

RECORD OF LEGISLATION

No. 5-45-2025

Passed 5-20, 20 25

AN ORDINANCE CREATING THE ALTO-RYAN HOMES TAX INCREMENT FINANCING INCENTIVE DISTRICTS; DECLARING IMPROVEMENTS TO THE PARCELS WITHIN EACH INCENTIVE DISTRICT TO BE A PUBLIC PURPOSE AND EXEMPT FROM REAL PROPERTY TAXATION; REQUIRING THE OWNERS OF THOSE PARCELS TO MAKE SERVICE PAYMENTS IN LIEU OF TAXES; ESTABLISHING A MUNICIPAL PUBLIC IMPROVEMENT TAX INCREMENT EQUIVALENT FUND FOR THE DEPOSIT OF THOSE SERVICE PAYMENTS; REQUIRING THE DISTRIBUTION OF A PORTION OF THOSE SERVICE PAYMENTS TO THE CIRCLEVILLE CITY SCHOOL DISTRICT AND THE PICKAWAY-ROSS CAREER AND TECHNOLOGY CENTER; SPECIFYING THE PUBLIC INFRASTRUCTURE IMPROVEMENTS THAT BENEFIT OR SERVE PARCELS IN THE INCENTIVE DISTRICTS; APPROVING A TAX INCREMENT FINANCING AGREEMENT WITH THE DEVELOPER OF THE INCENTIVE DISTRICTS; AND DECLARING AN EMERGENCY.

WHEREAS, this Council desires to facilitate the development of a residential subdivision consisting of approximately 155 single-family residential units within the City in order to increase available housing options within the City (the "*Project*"); and

WHEREAS, in order to develop the Project, it is necessary to construct certain Public Infrastructure Improvements (as defined herein); and

WHEREAS, this Council, pursuant to ORC Sections 5709.40, 5709.42 and 5709.43 (collectively, the "*TIF Act*"), is authorized to declare improvements to real property to be a public purpose, exempt those improvements from real property taxation, and require owners of the real property to make service payments in lieu of taxes in an amount equal to such exempted real property taxes and require the distribution of a portion of the service payments to the Circleville City School District and the Pickaway-Ross Career and Technology Center; and

WHEREAS, to facilitate the development of the Project and pay the associated costs of the necessary Public Infrastructure Improvements from service payments in lieu of taxes, this Council has determined to create the Alto-Ryan Homes Incentive District #1, the Alto-Ryan Homes Incentive District #2 and the Alto-Ryan Homes Incentive District #3 (each an "*Incentive District*", and together the "*Incentive Districts*") pursuant to the TIF Act, the boundaries of which shall be coextensive with the boundaries of, and will include, the parcels of real property within each Incentive District specifically identified and depicted in Exhibit A attached hereto (as currently or subsequently configured, the "*Parcels*", with each of those parcels referred to herein individually as a "*Parcel*").

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF CIRCLEVILLE, PICKAWAY COUNTY, AND STATE OF OHIO AS FOLLOWS:

SECTION I. Incentive District Findings and Determinations; Creation of Incentive Districts. This Council hereby: (i) adopts the Economic Development Plan for the Incentive Districts now on file with the Clerk of the Council, (ii) accepts and adopts the City Engineer's certification to this Council and the City Engineer's findings set forth therein (a) that the public infrastructure serving the Incentive Districts is inadequate to meet the development needs of the Incentive Districts as evidenced by the Economic Development Plan and (b) that each Incentive District is less than three hundred (300) acres in size and enclosed by a contiguous boundary, (iii) finds and determines that the Project will place additional demand on the Public Infrastructure Improvements (as defined herein) within each Incentive District, (iv) finds and determines that the City sent written notice of the public hearing regarding this Ordinance by first class mail to each owner of real property within each of the proposed Incentive Districts at least thirty (30) days prior to such public hearing, which notice included a map of each proposed Incentive District as well as the overlay area required by ORC Section 5709.40(C)(2), (v) finds and determines that this Council has not received a request from the owner of any real property within any of the proposed Incentive Districts to exclude that owner's real property from any Incentive District, and (vi) finds and determines that notice of this Ordinance has been delivered to the Boards of Education of the Circleville City

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Schools and the Pickaway-Ross Career and Technology Center in accordance with and within the time periods prescribed in ORC Sections 5709.40 and 5709.83. This Council hereby ratifies the giving of all such notices. Pursuant to the TIF Act, this Council creates the Incentive Districts, the boundaries of each of which are coextensive with the boundaries of, and include, the Parcels specifically identified and depicted in Exhibit A attached hereto within each of the Incentive Districts.

SECTION II. Public Infrastructure Improvements. This Council designates the Public Infrastructure Improvements defined on Exhibit B attached hereto and incorporated herein, together with any public infrastructure improvements hereafter designated by ordinance, as public infrastructure improvements made, to be made or in the process of being made by the City that benefit or serve, or that once made will benefit or serve, the Parcels within each Incentive District (the "*Public Infrastructure Improvements*").

SECTION III. Life of the Incentive District; Authorization of Tax Exemption. The life of each Incentive District commences with the first tax year in which at least \$3,000,000 (aggregate market value for all Parcels within the applicable Incentive District) of Improvements attributable to new construction of buildings first appear on the tax list and duplicate of real and public utility property for Parcels within the applicable Incentive District were it not for the exemption granted in this Ordinance and ends for each Incentive District on the earlier of (a) thirty (30) years after such commencement for such Incentive District or (b) the date on which the City can no longer require service payments in lieu of taxes, all in accordance with the requirements of the TIF Act (the "*Incentive District Life*").

Pursuant to and in accordance with the provisions of ORC Section 5709.40(C), this Council hereby declares that the increase in assessed value of each Parcel subsequent to the effective date of this ordinance (which increase in assessed value is hereinafter referred to as the "*Improvement*," as defined in ORC Section 5709.40(A)(4)) is a public purpose, with one hundred percent (100%) of such Improvement to each Parcel exempt from taxation for the Incentive District Life for the applicable Incentive District (the "*TIF Exemptions*").

SECTION IV. Service Payments and Property Tax Rollback Payments. Pursuant to ORC Section 5709.42, the owner of each Parcel located within each of the Incentive Districts is hereby required to make annual service payments in lieu of taxes with respect to the Improvement to that Parcel to the Pickaway County Treasurer (the "*County Treasurer*") on or before the final dates for semi-annual payment of real property taxes. Each service payment in lieu of taxes, including any penalties and interest at the then current rate established for real property taxes under ORC Sections 323.121 and ORC 5703.47, (collectively, the "*Service Payments*"), will be charged and collected in the same manner and in the same amount as the real property taxes that would have been charged and payable against the Improvement if it were not exempt from real property taxation pursuant to Section 3 of this Ordinance. The Service Payments, and any other payments with respect to each Improvement that are received by the County Treasurer in connection with the reduction required by ORC Sections 319.302, 321.24, 323.152 and 323.156, as the same may be amended from time to time, or any successor provisions thereto as the same may be amended from time to time (the "*Property Tax Rollback Payments*"), will be deposited and distributed in accordance with Section 6 of this Ordinance.

SECTION V. TIF Fund. This Council hereby establishes the Circleville Incentive District Municipal Public Improvement Tax Increment Equivalent Fund (the "*TIF Fund*") and, within such TIF Fund, an account for each of the Incentive Districts (the "*TIF Accounts*"). The TIF Accounts shall be maintained in the custody of the City and shall receive all distributions to be made to the City pursuant to Section 6 of this Ordinance. Those Service Payments and Property Tax Rollback Payments received by the City with respect to the Improvement of each Parcel located within each of the Incentive Districts and so deposited pursuant to the TIF Act shall be used solely for the purposes authorized in the TIF Act and this Ordinance (as it may be amended or supplemented from time to time), including, without limitation, to make any required payments pursuant to the TIF Agreement (as each term is defined in Section 7 hereof). The TIF Accounts shall remain in existence so long as such Service Payments and Property Tax Rollback Payments are collected and used for the aforesaid purposes, after

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which time the TIF Accounts shall be dissolved and any incidental surplus funds remaining therein transferred to the City's General Fund, all in accordance with the TIF Act.

SECTION VI. Distribution of Funds. Pursuant to the TIF Act, during the Incentive District Life for each of the Incentive Districts, the County Treasurer is requested to distribute (i) to the Circleville City School District and the Pickaway-Ross Career and Technology Center (together, the "*School Districts*") an amount equal to the amount that those School Districts would otherwise have received as real property tax payments (including the applicable portion of any Service Payments and Property Tax Rollback Payments) derived from the Improvements from each Parcel included within each of the Incentive Districts as if the Improvements had not been exempted from real property taxation by this Ordinance and (ii) to the appropriate taxing authorities the portion of the Service Payments and Property Tax Rollback Payments that represent payments required under ORC 5709.40(F). The Treasurer shall distribute all remaining Service Payments and Property Tax Rollback Payments to the City, for further deposit by the City into the applicable TIF Accounts. The City shall use all such amounts deposited into the TIF Accounts (i) for the City to pay the costs of administration of the TIF Accounts and the costs of administration required under the TIF Agreement, if applicable, up to a maximum amount not to exceed twenty five thousand dollars and zero cents (\$25,000.00), (ii) for payment of costs of the Public Infrastructure Improvements, including, without limitation, amounts that may become due under the TIF Agreement and debt charges on any notes or bonds issued to pay or reimburse finance costs or costs of those Public Infrastructure Improvements, and (iii) after the developer is fully reimbursed on terms provided in the TIF Agreement, if applicable, for payment of the costs of any other Public Infrastructure Improvements defined by ORC Section 5709.40(A)(8) and selected in the sole discretion of the City, made, to be made, in the process of being made, or that once made will benefit or serve the Parcels included within each of the Incentive Districts, all as authorized under the TIF Act. Such distributions required under this Section 6 are requested to be made at the same time and in the same manner as real property tax distributions.

SECTION VII. Tax Increment Financing Agreement. The form of Tax Increment Financing Agreement (the "*TIF Agreement*") presently on file with the Clerk of this Council is hereby approved and authorized with changes therein and amendments thereto not inconsistent with this Ordinance and not substantially adverse to this City and which shall be approved by the Mayor. The Mayor, for and in the name of this City, is hereby authorized to execute and deliver the TIF Agreement in substantially that form along with any amendments thereto, provided that the approval of such changes and amendments thereto by the Mayor, and the character of those changes and amendments as not being substantially adverse to this City, shall be evidenced conclusively by the Mayor's execution thereof. The reimbursement obligation for a portion of the costs of the design and construction of certain of the Public Infrastructure Improvements under the TIF Agreement (the "*Reimbursement Obligation*") constitutes a special obligation of the City and is payable solely from amounts deposited into the TIF Accounts. All such amounts hereafter deposited into the TIF Accounts are pledged for payment of the Reimbursement Obligation as set forth in the TIF Agreement and this Ordinance. No beneficiary of the Reimbursement Obligation has a right to have taxes levied for the payment of the Reimbursement Obligation. All money hereafter deposited in any of the TIF Accounts is hereby appropriated to pay the various obligations (including the Reimbursement Obligation) as set forth in the TIF Agreement and this Ordinance, and the City Auditor is hereby authorized to make payments in satisfaction of the Reimbursement Obligation to the Incentive developer in accordance with the TIF Agreement and this Ordinance.

SECTION VIII. Further Authorizations. This Council hereby authorizes and directs the Mayor, the Law Director, and the City Auditor, or their designees and other appropriate officers of the City to (i) deliver a copy of this Ordinance to the Ohio Department of Development within fifteen (15) days of its passage and to make such arrangements as are necessary and proper for the collection of the Service Payments and Property Tax Rollback Payments and (ii) on or before March 31st of each year that TIF Exemptions authorized pursuant to this Ordinance remain in effect, prepare and submit the status report required under ORC Section 5709.40(I) to the Director of the Ohio Department of Development. This

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Council further authorizes the Mayor, the Law Director, and the City Auditor, or their designees and other appropriate officers of the City to prepare and sign all agreements and instruments and to take any other actions as may be appropriate to implement this Ordinance or the TIF Agreement, including, without limitation, (i) entering into any cooperative agreements with one or more port authorities or a new community authority for the issuance of conduit bonds as provided in the TIF Agreement, (ii) preparing and signing any applications for real property tax exemption and remission (Form DTE-24) that may be required with respect to each of the Incentive Districts pursuant to ORC 5709.911 or other generally applicable Ohio law, as may be amended from time to time, and (iii) entering into any agreement evidencing a "minimum service payment obligation" pursuant to ORC 5709.91 from time to time, in form and substance acceptable to the City and not materially adverse to the City or the terms of this Ordinance. For the avoidance of doubt, (i) ORC Section 5709.911 shall govern the priority status of the TIF Exemptions authorized pursuant to this Ordinance such that the TIF Exemptions shall be subject and subordinate to the priority of any real property tax exemption authorized pursuant to ORC Chapter 3735 and (ii) pursuant to ORC 5709.40(C) and 5709.911, the City or one or more owners of the Parcels included within each of the Incentive Districts may apply for the TIF Exemptions authorized pursuant to this Ordinance, all as may be more specifically required pursuant to the TIF Agreement.

SECTION IX. No Discrimination. In accordance with ORC Section 5709.832, this Council hereby determines that no entity doing business upon any Parcel, or any portion of any Parcel included within any of the Incentive Districts shall deny any individual employment based on considerations of race, religion, sex, disability, color, national origin, or ancestry.

SECTION X. Tax Incentive Review Council. The City acknowledges that it has created, or has joined, an applicable Tax Incentive Review Council (the "TIRC") with the membership of the TIRC constituted in accordance with ORC Section 5709.85. The TIRC shall, in accordance with ORC Section 5709.85, annually review all TIF Exemptions resulting from the declarations set forth in this Ordinance and any other such matters as may properly come before the TIRC, all in accordance with ORC Section 5709.85.

SECTION XI. Open Meetings. This Council finds and determines that all formal actions of this Council and any of its committees concerning and relating to the passage of this Ordinance were taken in an open meeting of this Council or any of its committees, and that all deliberations of this Council and any of its committees that resulted in those formal actions were in meetings open to the public, all in compliance with the law including ORC Section 121.22.

SECTION XII. Effective Date. In order to allow the development of the Incentive Districts and the construction of the Public Infrastructure Improvements to commence at the earliest possible date, thereby enhancing housing opportunities within the City and for the immediate preservation of public peace, health, welfare, and safety of the City and its residents, this Ordinance is hereby declared to be an emergency measure and shall take effect and be in force from and after its passage and approval by the Mayor.

PASSED: 5-20-2025
DATE

Bryan D. Hill
PRESIDENT OF COUNCIL

ATTEST: Melissa Allen
CLERK OF COUNCIL

APPROVED: 5-20-2025
DATE

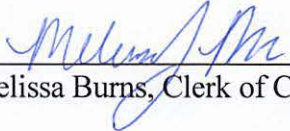
Wendell Y. Blanton
MAYOR

APPROVED AS FORM:

Kendra C. Kinney
KENDRA C. KINNEY - LAW DIRECTOR

CERTIFICATE

I, Melissa Burns, Clerk of Council of the City of Circleville, Ohio do hereby certify the foregoing to be a true and correct copy of Ordinance No. 5-45-2025 as passed by Council of said City on the 20 day of May, 2025 and as recorded in the Record of Proceedings of said Council.



Melissa Burns, Clerk of Council

Filed with Mayor: 5-20-2025

Published: 5-24-2025

EXHIBIT A

DESCRIPTION OF THE INCENTIVE DISTRICTS

The Parcels consist of those Parcels identified in the records of the Pickaway County Auditor as having the permanent parcel identification numbers noted below as of the date of the passage of the Ordinance to which this EXHIBIT A is attached. It is expected that one or more applications may be submitted to the City to re-plot the Parcels and convey fee simple ownership to future owners of what is currently anticipated to include one hundred and fifty five (155) single-family homes comprising the Project. Such re-plot may occur after the adoption of the Ordinance to which this EXHIBIT A is attached. For the avoidance of doubt, the Parcels to be included within each of the Incentive Districts shall consist of, and the authorizations of the Ordinance to which this EXHIBIT A is attached shall apply to, Pickaway County Auditor's Permanent Parcel Identification Numbers: A0511150000100 and A0511150000190 comprising the Parcels highlighted below, as such Parcels may be sub-divided, combined, re-combined, re-numbered, or re-platted from time to time, as follows:



A map of the Incentive Districts is further included, below and as follows:

[See Incentive District Mapping Attached]

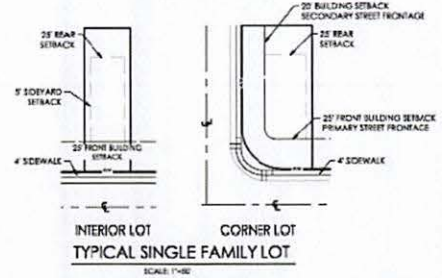
HERITAGE PONDS
SYCAMORE DRIVE

**SITE DATA: SUBAREA B
(SINGLE FAMILY)**

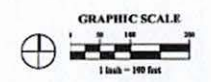
TOTAL SITE AREA:	539.8 ACRES
NUMBER OF LOTS:	155
GROSS DENSITY:	63.9 LOTS/ACRE
NET DENSITY:	14.7 LOTS/ACRE
NET DENSITY:	139.8 AC - 6.8 AC = 435.0 AC
NET DENSITY:	155 / 435.0 AC = 64.7 LOTS/AC
TOTAL OPEN SPACE:	412.9 ACRES (122.4%)
'A':	14.7 ACRES
'B':	18.1 ACRES
'C':	86.1 ACRES

DEVELOPMENT DATA:

FRONT YARD SETBACK:	25' FRONT BUILDING SETBACK
SIDE YARD SETBACK:	20' SETBACK (CORNER LOT) 8' SETBACK (INTERIOR LOT)
REAR YARD SETBACK:	25' REAR SETBACK
MINIMUM SQUARE FOOTAGE:	4,800 S.F. (142 X 120')



Blue = Incentive District #1
Yellow = Incentive District #2
Orange = Incentive District #3



THIS PLAN IS CONCEPTUAL. ALL SITE DETAILS TO BE CONFIRMED WITH THE FINAL DEVELOPMENT PLAN SUBMITTAL.

REVISIONS
DATE
SCALE
JOB NO.
DATE
BY

ALTO REAL ESTATE LLC
632 EITERMAN ROAD
DUBLIN, OHIO 43010
(614) 232-9897

CITY OF CIRCLEVILLE, PICKAWAY COUNTY, OHIO
PRELIMINARY PLAN FOR TENT DEVELOPMENT
ALTO CIRCLEVILLE
SUBAREA B SITE PLAN

EMHT
ENGINEERING, ARCHITECTURE, INTERIOR DESIGN, LANDSCAPE ARCHITECTURE, PLANNING, AND CONSTRUCTION SERVICES
10000 W. STATE ST., SUITE 100, COLUMBUS, OHIO 43240
(614) 232-9897

EXHIBIT B

PUBLIC INFRASTRUCTURE IMPROVEMENTS

The Public Infrastructure Improvements consist generally of acquiring and constructing the Public Infrastructure Improvements described below, as selected in the sole discretion of the City in accordance with the Ordinance to which this **EXHIBIT B** is attached, the TIF Act, its related rules and laws, and other generally applicable Ohio law, including but not limited to, the following:

- Any costs of the Public Infrastructure Improvements identified by, and on the terms of, the TIF Agreement.
- Construction, reconstruction, extension, opening, improving, widening, grading, draining, curbing, or changing of, as well as the continued maintenance of, the lines and traffic patterns of roads, highways, streets, bridges (both roadway and pedestrian), traffic calming devices, sidewalks, bikeways, medians, and viaducts accessible to and serving the public, and providing lighting systems, signalization, and traffic controls, and all other appurtenances thereto; and
- Construction, reconstruction, or installation of, as well as the continued maintenance of, public utility improvements (including any underground publicly owned utilities), storm and sanitary sewers (including necessary site grading therefore), water and fire protection systems, and all other appurtenances thereto; and
- Construction, reconstruction, or installation of publicly owned gas, electric, and communication service facilities, and all other appurtenances thereto; and
- 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; and
- 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; and
- Construction of one or more public parking facilities, including public surface parking and public parking structures and related improvements, and all other appurtenances thereto; and

- Demolition and excavation, including demolition and excavation on private property when determined to be necessary for economic development purposes; and
- Acquisition of real estate or interests in real estate (including easements) necessary to accomplish the foregoing improvements; and
- Any on-going administrative expenses relating to the Public Infrastructure Improvements as well as maintaining the Service Payments and Property Tax Rollback Payments in the TIF Accounts, including but not limited to, engineering, architectural, legal, and other consulting and professional services; and
- All inspection fees and other governmental fees related to the foregoing; and
- Any and all other costs of the Public Infrastructure Improvements, as determined by the City in its sole discretion and in accordance with the Ordinance to which this **EXHIBIT B** is attached, the TIF Act, its related rules and laws, and other generally applicable Ohio law.

The Public Infrastructure Improvements specifically include the costs of financing the Public Infrastructure Improvements, including the items of “costs of permanent improvements” set forth in ORC Section 133.15(B), and incurred with respect to the Public Infrastructure Improvements. “Costs” specifically include any reimbursement payments for the reimbursement of the costs of the Public Infrastructure Improvements and the debt service on any bonds or other obligations issued to finance the Public Infrastructure Improvements (including fees and administrative expenses of, and fund reserve funds necessary to pay or service any bonds or other obligations) (the “*Debt Service*”), all as determined by the City in its sole discretion and in accordance with the Ordinance to which this **EXHIBIT B** is attached, the TIF Agreement, the TIF Act, its related rules and laws, and other generally applicable Ohio law.

**TAX INCREMENT FINANCING AGREEMENT
(Alto-Ryan Circleville Project)**

This Tax Increment Financing Agreement (the “Agreement”), made and entered into as of this _____ day of [_____] 2025, by and between the CITY OF CIRCLEVILLE, OHIO (the “City”), a municipal corporation organized and existing under the constitution and the laws of the State of Ohio and its Charter, and SHD CIRCLEVILLE, LLC (“SHD”), a Pennsylvania limited liability company and PRIMO LAND GROUP, LLC, a Pennsylvania limited liability company, (“Primo”; Primo and SHD are referred individually or together as the “Developer” as the context requires).

WITNESSETH:

WHEREAS, the City, by its Ordinance No. [_____] duly adopted [_____], 2025 and effective [_____], 2025, attached as Exhibit A (the “TIF Ordinance”), has declared the improvement of certain parcels of real property located within the City as identified in the TIF Ordinance (each individually, as now or hereafter configured, a “Parcel” and collectively the “Parcels”) to be a public purpose and exempt from taxation, required the owner of each Parcel to make service payments in lieu of taxes (collectively for all Parcels and including allocable property tax rollback payments, the “Service Payments”) to the Pickaway County Treasurer, has established the Circleville Incentive District Municipal Tax Increment Equivalent Fund and therein accounts for each incentive district created by the TIF Ordinance (such accounts, the “Fund”) for the deposit of the Service Payments, and has specified public infrastructure improvements made or to be made that benefit or serve the Parcels (the “Public Infrastructure Improvements”), all pursuant to and in accordance with Sections 5709.40, 5709.42, and 5709.43 of the Ohio Revised Code; and

WHEREAS, Developer plans to construct 155 new single-family homes on the Parcels, including making certain public infrastructure improvements, as further described in Section 1 (the “Public Improvements”), which Public Improvements will directly benefit or serve the Parcels; and

WHEREAS, the Developer has requested that the City reimburse the Developer and any of its successors or assigns for designing and constructing the Public Improvements, as public infrastructure improvements eligible for reimbursement under the TIF Ordinance;

WHEREAS, the City authorized the execution and delivery of this Agreement by the TIF Ordinance;

NOW, THEREFORE, in consideration of the premises and covenants contained herein, the parties hereto agree to the foregoing and as follows:

Section 1. Public Improvements.

(a) Design and Construction. The Public Improvements shall be those public infrastructure improvements listed in Exhibit B (each a “Public Improvement” and collectively the “Public Improvements”). All Public Improvements shall be constructed or installed by the Developer unless otherwise agreed in writing by the City and the Developer.

Prior to commencing construction of any Public Improvement, the Developer or its assignee must submit the plans and specifications for those improvements to the City Engineer for review and approval, and construction or installation of a Public Improvement shall not commence until the City Engineer has approved the plans and specifications for that Public Improvement. Each Public Improvement shall be constructed in accordance with all applicable City Codes, including, without limitation, all requirements for insurance, warranties and maintenance bonds, and in accordance with the plans and specifications as approved by the City Engineer. At the request of the Developer, the City Engineer may approve changes or modifications to those plans and specifications.

Developer will cause the design and construction of the Public Improvements utilizing qualified personnel, and in accordance with the standards of care normally exercised by qualified design and construction organizations performing similar work in Central Ohio. Developer is solely responsible for and has control over construction means, methods, techniques, sequences and procedures for coordinating all portions of the design and construction of the Public Improvements. Developer and all contractors and subcontractors are solely responsible for their respective compliance with the Occupational Safety and Health Act of 1970 under this Agreement.

(b) Mechanics' Liens. To the extent any materialman, contractor, or subcontractor files and records a mechanic's lien against a Public Improvement to be dedicated to the City, Developer will, or will require the appropriate contractor to, provide any security required by Chapter 1311 of the Ohio Revised Code to cause that mechanic's lien to be released of record with respect to the Public Improvement prior to dedication.

(c) Sales Taxes. The parties intend that building and construction materials incorporated into the Public Improvements to be dedicated to the City to be exempt from state and local sales taxes. The City will cooperate with the Developer or its assignee to provide sales tax exemption certificate(s) to contractors in order to exempt those materials from those taxes.

(d) Prevailing Wage. It is expressly understood and agreed by the City and the Developer that prevailing wages are required to be paid under all construction contracts for the Public Improvements to be dedicated to the City. The City Engineer or that Director's designee shall serve as prevailing wage coordinator for the Public Improvements and the Developer will be required to submit or cause to be submitted appropriate documentation certifying prevailing wage to the City's prevailing wage coordinator prior to or at the time reimbursement is requested under Section 4 of this Agreement. The Developer and the City will take all actions and pay all amounts necessary to comply with the requirements of Ohio Revised Code Chapter 4115 to the extent that they apply to any Public Improvement.

Section 2. Application of Service Payments. The Fund will be maintained in the custody of the City and all distributions of Service Payments required to be made to the City will be deposited in the Fund and used (a) first to make payments of debt service and administrative costs relating to any Reimbursement Bonds issued as described in Section 3(b) and (b) second to make payments of to the principal amount of the Reimbursement Obligation. Payments will be made within 60 days of a deposit of Service Payments into the Fund; provided that the City may retain up to \$25,000 of Service Payments deposited into the Fund to reimburse itself for costs of the TIF Ordinance and this Agreement. Once the Reimbursement Obligation is repaid, the City may use

Service Payments and other amounts in the Fund for any legal purpose without approval or consent of the Developer. All payments in satisfaction of the Reimbursement Obligation shall be made exclusively to Primo.

Section 3. Reimbursement Obligation and the Issuance of Bonds.

(a) This Agreement evidences the City's obligation to reimburse the Developer an amount equal to the Reimbursable Project Costs as calculated pursuant to Section 4 (the "Reimbursement Obligation"). The Reimbursement Obligation is a special obligation of the City, payable solely from and secured only by money deposited in the Fund, and payable without the necessity of annual appropriation of money in the Fund for such payment.

The Reimbursement Obligation shall only be paid by the City from Service Payments actually received by the City and deposited into the Fund. Without limiting the availability of enforcement by mandamus of other obligations of the City under this Agreement, all of the obligations of the City under this Section are established as duties specifically enjoined by law and resulting from an office, trust or station upon the City within the meaning of Ohio Revised Code Section 2731.01, and are enforceable by mandamus.

No payment obligations of the City under this Agreement shall constitute an indebtedness of the City within the provisions and limitations of the laws and the Constitution of the State of Ohio, and the Developer has no right to have taxes or excises levied by the City for the payment of the Reimbursement Obligation. In the event that upon receipt of the final Service Payments to be paid under the TIF Ordinance and after its application in accordance with the terms of this Agreement, a balance remains on the Reimbursement Obligation, the failure to pay such balance shall not be an event of default of any kind under this Agreement and any payment obligation of the City of such balance shall be deemed forgiven by the Developer at that time.

(b) Issuance of Reimbursement Bonds. The City and the Developer agree that they will cooperate to cause of issuance of one or more series of notes and/or bonds (the "Reimbursement Bonds") to provide monies for the purpose of paying all or a portion of the costs of the Reimbursement Obligation together with costs reimbursable to 252 at the Circle, LLC ("AB Contracting") pursuant to a separate Tax Increment Financing Agreement between AB Contracting and the City and funding costs of issuance and reserve funds (if any) of the Reimbursement Bonds as may be approved by the City in its reasonable discretion. The City and the Developer further agree that the City will not be required to issue the Reimbursement Bonds but rather, the City will negotiate and execute a cooperative agreement with a conduit bond issuer (expected to be the Pickaway County Port Authority) to provide for the issuance of the Reimbursement Bonds with such terms as are determined by the City and the Developer to be economically advantageous based on then market conditions. The City and the Developer further agree that the Developer may elect to impose minimum service payments pursuant to Section 5709.91 of the Ohio Revised Code on the Parcels pursuant to one or more minimum service payment agreements or declarations with the City. The cooperative agreement providing for the issuance of the Reimbursement Bonds will also include an assignment by the City of monies on deposit in the Fund to provide for the payment of the debt service and administrative costs relating to those Reimbursement Bonds. The City acknowledges and agrees that the TIF Ordinance authorizes the City to execute and deliver the cooperative agreement, any minimum service payment agreements or declarations, and take

such other actions as may be necessary for the issuance of the Reimbursement Bonds without further City Council approval. The City's obligation to remit payments from the Fund for the debt service relating to the Reimbursement Bonds will be a special obligation of the City, payable solely from and secured only by money deposited in the Fund or the TIF Fund created under Section 5 of Ordinance No. 25-__ adopted by City Council on _____, 2025, and payable without the necessity of annual appropriation of money in the Fund or TIF Fund for such payment.

Section 4. Conditions Precedent to Reimbursement of Developer. The City's obligation to make payments to the Developer under Sections 2 and 3 for a component of the Public Improvements commence when the following conditions, as applicable, have been met for that component:

(a) The Developer has provided to the City a completed Cost Certificate for the Public Improvement component in a form substantially similar to Exhibit C substantiating all of the Reimbursable Project Costs for that component. The Cost Certificate is subject to review and approval by the City Auditor as properly payable under the TIF Ordinance and this Agreement, which approval shall not be unreasonably withheld, conditioned or delayed.

(b) The Developer has substantially completed, or caused to be substantially completed, all work associated with the Public Improvement in accordance with this Agreement and in material conformance with the plans and specifications for the Public Improvement as approved by the City Engineer and all applicable City Codes.

(c) If required under Section 5 hereof, the Public Improvement has been properly dedicated to and accepted by the City.

(e) All of the Parcels described pursuant to the TIF Ordinance have been added to the territory of the Circleville New Community Authority established pursuant to Ohio Revised Code Chapter 349 and an acceptable Supplemental Declaration of Covenants and Restrictions has been recorded upon each of the Parcels evidencing the satisfaction of this condition precedent.

The "Reimbursable Project Costs" for each Public Improvement is as shown on the budget of costs of each Public Improvement showing the permitted categories of costs and amounts attached as Exhibit B.

Section 5. Dedication of Right of Way. The Developer will convey or cause to be conveyed to the City, and the City shall accept following completion of the Public Improvements on such Property, all real property to be dedicated to the City as shown on Exhibit B. Such conveyance shall be by limited warranty deed or other form of conveyance acceptable to the City. All property shall be conveyed to the City free and clear of all encumbrances except (i) taxes and assessments that are a lien on the right of way but not yet due and payable; (ii) matters shown on the plat(s) for the right of way; (iii) zoning and building code requirements, ordinances and regulations; and (iv) any other matters of record approved in writing by the City.

Section 6. Exemption Applications. The City and the Developer agree that the Developer shall be primarily responsible for the preparation of all necessary applications and supporting documents to obtain from time to time the tax exemptions granted by the TIF

Ordinance and to enable the City to receive the Service Payments. The City agrees to assist the Developer in the execution and filing of such applications and supporting documents with the County Auditor. The City and the Developer agree to perform such acts as are reasonably necessary or appropriate to maintain those exemptions and receive the Service Payments, including, without limitation, joining in the execution of all documentation and providing any necessary certificates required in connection with those exemptions or the receipt of the Service Payments. The City and the Developer agree that costs of the City, the Developer or its assignee related to obtaining and maintaining those exemptions are reimbursable from the Fund.

Section 7. Certain Representations, Warranties and Agreements of City. The City hereby represents, warrants and covenants that:

(a) It is a municipal corporation and political subdivision duly organized and validly existing under the Constitution and laws of the State of Ohio and its Charter.

(b) It will have duly accomplished all conditions necessary to be accomplished by it prior to the execution and delivery of this Agreement and to constitute this Agreement as a valid and binding obligation of the City enforceable in accordance with its terms.

(c) It is not in violation of or in conflict with any provision of the laws of the State or of the United States of America applicable to the City that would impair its ability to observe and perform its covenants, agreements and obligations under this Agreement, nor will its execution, delivery and performance of this Agreement (i) result in such a violation or conflict or (ii) conflict with or result in any breach of any provisions of any other agreement or instrument to which the City is a party or by which it may be bound.

(d) It has and will have full power and authority (i) to execute, deliver, observe and perform this Agreement and all other instruments and documents executed and delivered by it in connection herewith and (ii) to enter into, observe and perform the transactions contemplated by this Agreement and those other instruments and documents.

(e) It has duly authorized the execution, delivery, observance and performance of this Agreement.

(f) The TIF Ordinance has been duly passed by the City, have not been amended, modified or repealed, and each is in full force and effect with any applicable referendum period for each having expired without the filing of a referendum petition.

(g) It will deposit into the Fund all Service Payments received by it until the Reimbursement Obligation is paid in full.

(h) Until the Reimbursement Obligation is paid in full, it will not amend, modify or repeal the TIF Ordinance in any way, or take any other legislative action that would affect the amount of Service Payments deposited into the Fund, except as approved by the Developer in writing or required by law.

(i) Until the Reimbursement Obligation is paid in full, it will not transfer, encumber, spend or use any monies on deposit in the Fund other than as provided in this Agreement unless this Agreement is amended as provided herein.

(j) The Reimbursement Obligation is issued under authority of, pursuant to and in full compliance with the general laws of the State of Ohio and the TIF Ordinance. There is no litigation or referendum initiative pending for which the City has received notice or, to the knowledge of the Mayor, City Attorney or City Auditor, threatened, that would in any way affect the validity of this Agreement or the City's Reimbursement Obligation. Subject to the satisfaction of the conditions of Section 4 for the Reimbursement Obligation, all acts, conditions and things necessary to be performed by the City or to have been met precedent to and in the issuing of the Reimbursement Obligation in order to make it a legal, valid and binding special obligation of the City have been performed and have been met in regular and due form as required by law; that payment for Reimbursement Obligation will have been received; that no statutory or constitutional limitation of indebtedness or taxation will be exceeded in the issuance of the Reimbursement Obligation; and that the Reimbursement Obligation will be issued pursuant to authorizing provisions of law.

Section 8. Certain Representations and Warranties of the Developer. Each of SHD and Primo represents and warrants solely on behalf of itself that:

(a) It (i) is a limited liability company, duly organized, validly existing and in full force and effect under the laws of the State of Pennsylvania, and (ii) has all requisite power and authority and all necessary licenses and permits to own and operate its properties and to carry on its business as now being conducted, and as presently proposed to be conducted.

(b) It has the authority and power to execute and deliver this Agreement, perform its obligations hereunder and construct the Public Improvements, and it has duly executed and delivered this Agreement.

(c) Its execution and delivery of this Agreement and the performance of its obligations hereunder (i) are within its authority and powers, (ii) will not conflict with or result in any breach of any of the provisions of, or constitute a default under, any agreement, its articles of organization or operating agreement, or other instrument to which it is a party or by which it may be bound, or any license, judgment, decree, law, statute, order, rule or regulation of any court or governmental agency or body having jurisdiction over it or any of its activities or properties, and (iii) have been duly authorized by all necessary action on its part.

(d) There are no actions, suits, proceedings, inquiries or investigations pending for which it has received notice, or to its knowledge threatened, against or affecting it in any court or before any governmental authority or arbitration board or tribunal that challenges the validity or enforceability of, or seeks to enjoin performance of, this Agreement or the construction of the Public Improvements, or if successful would materially impair its ability to perform its obligations under this Agreement or to construct the Public Improvements.

(e) It is not subject to an unresolved finding for recovery issued by the Auditor of State as described in Ohio Revised Code Section 9.24.

(f) It currently owns or controls all of the Parcels, waives all notice requirements for the TIF Ordinance and approves of and consents to adoption of the TIF Ordinance by City Council.

Section 9. Estoppel Certificate. Within 20 days after a request of the Developer, the City will execute and deliver to the person or entity indicated by the Developer in its request, a certificate stating: (a) that this Agreement is in full force and effect, if the same is true; (b) that the Developer is not in default under any of the terms, covenants or conditions of this Agreement, or, if the Developer is in default, specifying same; and (c) such other matters as the Developer reasonably requests. Upon such request the Developer will certify to the City that the Developer is not, to its knowledge, in default under any of the terms, covenants or conditions of this Agreement or, if the Developer is in default, the Developer will specify such default and its plan to remedy or cure such default.

Section 10. Successors; Assignment; Amendments; City Consents. This Agreement is binding upon the parties hereto and their successors and assigns. The Developer may assign this Agreement and will use commercially reasonable efforts to notify the City of any assignment. The City will cooperate with any reasonable assignment requests. Nothing in this Agreement prevents the Developer from transferring any or all of its interest in a Parcel to another person or entity.

This Agreement may only be amended by written instrument executed by all parties to this Agreement. Unless otherwise provided in this Agreement, any consent or approval of the City to be given under this Agreement may be given by the Mayor and must be given in writing.

Section 11. Events of Default and Remedies.

(a) Events of Default. Any one or more of the following constitutes an “Event of Default” under this Agreement:

- i. The Developer or City fails to timely perform or observe any material obligation as and when due under this Agreement, provided that if a *Force Majeure* (as such term is defined below) event causes the failure, the Developer or City may receive an additional period of time as is reasonably necessary to perform or observe the material obligation in light of the event if it notifies the other of the potential event and the extent of the delay promptly after becoming aware of the event.
- ii. The Developer or City makes a representation or warranty in this Agreement that is materially false or misleading at the time it is made.

As used in this Section, “Force Majeure” means any event that is not within the control of the Developer, City or its employees, contractors, subcontractors and material suppliers, including the following: acts of God; acts of public enemies; orders or restraints of any kind of the government of the United States or of the State or any of their departments, agencies, political subdivisions or officials, or any civil or military authority; insurrections; nuclear accidents; fires; restraint of government and people; explosions; pandemics or health related emergencies; and partial or entire failure of utilities.

Section 16. Entire Agreement. This Agreement constitutes the entire agreement between the parties with respect to the matters covered herein and supersedes prior agreements and understandings between the parties. The parties hereto acknowledge and agree that this Agreement is the product of an extensive and thorough, arm's length negotiation and that each party has been given the opportunity to independently review the Agreement with legal counsel, and that each party has the requisite experience and sophistication to negotiate, understand, interpret and agree to the particular language of the provisions of this Agreement. Accordingly, in the event of an ambiguity in or dispute regarding the interpretation of this Agreement, this Agreement may not be interpreted or construed against the party preparing it, and instead other rules of interpretation and construction must be utilized.

Section 17. Term. The term of this Agreement commences as of the date of this Agreement and terminates upon payment in full to the Developer of the Reimbursement Obligation.

Section 18. No Agency Relationship. The City and Developer each acknowledge and agree that in fulfilling its obligations under this Agreement, Developer is not acting as an agent of the City.

Section 19. Non-Discriminatory Hiring Policy. The Developer agrees to comply with, and will only hire contractors who agree to comply with, the City's nondiscriminatory hiring policy adopted pursuant to Section 5709.832 of the Ohio Revised Code to ensure that recipients of tax exemptions practice nondiscriminatory hiring in their operations. In furtherance of that policy, the Developer agrees that it will not deny any individual employment solely on the basis of race, religion, sex, disability, color, national origin or ancestry. This Section does not require compliance with Federal Executive Order No. 11246.

Section 20. Governing Law and Choice of Forum. This Agreement is governed by and construed in accordance with the laws of the State of Ohio. All claims, counterclaims, disputes and other matters in question between the City, its employees, contractors, subcontractors and agents, and the Developer, its employees, contractors, subcontractors and agents arising out of or relating to this Agreement or its breach will be decided in a court of competent jurisdiction within Pickaway County, Ohio.

Section 21. Exhibits. The following Exhibits are attached to this Agreement:

- (i) Exhibit A: TIF Ordinance
- (ii) Exhibit B: Public Improvement Budget and Description of Public Improvements
- (iii) Exhibit C: Form of Cost Certificate

(Signatures begin on next page)

IN WITNESS WHEREOF, the City and the Developer have caused this Agreement to be executed in their respective names by their duly authorized officers, as of the date first set forth above.

CITY OF CIRCLEVILLE, OHIO

By: _____

Title: _____

Approved as to Form:

City Auditor

FISCAL OFFICER’S CERTIFICATE

The City has no obligation to make payments pursuant to the foregoing agreement except from Service Payments to be collected for deposit into the Fund. That money has been pledged and appropriated for expenditure in accordance with the foregoing agreement. Accordingly, as fiscal officer for the City of Circleville, I hereby certify that Fund sufficient to meet the obligations of the City under the foregoing Agreement, but in an amount not greater than those Service Payments actually received by the City, have been lawfully appropriated for the purposes thereof and are available in the treasury of the City, and/or upon implementation of the processes under Sections 5709.40, 5709.42 and 5709.43 of the Ohio Revised Code, are in the process of collection to the credit of an appropriate fund, free from any previous encumbrance. This Certificate is given in compliance with Sections 5705.41 and 5705.44 of the Ohio Revised Code.

Dated: _____, 2025

City Auditor
City of Circleville, Ohio

**SHD CIRCLEVILLE, LLC, a Pennsylvania
limited liability company**

By: _____

Printed: _____

Title: _____

**PRIMO LAND GROUP, LLC, a
Pennsylvania limited liability company**

By: _____

Printed: _____

Title: _____

EXHIBIT A
TIF ORDINANCE

[to be attached]

EXHIBIT B
PUBLIC IMPROVEMENT BUDGET AND DESCRIPTION OF PUBLIC IMPROVEMENTS

Public Improvement Component	Reimbursable Cost
Stormwater Retention Pond	\$126,000
Storm Sewer Carrying Off-Site Drainage	\$217,800
Georgia Road Extension	\$950,285
Atwater Avenue Extension*	\$648,000*
Right of Way	\$775,000
TOTAL:	\$2,393,085

* Represents total cost for Atwater Avenue Extension. 50% of costs are reimbursable to Developer and 50% of costs are reimbursable to AB Contracting

[DESCRIPTION OF PUBLIC IMPROVEMENTS TO BE ATTACHED]

EXHIBIT C

FORM OF COST CERTIFICATE

(For Public Improvement Costs)

To: City of Circleville, Ohio

Attention: City Auditor

Subject: Request for Reimbursement for Public Improvements pursuant to the terms of the Tax Increment Financing Agreement (Alto-Ryan Development Project) dated as of _____, 2025 (the "Agreement") by and between the City, and SHD Circleville, LLC and Primo Land Group, LLC (the "Developer").

You are hereby requested to approve the amount of \$ _____ as Costs for the Public Improvements. All capitalized terms used in this Cost Certificate have the meanings assigned to them in the Agreement unless the otherwise defined herein.

The undersigned authorized representative of the Developer does hereby certify on behalf of the Developer that:

- (i) I have read the Agreement and definitions relating thereto and have reviewed appropriate records and documents of the Developer relating to the matters covered by this Cost Certificate.**
- (ii) The costs herein requested for approval as Costs of the Public Improvements are a proper charge as a Cost of the Public Improvements (as defined in the Agreement) paid by the Developer and have not been included in any previous Cost Certificate. The amount and nature of the portion of the Cost of the Public Improvements to be reimbursed, together with proof of payment are shown on a schedule attached hereto.**
- (iii) The Developer is in material compliance with all provisions and requirements of the Agreement, including, but not limited to, all prevailing wage requirements (attached hereto are the required prevailing wage affidavits).**
- (iv) The Costs included herein do not include any amount which is being retained under any holdbacks or retainages provided for in any applicable agreement.**
- (v) The Developer or the appropriate parties on the Developer's behalf has or have asserted its entitlement to all available manufacturer's warranties to date upon acquisition of possession of or title to those Public Improvements or any part thereof that are to be dedicated to the City, which warranties have vested in the City. Proof of all such warranties is attached hereto.**

- (vi) There are no outstanding mechanic's or materialman's liens from any contractors, subcontractors and suppliers (which would not include sellers of machinery and equipment) who have provided services or materials for portion of the Public Improvements that are the subject of this Cost Certificate and are to be dedicated to the City.

EXECUTED this ___ day of _____, 20__.

SHD CIRCLEVILLE, LLC

By: _____

Name: _____

Title: _____

PRIMO LAND GROUP, LLC

By: _____

Name: _____

Title: _____

APPROVED ON _____, 20__.

City Auditor

CITY OF CIRCLEVILLE, OHIO
ECONOMIC DEVELOPMENT PLAN
ALTO-RYAN
RESIDENTIAL INCENTIVE DISTRICTS

_____, 2025

The Plan

The purpose of this Economic Development Plan (this “Plan”) is to satisfy the requirement of Section 5709.40(A)(5)(f) of the Ohio Revised Code, which requires that an economic development plan evidence that the public infrastructure serving proposed residential tax increment financing incentive districts is inadequate to meet the development needs of the districts. This Plan has been developed to continue the efficient and effective development of the City of Circleville, Ohio (the “City”).

Proposed Development

This Plan relates to property in the City to be developed by Ryan Homes as depicted on Attachment A.

The development planned consists of approximately 155 single-family homes. Creating a new, single-family residential development will provide new housing stock in the City and help increase property values in the area. Sales prices for the single-family homes are currently expected to average approximately \$300,000-\$325,000 depending on product type and square footage. The property is currently undeveloped—there are no buildings or structures on the property.

The above-described properties are referred to herein as the “Incentive Districts” or the “Property”. The current development plans for the Property are contained in Attachment A.

Proposed Incentive Districts

The City is considering the creation of residential Tax Increment Financing (TIF) Incentive Districts (the “Incentive Districts”) encompassing the proposed development. The Incentive Districts are essential to fund the necessary infrastructure improvements for the development described below and will also create a neighborhood that will continue to grow over time and increase the City’s collection of income taxes and, over time, real property taxes for the City and other taxing subdivisions.

Public Infrastructure Improvements

Payments in lieu of taxes collected from the proposed Incentive Districts will fund public infrastructure improvements necessary to support the residential development, including, without limitation, roadway improvements including, construction of roadway improvements, acquisition of related rights of way and easements, water system improvements, sanitary sewer improvements, storm drainage improvements, pedestrian sidewalks and bike paths, street lights, gas facilities, electrical facilities and all appurtenances thereto, and the maintenance of public roads and highways and water and sewer lines within and adjacent to each Incentive District and, the acquisition of all necessary rights of way, as well as other public infrastructure improvements identified by the City, in the City’s sole discretion, and to the extent permitted by applicable Ohio law from time to time.

The public infrastructure improvements will help solve existing infrastructure needs in the City and improve the capacity of infrastructure to handle the increased demand placed on it by the development of the Property, all of which will help to attract new families to the City, increase property values and support the increase of housing stock. The City will benefit as a whole from the development and construction of the public infrastructure improvements.

Analysis and Assessment

The proposed residential development described in this Plan will help the City to enhance the safety and functionality of the community's roadway system and storm sewer system as well as play a vital role in the growth and preservation of the community through planned development.

The proposed residential development will create an urgent need for infrastructure upgrades in this area of the City. The proposed Incentive Districts will assist in financing public infrastructure improvements vital to the growth and development of the Property but will also aid in attracting new families—a vital factor to the overall development of the City.

This project will allow the City to upgrade its roadway system and storm sewer system. The proposed residential development will provide desired housing for population growth and a strengthened tax base for the City.

Conclusion

Residential development will be an important catalyst to the City's economic development success, and the Property will serve as a catalyst for success in the economic development of the City. The residential development will provide the desired housing for the growing population, while the public infrastructure improvements will support the residential development, and provide for new economic development in the City. The proposed Incentive Districts are located in an area identified by the City for growth and development. This project will provide critical family housing and necessary supporting infrastructure as the City's population and commercial activity increases.

Attachments

Attachment A: Current development plans for the Incentive Districts

**CERTIFICATE OF CITY ENGINEER
PURSUANT TO OHIO REVISED CODE SECTION 5709.40(A)(5)(f)**

The developer of the Incentive Districts shown on the attached map intends to develop residential subdivisions with approximately 155 single-family residential units within the City in order to increase available housing options within the City. Each of the Incentive Districts shown on the attached map are less than three hundred (300) acres in size and have a continuous boundary. Pursuant to Ohio Revised Code Section 5709.40(A)(5)(f), I hereby certify that the public infrastructure serving the Incentive Districts shown on the attached maps is inadequate to meet the development needs of the Districts as evidenced by the development plans for the Incentive Districts.

**City Engineer
City of Circleville, Ohio**

ATTACHMENT A

DESCRIPTION OF PROPERTY AND INCENTIVE DISTRICTS

The Property consists of those parcels identified in the records of the Pickaway County Auditor as having the permanent parcel identification numbers noted below. It is expected that one or more applications may be submitted to the City to re-plat the parcels and convey fee simple ownership to future owners of what is currently anticipated to include one hundred and fifty five (155) single-family homes. For the avoidance of doubt, the parcels to be included within each of the Incentive Districts shall consist of, and the authorizations of the Ordinance to which this **EXHIBIT A** is attached shall apply to, Pickaway County Auditor's Permanent Parcel Identification Numbers: A0511150000100 and A0511150000190 comprising the parcels highlighted below, as such parcels may be sub-divided, combined, re-combined, re-numbered, or re-platted from time to time, as follows:



A map of the Incentive Districts is further included, below and as follows:

[See Incentive District Mapping Attached]