAICS) Subsector 621 (Ambulatory Health Care Services) or any subdivision thereof, NAICS Subsector 541 (Professional, Scientific, and Technical Services) or any subdivision thereof, or NAICS Industry 551114 (Corporate, Subsidiary, and Regional Managing Offices) (collectively, the “Additional Office and Retail Improvements”). No interest shall accrue or become due and payable on the Additional Office and Retail Development Reimbursement Amount. The Additional Office and Retail Development Reimbursement Amount shall not be paid unless the Additional Office and Retail Improvements are constructed. Furthermore, the Additional Office and Retail Development Reimbursement Amount shall not be paid until the Development Reimbursement Amount has been paid in full.

**ARTICLE V
TIF Fund**

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Section 5.1. Deposit of Monies in the TIF Fund. Pursuant to the Resolution, the County has established the TIF Fund for payment of the costs of the Public Infrastructure Improvements. Upon the execution of this Agreement, the County covenants and agrees to deposit monies into the TIF Fund as such funds are received from the Delaware County Auditor from Service Payments paid by the owners of the parcels in the TIF district on which the Private Improvements have or shall be constructed, and thereafter to deposit into the TIF Fund all monies required to be deposited therein pursuant to the Resolution and this Agreement.

Section 5.2. Disbursements from the TIF Fund. The County agrees to pay the Developer Reimbursement Amount in semi-annual installments on each June 1 and December 1, commencing on the first June 1 or December 1 in which there are monies deposited into the TIF Fund.

Section 5.3. Developer Reimbursement Amount statements. The Developer shall deliver statements detailing the outstanding Developer Reimbursement Amount at least thirty (30) days prior to each June 1 and December 1, and the County shall pay the Developer Reimbursement Amount on each June 1 and December 1. Failure of the Developer to deliver the aforementioned statements does not relieve the County of the obligation to pay the Developer Reimbursement Amount.

Section 5.4. Disbursement of Service Payment remainder. The remaining portion of the semi-annual Service Payments in the TIF Fund after the required semi-annual payments of the Developer Reimbursement Amount have been made shall be used for County Public Infrastructure Improvements at the direction of the County.

Section 5.5. Tax Covenants. The obligation of the County to make payments to the Developer pursuant to this Agreement is not an obligation or pledge of any moneys raised by taxation and does not represent or constitute a debt or pledge of the faith and credit of the County.

Section 5.6. Exemption Forms. The Developer acknowledges and agrees that it, or its successors in interest, is obligated to pay service payments in lieu of taxation in accordance with the Resolution. The Developer filed an application for an exemption from real property taxation with the Delaware County Auditor (the "County Auditor") for each parcel of the Exempted Property. The Tax Commissioner of the Ohio Department of Taxation issued a "Final Determination" letter on February 25, 2020, attached hereto as Exhibit C, granting the TIF Exemption. The County agrees that it shall not consent to, or grant, any other real property tax exemption on the Exempted Property, unless and until the Developer has been paid the Development Reimbursement Amount and the Additional Office and Retail Development Reimbursement Amount.

**ARTICLE VI
Events of Default and Remedies**

Section 6.1. General. Except as otherwise provided in this Agreement, in the event of any default in or breach of this Agreement, or any of its terms or conditions, by either Party hereto, such Party shall, upon written notice from the other, proceed promptly to cure or remedy such default or breach, and, in any event, within thirty (30) days after receipt of such notice. In the event such default or breach is of such nature that it cannot be cured or remedied within said thirty (30) day period, then in such event the Party shall upon written notice from the other commence its actions to cure or remedy said breach within said thirty (30) day period, and proceed diligently thereafter to cure or remedy said breach. In case such action is not taken or not diligently pursued, or the default or breach shall not be cured or remedied within a reasonable time, the aggrieved Party may institute such proceedings as may be necessary or desirable in its opinion to cure and remedy such default or breach, including, but not limited to, proceedings to compel specific performance by the party in default or breach of its obligations.

Section 6.2. Other Rights and Remedies; No Waiver by Delay. The Parties shall each have the right to institute such actions or proceedings as it may deem desirable for effectuating the purposes of, and its remedies under, this Agreement; provided, that any delay by either Party in instituting or prosecuting any such actions or proceedings or otherwise asserting its rights under this Agreement shall not operate as a waiver of such rights or to deprive it of or limit such right in any way (it being the intent of this provision that neither Party should be constrained, so as to avoid the risk of being deprived of or limited in the exercise of the remedy provided in this Agreement because of concepts of waiver, laches, or otherwise, to exercise such remedy at a time when it may still hope otherwise to resolve the problems created by the default involved); nor shall any waiver in fact made by either Party with respect to any specific default by the other Party under this Agreement be considered or treated as a waiver of the rights of such Party with respect to any other defaults by the other Party to this Agreement or with respect to the particular default except to the extent specifically waived in writing.

Section 6.3. Force Majeure. "Force Majeure" means acts of God; fires; epidemics; landslides; floods; strikes; lockouts or other industrial disturbances; acts of public enemies; acts or delays of the other Party; acts or orders of any kind of any governmental authority; insurrections; riots; civil disturbances; arrests; explosions; breakage or malfunctions of or accidents to machinery, transmission pipes or canals; partial or entire failures of utilities; shortages of labor, materials, supplies or transportation; lightning, earthquakes, hurricanes, tornadoes, storms or droughts; periods of unusually inclement weather or excessive precipitation; freight embargoes; unavailability of materials; strikes or delays of contractors, subcontractors or materialmen; or any other cause or event not reasonably within the control of the Parties.

Section 6.4. Delays Beyond Control. Notwithstanding anything else contained in this Agreement, no Party shall be considered in default in its obligations to be performed hereunder, if delay in the performance of such obligations is due to unforeseeable causes beyond its control and without its fault or negligence, including but

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not limited to Force Majeure; it being the purpose and intent of this paragraph that in the event of the occurrence of any such enforced delay, the time or times for performance of such obligations shall be extended for the period of the enforced delay; provided, however, that the Party seeking the benefit of the provisions of this section shall within fourteen (14) days after the beginning of such enforced delay, notify the other Party in writing thereof and of the cause thereof and of the duration thereof or, if a continuing delay and cause, the estimated duration thereof, and if the delay is continuing on the date of notification, within thirty (30) days after the end of the delay, notify the other Party in writing of the duration of the delay.

ARTICLE VII

Dispute Resolution Provisions as to Amendments and Claims

Section 7.1. Notice and Filing of Requests. Any request by the County or the Developer for amendment of the terms of this Agreement, including without limitation, for additional funds or time for performance shall be made in writing and given prior to completion of the Public Infrastructure Improvements.

Section 7.2. Request Information. In every written request given pursuant to Section 7.1 hereof, the Party giving notice shall provide the nature and amount of the request; identification of persons, entities and events responsible for or related to the request; and identification of the activities on the applicable schedule affected by the request.

Section 7.3. Meeting. Within ten (10) days of receipt of the request given pursuant to Section 7.1 hereof, the parties shall schedule a meeting in an effort to resolve the request and shall reach a decision on the request promptly thereafter or reach a decision on the request without a meeting, unless a mutual agreement is made to extend such time limit. The meeting shall be attended by persons expressly and fully authorized to resolve the request on behalf of the County and the Developer. Any decision on the request shall be made to the mutual reasonable satisfaction of the parties.

Section 7.4. Mediation. If no decision is reached within 30 days of the date of the meeting held pursuant to Section 7.3 hereof, the parties may submit the matter to mediation, upon written agreement between them, or exercise any other remedy permitted to them at law or in equity.

Section 7.5. Performance. The County and the Developer shall proceed with their respective performance of this Agreement during any dispute resolution process, unless otherwise agreed by them in writing.

ARTICLE VIII

Miscellaneous

Section 8.1. Notice. Except as otherwise specifically set forth in this Agreement, all notices, demands, requests, consents or approvals given, required or permitted to be given hereunder shall be in writing and shall be deemed sufficiently given if actually received or if hand-delivered or sent by recognized, overnight delivery service or by certified mail, postage prepaid and return receipt requested, addressed to the other party at the address set forth in this Agreement or any addendum to or counterpart of this Agreement, or to such other address as the recipient shall have previously notified the sender of in writing, and shall be deemed received upon actual receipt, unless sent by certified mail, in which event such notice shall be deemed to have been received when the return receipt is signed or refused. Any process, pleadings, notice of other papers served upon the Parties shall be sent by registered or certified mail at their respective Notice Address, or to such other address or addresses as may be furnished by one party to the other.

Notice Address of the County: Delaware County, Ohio
91 N. Sandusky Street
Delaware, Ohio 43015
Attention: County Administrator

Notice Address of the Developer: Home High, LLC
P.O. Box 3006
Dublin, Ohio 43016
Attention: Brad Block

with a Copy To: FBT Gibbons LLP
One Columbus Center, Suite 2300
10 West Broad Street
Columbus, Ohio 43215
Attention: Emmett Kelly
Email: ekelly@fbtgibbons.com

Section 8.2. Extent of Covenants; No Personal Liability. All covenants, obligations and agreements of the Parties contained in this Agreement shall be effective to the extent authorized and permitted by applicable law. No such covenant, obligation or agreement shall be deemed to be a covenant, obligation or agreement of any present or future member, officer, agent or employee of any Party other than his or her official capacity, and neither the members of the legislative body of the County nor any official executing this Agreement shall be liable personally under this Agreement or be subject to any personal liability or accountability by reason of the execution thereof or by reason of the covenants, obligations or agreements of the Parties contained in this Agreement.

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Section 8.3. Severability. If any provision of this Agreement, or any covenant, obligation or agreement contained herein is determined by a court to be invalid or unenforceable, that determination shall not affect any other provision, covenant, obligation or agreement, each of which shall be construed and enforced as if the invalid or unenforceable portion were not contained herein. That invalidity or unenforceability shall not affect any valid and enforceable application thereof, and each such provision, covenant, obligation or agreement shall be deemed to be effective, operative, made, entered into or taken in the manner and to the full extent permitted by law.

Section 8.4. Binding Effect Against Successors and Assigns. The provisions of this Agreement shall be binding on and inure to the benefit of the successors and assigns of the Parties.

Section 8.5. Recitals. The Parties acknowledge and agree that the facts and circumstances as described in the Recitals hereto are an integral part of this Agreement and as such are incorporated herein by reference.

Section 8.6. Entire Agreement. This Agreement embodies the entire agreement and understanding of the Parties relating to the subject matter herein and therein and may not be amended, waived or discharged except in an instrument in writing executed by the Parties.

Section 8.7. Executed Counterparts. This Agreement may be executed in several counterparts, each of which shall be deemed to constitute an original, but all of which together shall constitute but one and the same instrument. It shall not be necessary in proving this Agreement to produce or account for more than one of those counterparts.

Section 8.8. Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of Ohio or applicable federal law. All claims, counterclaims, disputes and other matters in question between any of the Parties and their respective agents and employees, arising out of or relating to this Agreement or its breach will be decided in a court of competent jurisdiction within Delaware County, Ohio.

Section 8.9. Assignment. This Agreement may not be assigned without the prior written consent of all non-assigning Parties.

Section 8.10. Survival of Representations and Warranties. All representations and warranties of the Parties in this Agreement shall survive the execution and delivery of this Agreement.

Section 8.11. Interpretation. Any reference in this Agreement to the County or to any officers of the County includes those entities or officials succeeding to their functions, duties or responsibilities pursuant to or by operation of law or lawfully performing their functions.

Any reference to a section or provision of the Constitution of the State, or to a section, provision or chapter of the Ohio Revised Code shall include such section, provision or chapter as modified, revised, supplemented or superseded from time to time; provided, that no amendment, modification, revision, supplement or superseding section, provision or chapter shall be applicable solely by reason of this paragraph if it constitutes in any way an impairment of the rights or obligations of the Parties under this Agreement.

Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa; the terms “hereof”, “hereby”, “herein”, “hereto”, “hereunder” and similar terms refer to this Agreement; and the term “hereafter” means after, and the term “heretofore” means before the date of this Agreement. Words of any gender include the correlative words of the other gender, unless the sense indicates otherwise. References to articles, sections, subsections, clauses, exhibits or appendices in this Agreement, unless otherwise indicated, are references to articles, sections, subsections, clauses, exhibits or appendices of this Agreement.

Section 8.12. Captions and Headings. The captions and headings in this Agreement are solely for convenience of reference and in no way define, limit or describe the scope of the intent of any article, section, subsection, clause, exhibit or appendix of this Agreement.

Section 8.13. Conflicts among the Resolution and Agreement. Where there is a conflict between the Resolution and this Agreement, the Resolution shall take precedence.

Section 8.14. Service Payments. “Service Payments” means service payments in lieu of taxes as defined in the Resolution.

Section 8.15. TIF Fund. “TIF Fund” means the Home High Public Improvement Tax Increment Equivalent Fund created in Section 3 of the Resolution.

Section 8.16. TIF Statutes. “TIF Statutes” means collectively, Sections 5709.77 through 5709.81 of the Ohio Revised Code, as those sections may be amended from time to time;

In Witness Whereof, the Parties have caused this Agreement to be executed in their respective names by their duly authorized representatives, all as of the date first written above.

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**Exhibit A
County Public Infrastructure Improvements**

The Public Infrastructure Improvements consist of those public infrastructure improvements, including, but not limited to:

- Right of Way costs and related soft costs.

Other County Public Infrastructure Improvements:

- Construction, reconstruction, extension, opening, improving, widening, grading, draining, curbing or changing 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 utility improvements (including any underground utilities), storm and sanitary sewers (including necessary site grading therefore);
- Construction, reconstruction or installation of 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;
- Environmental remediation, if any;
- Stormwater and flood remediation projects, including such projects on private property when determined to be necessary for public health, safety, and welfare;
- Any on-going administrative expenses relating to the Public Infrastructure Improvements and maintaining the TIF revenues, including but not limited to engineering, architectural, legal, TIF administration and other consulting and professional services; and
- All inspection fees and other governmental fees related to the foregoing.

The list of Other County Public Infrastructure Improvements provided above contains projects that the County may, but is not required to, elect to fund with the excess TIF Service Payments assigned to the County. However, inclusion of a project herein neither obligates the County to construct or finance the project, nor evidence the County's intent to direct TIF funds or any other funds to these projects. Furthermore, this list is not all inclusive, and the County reserves the right to determine, in its sole discretion, to use the TIF funds for other projects not listed herein that benefit the TIF district as provided below.

The Public Infrastructure Improvements, including the Developer Public Infrastructure Improvements, the County Public Infrastructure Improvements and the above list of Other County Public Infrastructure Improvements, specifically include the costs of financing the Public Infrastructure Improvements, including the items of "costs of permanent improvements" set forth in Ohio Revised Code 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, and other expenses relating to the issuance of, any bonds, notes, or other obligations issued to finance the Public Infrastructure Improvements.

All of the Public Infrastructure Improvements described above and within Article II of the Tax Increment Financing Agreement, including the Developer Public Infrastructure Improvements and the County Public Infrastructure Improvements both as described in Article III of the Tax Increment Financing Agreement, and the Other County Public Infrastructure Improvements are hereby determined to be "public infrastructure improvements" (as defined in Ohio Revised Code Sections 5709.40(A)(8) and 5709.77(H) and are intended to benefit the real property described in Exhibit B.

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Exhibit B
Legal Description of the Exempted Property

The Exempted Property consists of the parcel numbers described in the below list identified in the records of the County Auditor of Delaware County, Ohio as of May 22, 2019:

31823002001003

31823002001002

The Exempted Property is also described by reference to the attached map following the list of parcel numbers described above.



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Exhibit C
Tax Commissioner Final Determination Letter



**FINAL
DETERMINATION**

February 25, 2020

Home High, LLC
Joseph Long
979 High Street, Suite 201
Worthington, OH 43085

Re: DTE No: BE 1596
Auditor's No.: 15-94
County: Delaware
School District: Olentangy LSD
Parcel Number(s): 31823002001002 31823002001003

This is the final determination of the Tax Commissioner on an application for exemption of real property from taxation filed on July 25, 2019. On May 30, 2019, Delaware County Board of Commissioners passed Resolution No. 19-518 creating a tax increment financing exemption pursuant to Ohio Revised Code Section ("R.C.") 5709.78(A). This application for exemption of real property was filed by the owner of the property.

Land devoted exclusively to commercial agricultural use may be valued at its current agricultural use valuation (CAUV). R.C. 5713.31. However, buildings and structures located on the agricultural land are not valued under CAUV, and remain at their true value. In other words, the CAUV land values are kept on a list of CAUV property subject to taxation, while the market value of the property is kept on a separate, non-taxable list for computing the "tax savings" used in determining "recoupment" values on the CAUV property. See, R.C. 5713.30(C); R.C. 5713.34.

R.C. 5709.01(A) states in pertinent part, that "[a]ll real property in this state is subject to taxation, except only such as is expressly exempted therefrom". R.C. 5709.78 provides tax exemption for the "improvements" to a parcel in a county, but limits that exemption to increases in the assessed value of a parcel "...were it not for the exemption authorized under *** this section." In other words, the exemption equals the increase in the value of the parcel that results from the public infrastructure improvements or other development benefiting the subject property. Since the land value of CAUV property is not affected by nearby development of public infrastructure or other improvements, there is no "improvement" in the assessed land value of a CAUV parcel while the property remains subject to CAUV.

The Tax Commissioner finds that 75% of the increase in the assessed valuation of the improvements is exempt pursuant to R.C. 5709.78 and in accordance with the provisions of the county resolution. "Improvement" means the increase in the true value of a parcel of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under R.C. 5709.78(A) were it not for the exemption granted by that resolution.

Once CAUV property is converted to another use, the CAUV tax savings is to be recouped in an amount equal to the tax savings on the converted land during the three tax years preceding the year in which the land was converted to another use. The CAUV recoupment charge is a lien on the

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land and must be paid. See, R.C. 5713.30 et seq. Further, the recoupment charge is not a service payment that is eligible for deposit into the tax increment equivalent fund.

The Tax Commissioner further finds that since the property owner filed the application, the exemption is subject to limitations set forth in R.C. 5709.911 regarding other requests for exemption of the subject property. This exemption shall supersede an exemption granted under any other provision of the Revised Code unless provisions of R.C. 5709.911(B)(1) and (2) are satisfied.

The Tax Commissioner therefore consents to the requested exemption and orders that 75% of the increase in the assessed value of the real property, described above, be entered upon the list of property in said county that is exempt from taxation. The exemption shall commence in a separate term for each parcel within the project, when an increase in the value of property on each parcel exceeds \$200,000, the amount specified in Section 1 of Resolution 19-518, which is hereby incorporated by reference. See R.C. 5709.78(F). The exemption shall end 18 years from the year in which the exemption authorized by Resolution 19-518 commenced or the date on which the county can no longer require semiannual service payments in lieu of taxes, whichever occurs first. The exemption shall comply with such limitations as comport with the provisions set forth in R.C. 5709.78, R.C. 5709.911, R.C. 5713.08, R.C. 5713.081, and the relevant county resolution.

THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. NOTICE WILL BE SENT PURSUANT TO R.C. 5715.27 TO THE COUNTY AUDITOR. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.



Jeffrey A. McClain
Tax Commissioner

Vote on Motion Mr. Benton aye Mr. Merrell absent Mrs. Lewis aye

14
RESOLUTION NO. 26-650

IN THE MATTER OF APPROVING CHANGE ORDER #4 TO THE CONTRACT BETWEEN THE DELAWARE COUNTY BOARD OF COMMISSIONERS AND ROBERTSON CONSTRUCTION SERVICES, LLC FOR THE PROJECT KNOWN AS RENOVATIONS FOR DELAWARE COUNTY WILLIS BUILDING:

It was moved by Mrs. Lewis, seconded by Mr. Benton, to approve the following:

WHEREAS, the Director of Facilities recommends approval of change order #4 to the contract between the Delaware County Board of Commissioners and Robertson Construction Services, LLC for the project known as Renovations for Delaware County Willis Building;

NOW, THEREFORE, BE IT RESOLVED that the Delaware County Board of Commissioners approves change order #4 to the contract between the Delaware County Board of Commissioners and Robertson Construction Services, LLC for the project known as Renovations for Delaware County Willis Building, as follows:

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Change Order Form

Change Order Number: 4

Date: 8/17/2026

Project:

Renovations for Delaware County Willis Building

2079 US Highway 23 North

Delaware, Ohio 43015

Owner:

Delaware County Commissioners

91 N Sandusky St

Delaware OH, 43015

Contractor:

Robertson Construction Services, LLC

1801 Thornwood Drive

Heath, Ohio 43056

Bid Package: General Contractor

Project Number: 25-107

Description of Change Request:

COR 014 - Bulletin 03B to relocate AHU out of microfilm vault to above with additional duct work and the addition of walls around the perimeter of the vault for fall protection \$18,210.00

COR 015.1 Adjustment to Change Order 03 (\$38,948) less final costs (\$18,161.00) for a new DEDUCT of (\$20,787.00)

COR 018 - Bullentin 04 to revisions to canopy signage CREDIT (\$1,930.00)

COR 019 - Remove and reinstall large parking blocks not referenced on drawings \$4,840.00

A. Original Contract Amount:	\$ 6,607,400.00
B. Total Cost of This Change Order	\$ 333.00
C. Amount of Changes Previously Issued	\$ 60,866.00
D. Revised Contract Amount (a+b+c)	\$ 6,668,599.00

Schedule Impact: No

Contract Days Changed: 0

(A copy of this change order is available in the Facilities Department and in the Commissioners’ Office until no longer of administrative value).

Vote on Motion Mrs. Lewis aye Mr. Merrell absent Mr. Benton aye

15
RESOLUTION NO. 26-651

IN THE MATTER OF APPROVING THE 2027 GROUP HEALTH, PRESCRIPTION DRUG, DENTAL, AND VISION INSURANCE COVERAGE RENEWAL WITH THE COUNTY EMPLOYEE BENEFITS CONSORTIUM OF OHIO:

It was moved by Mrs. Lewis, seconded by Mr. Benton, to approve the following:

WHEREAS, the Delaware County Board of Commissioners (the “Board”) has, pursuant to sections 9.833 and 305.171 of the Revised Code, provided certain group insurance coverage for county officers and employees; and

WHEREAS, the Board wishes to establish the group health, prescription drug, dental, and vision insurance coverage for eligible Delaware County employees for 2027; and

WHEREAS, competitive bidding under section 307.86 of the Revised Code would increase, rather than decrease, the cost of procuring the group insurance coverage; and

WHEREAS, in order to provide the most comprehensive and cost-effective group health insurance, prescription drug coverage, dental insurance and vision insurance coverage benefits within the available budget to the officers and employees of Delaware County, the County Administrator recommends continued participation in the County Employee Benefits Consortium of Ohio (CEBCO) for 2027, accepting the renewal rates for the Medical PPO Plan 2F and the renewal rates for the current Anthem PPO Rx prescription drug plan for 2027 from CEBCO, and accepting the vision and dental insurance coverage benefits through CEBCO’s Delta Dental Plan 1 and VSP Vision Plan 8 for 2027;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Delaware County, State of Ohio, as follows:

Section 1. The Board hereby approves the following group insurance coverage from CEBCO for calendar year 2027:

- a. Delaware County will provide the Medical PPO Plan 2F and the current Anthem Rx Plan designs through CEBCO for 2027 for eligible county officers and employees.
- b. Delaware County will provide the Delta Dental PPO Plan 1 design through CEBCO for 2027 for eligible officers and employees.

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c. Delaware County will provide the VSP Vision Plan 8 design through CEBCO for 2027 for eligible officers and employees.

Rates for the Employer/Employee Contributions for the group insurance coverage approved herein shall be determined in a separate resolution.

Section 2. The Board hereby authorizes the Deputy County Administrator / Director of Administrative Services to execute the documents necessary to fulfill the 2027 renewal requirements with CEBCO.

(Documents shall be retained in the Administrative Services Department in accordance with the applicable records retention schedule(s).)

Vote on Motion Mrs. Lewis aye Mr. Merrell absent Mr. Benton aye

16
RESOLUTION NO. 26-652

IN THE MATTER OF ESTABLISHING THE 2027 HEALTH, DENTAL AND VISION INSURANCE EMPLOYEE COST SHARE AND ESTABLISHING A SURCHARGE FOR SPOUSAL HEALTH INSURANCE COVERAGE:

It was moved by Mrs. Lewis, seconded by Mr. Benton, to approve the following:

WHEREAS, the Delaware County Board of Commissioners (the “Board”) has, pursuant to sections 9.833 and 305.171 of the Revised Code, provided certain group insurance coverage for county officers and employees; and

WHEREAS, in order to provide the most comprehensive and cost-effective health insurance, prescription drug coverage, and vision and dental insurance coverage benefits within the available budget to the employees of Delaware County, the Board authorized continued participation in the County Employee Benefits Consortium of Ohio (CEBCO) for a three year period beginning on January 1, 2025 through December 31, 2027, per Resolution No. 24-790, adopted on September 26, 2024; and

WHEREAS, pursuant to Resolution No. 26-651, the Board accepted, and Delaware County will provide, the PPO Plan 2F and Anthem PPO prescription drug coverage, the Delta Dental Plan 1, and VSP Plan 8 for 2027 from CEBCO for eligible officers and employees; and

WHEREAS, the Board and CEBCO, in cooperation with Anthem, have initiated a member participant wellness program that promotes overall health and well-being in order to reduce healthcare costs (the “Wellness Program”); and

WHEREAS, the Board wishes to establish rates that, through premium differentials, incentivize participation in, and successful completion of, the Wellness Program in order to achieve the stated goals thereof; and

WHEREAS, the Board wishes to institute a spousal surcharge of an additional \$250.00 per month for employees’ spouses who have access to health insurance coverage through another employer and choose to remain on the Delaware County health insurance plan, this surcharge being in addition to the identified coverage rate tier established for the 2027 plan year effective January 1, 2027, unless a surcharge waiver is granted pursuant to Section 4 of this Resolution;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Delaware County, State of Ohio, as follows:

Section 1. The Board hereby approves the following renewal rates for 2027 (Anthem PPO Plan 2F and Anthem Rx) from CEBCO for those Delaware County employees and elected officials who, together with any covered spouse, successfully completed the 2025-2026 Wellness Program and are eligible to receive the 2027 Wellness Program incentive (collectively, “Wellness Program Group A – Incentive Earned”):

WELLNESS PROGRAM GROUP A INCENTIVE EARNED Employee Share of the 2027 Anthem PPO Plan 2F Anthem Rx Insurance Rates	
Tier	Employee Rate Per Pay Period Based on 24 Pays
Employee	\$60.02
Employee + Spouse	\$136.17
Employee + Child(ren)	\$121.40
Employee + Family	\$197.55

Section 2. The Board hereby approves the following renewal rates for 2027 (Anthem Plan PPO Plan 2F and Anthem Rx) from CEBCO for those Delaware County employees and elected officials that are ineligible to

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receive the 2025-2026 Wellness Program incentive for one or more of the following reasons: (a) the employee or official was hired or commenced service on or after April 1, 2026; (b) the employee or official successfully completed the 2025-2026 Wellness Program, while the employee’s or official’s covered spouse did not successfully complete the 2025-2026 Wellness Program; (c) the employee or official did not successfully complete the 2025-2026 Wellness Program, while the employee’s or official’s covered spouse did successfully complete the 2025-2026 Wellness Program; or (d) the official is prohibited from receiving a midterm change in compensation (collectively, “Wellness Program Group B – Exempt or Incentive Ineligible”):

WELLNESS PROGRAM GROUP B EXEMPT OR INCENTIVE INELIGIBLE Employee Share of the 2027 Anthem PPO Plan 2F Anthem Rx Insurance Rates	
Tier	Employee rate Per Pay Period Based on 24 Pays
Employee	\$77.02
Employee + Spouse	\$169.67
Employee + Child(ren)	\$138.40
Employee + Family	\$231.05

Section 3. The Board hereby approves the following renewal rates for 2027 (Anthem PPO Plan 2F and Anthem Rx) from CEBCO for those Delaware County employees and elected officials who, together with any covered spouse, did not successfully complete the 2025-2026 Wellness Program, are not subject to one of the exemptions set forth in Section 2 of this Resolution, and are, therefore, ineligible to receive the 2025-2026 Wellness Program incentive (collectively, “Wellness Program Group C – Incentive Not Earned”):

WELLNESS PROGRAM GROUP C INCENTIVE NOT EARNED Employee Share of the 2027 Anthem PPO Plan 2F Anthem Rx Insurance Rates	
Tier	Employee Rate Per Pay Period Based on 24 Pays
Employee	\$89.52
Employee + Spouse	\$194.67
Employee + Child(ren)	\$150.90
Employee + Family	\$256.05

Section 4. The Board hereby approves a \$125.00 per pay period (\$250.00 per month) surcharge in addition to the above “Employee + Spouse” and “Employee + Family” rates for employees that choose to cover a spouse on the health insurance and prescription drug plan, unless the employee is eligible for, applies for, and is granted a waiver of the surcharge as provided for herein. The surcharge may be waived for one of the following reasons: (a) the covered spouse does not have health insurance coverage available through an employer, or former employer if retired; or (b) the covered spouse is employed by Delaware County.

Section 5. Delaware County will provide the Delta Dental PPO Plan 1 design through CEBCO for 2027 for eligible employees and establishes the 2027 CEBCO Dental PPO Plan 1 employee rate per pay period as follows:

2027 Per Pay Dental Renewal PPO Plan 1 Rates	
Employee	\$6.65
Employee + Spouse	\$12.91
Employee + Child(ren)	\$14.17
Employee + Family	\$23.15

Section 6. Delaware County will provide the VSP Vision Plan 8 design through CEBCO for 2027 for eligible employees and establishes the 2027 CEBCO VSP Vision Plan 8 employee rate per pay period as follows:

2027 Per Pay Vision VSP Plan 8 Renewal Rate	
Employee	\$1.73
Employee + Spouse	\$2.75
Employee + Child(ren)	\$2.82
Employee + Family	\$4.53

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Section 7. The Delaware County employee insurance benefits established and approved herein shall take effect January 1, 2027, whereupon all prior insurance benefits and rates inconsistent with those established and approved herein shall terminate.

Vote on Motion Mr. Benton aye Mr. Merrell absent Mrs. Lewis aye

17
ADMINISTRATOR REPORTS

- CA Davies – No reports
- Deputy Administrator and Counsel Hochstettler – No reports
- Deputy Administrator Huston
 - Open Enrollment October 19-30 with 3 meetings being held on October 19

18
COMMISSIONERS’ COMMITTEES REPORTS

- **Commissioner Lewis**
 - Common Ground meeting tonight at OWU
 - 25th Anniversary of September 11
- **Commissioner Benton**
 - Landbank Meeting yesterday
 - Approval of the Delaware County Landbank Local Program
 - Provide quarterly funding
 - MORPC lunch today
 - Delaware Township Association Meeting Tonight
 - All Horse Parade Sunday, September 13

19
RESOLUTION NO. 26-653

IN THE MATTER OF ADJOURNING INTO EXECUTIVE SESSION FOR CONSIDERATION OF APPOINTMENT OF A PUBLIC EMPLOYEE OR PUBLIC OFFICIAL AND TO CONSIDER THE PURCHASE OF PROPERTY FOR PUBLIC PURPOSES AND FOR PENDING OR IMMINENT LITIGATION:

It was moved by Mrs. Lewis, seconded by Mr. Benton, to approve the following:

WHEREAS, pursuant to section 121.22(G) of the Revised Code, a public body may hold an executive session only after a majority of a quorum of the public body determines, by a roll call vote, to hold an executive session and only at a regular or special meeting for the sole purpose of the consideration of any of the matters specified in section 121.22(G)(1)–(7) of the Revised Code; and

WHEREAS, pursuant to section 121.22(G)(8) of the Revised Code, a public body may hold an executive session to consider confidential information related to the marketing plans, specific business strategy, production techniques, trade secrets, or personal financial statements of an applicant for economic development assistance, or to negotiations with other political subdivisions respecting requests for economic development assistance, provided that both of the following conditions apply:

(1) The information is directly related to a request for economic development assistance that is to be provided or administered under any provision of Chapter 715., 725., 1724., or 1728. or sections 701.07, 3735.67 to 3735.70, 5709.40 to 5709.43, 5709.61 to 5709.69, 5709.73 to 5709.75, or 5709.77 to 5709.81 of the Revised Code, or that involves public infrastructure improvements or the extension of utility services that are directly related to an economic development project; and

(2) A unanimous quorum of the public body determines, by a roll call vote, that the executive session is necessary to protect the interests of the applicant or the possible investment or expenditure of public funds to be made in connection with the economic development project;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Delaware County, State of Ohio:

Section 1. The Board hereby adjourns into executive session for consideration of appointment of a public employee or public official and to consider the purchase of property for public purposes and for pending or imminent litigation.

Vote on Motion Mrs. Lewis aye Mr. Merrell absent Mr. Benton aye

RESOLUTION NO. 26-654

IN THE MATTER OF ADJOURNING OUT OF EXECUTIVE SESSION:

It was moved by Mrs. Lewis, seconded by Mr. Benton, to adjourn out of Executive Session.

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Vote on Motion Mr. Merrell absent Mrs. Lewis aye Mr. Benton aye

There being no further business, the meeting adjourned.

Jeff Benton

Barb Lewis

Gary Merrell

Jennifer Walraven, Clerk to the Commissioners