

RESOLUTION NO. 2025-24

A RESOLUTION ACCEPTING, APPROVING, AND RATIFYING THE SUBMITTED RECOMMENDATIONS OF THE TAX INCENTIVE REVIEW COUNCILS, AND DECLARING AN EMERGENCY

WHEREAS, the Village of Minerva Park, Ohio has the statutory authority to create various zones that provide economic development incentives, which include Community Reinvestment Areas and Tax Increment Financing Districts; and

WHEREAS, upon their creation of such zones, the Village may consider entering into agreements with private sector entities engages in economic development, which divert or abate tax revenues as an incentive to encourage particular economic projects to occur; and

WHEREAS, in the creation of these zones, ORC 5709.85 provides that a Tax Incentive Review Council (TIRC) shall be as required to review these agreements between the Village and the private sector entities to establish compliance to the terms of the agreements, and

WHEREAS, each TIRC is mandated to review and make a formal recommendation as to the compliance of the terms of each agreement in its zone on an annual basis for the preceding year concluding on December 31st; and

WHEREAS, the recommendation of each TIRC is required to be acted on by Council

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE VILLAGE OF MINERVA PARK OF FRANKLIN COUNTY, OHIO

- Section 1.** That the Tax Incentive Review Council required to review agreements as of December 31, 2024 have done so and have forwarded their recommendations to Village Council.
- Section 2.** That Council hereby accepts, approves, and ratifies the TIRC's recommendations.
- Section 3.** It is hereby found and determined that all formal actions of this Council concerning and relating to the adoption of this Resolution were adopted in an open meeting of this Council, and that any and all deliberations of this Council and any of its committees that resulted in such formal action were in meetings open to the public, in compliance with all legal requirements of the laws of the State of Ohio.
- Section 4.** All prior legislation, or any parts thereof, which is/are inconsistent with this Resolution is/are hereby repealed as to the inconsistent parts thereof.
- Section 5.** This Resolution is hereby declared to be an emergency measure, necessary for the preservation of the public health, safety, and welfare, to wit: to submit the TIRC report in as timely a manner as possible as required by law.

First Reading: October 9, 2025
Second Reading: October 23, 2025
Third Reading: Waived
Passed: October 23, 2025

Tiffany Southard, Mayor

ATTEST

APPROVED AS TO FORM

Jeffrey Wilcheck, Fiscal Officer

Jesse Shamp, Solicitor



Village of Minerva Park

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MAYOR
Tiffany Southard

FISCAL OFFICER
Jeffrey Wilcheck

August 18, 2025

Tax Incentive Review Commission Meeting 10:00 am

Introductions-Mayor

Meeting called to order

Approval of 2024 meeting minutes

TIF review

Tax Incentive Review Council Adjourn

COUNCIL MEMBERS

JP Martin
Jason Camara

Cathy Paessun
Anastasia Koss

Tommy Grant
Tony Pinter

TIF ROSTER 8/18/25

Michael Stinziano (Franklin County Auditor's Office/Chair),

Tiffany Southard (Village of Minerva Park Mayor),

Jeffrey Wilcheck (Village of Minerva Park Fiscal Officer),

Jan Heichel (Blendon Township Trustees),

Cathy Shinaberry (Blendon Township Trustees),

Nicole Marshall (Westerville City Schools),

Lois Carson (Franklin County Commissioner Appointee), Anthony Jones (County Commissioner Representative)

Also in attendance: Emma Mulvaney (Legal Counsel), Will Scarbrough (County Tax Incentives Supervisor & TIRC Representative), Cathy Paessun (Councilperson/Resident) and Barbara Sutton (Clerk/Resident)

Village of Minerva Park
Tax Incentive Review Council (TIRC)
Meeting Minutes
Date: August 18, 2025

1. Call to Order

The meeting was called to order by **Michael Stinziano**, Franklin County Auditor and Statutory Chairperson of the TIRC.

2. Roll Call / Attendance

TIRC Members Present:

- **Michael Stinziano**, Franklin County Auditor, Chairperson
- **Tiffany Southard**, Mayor, Village of Minerva Park
- **Jeff Wilcheck**, Finance Officer, Village of Minerva Park
- **Nicole Marshall**, Treasurer, Westerville City Schools

Additional Attendees:

- **Barbara Sutton**, Resident, Administrative Assistant
- **Cathy Paessun**, Resident
- **Sarah Elder**, TIRC Representative, Franklin County Auditor's Office

No additional attendees were noted for the record.

3. Approval of Minutes from Previous Meeting

Minutes from the **August 2, 2024** meeting were reviewed.

No corrections or changes were requested.

Motion: To approve the 2024 meeting minutes as presented.

- **Moved by:** [Unspecified member]
- **Seconded by:** [Unspecified member]
- **Vote:** All in favor, none opposed, no abstentions.

Result: Motion carried.

4. Review of 2024 TIF Report

TIF Financial Summary (Year 2024):

- **Revenue Received:** \$700,918

- **Expenditures:** \$696,288
- **Fund Balance:** \$6,176

Additional Notes:

- TIF established in **2017** (30-year term; 23 years remaining).
- **Outstanding Debt:** \$7.2 million issued against PILOT payments.
- **TIF Project:** MI Development — funds reimbursed MI Homes for infrastructure improvements.
- Approximately **250 homes** included in the completed development.

Motion: To accept the 2024 TIF report, find it in compliance, and recommend continuation.

- **Moved by:** [Unspecified member]
 - **Seconded by:** [Unspecified member]
 - **Vote:** All in favor, none opposed, no abstentions.
- Result:** Motion carried.

5. Other Business

Virtual TIRC Policy:

A motion was presented to adopt a **Virtual Meeting Policy** for the TIRC.

- **Moved by:** [Unspecified member]
 - **Seconded by:** [Unspecified member]
 - **Vote:** All in favor, none opposed, no abstentions.
- Result:** Motion carried.

6. Adjournment

No further business was brought forward.

The meeting was **adjourned** by Chairperson Stinziano.

Submitted by:

Barbara Sutton: Administrative Assistant, Village of Minerva Park

[Name], [Title]

Approved by: _____

Michael Stinziano, Chairperson

TIF Report

Municipality MINERVA PARK CORP
TIF Name MINERVA PARK RESIDENTIAL (2018-2047) TIF
TIF Ordinance 04-2016
First Year 2018 **Last Year** 2047
Levy Sharing Y
School or Non-School TIF Y
JVSD

Tax Year 2024
Percent of TIF 100
Project Number 90-264
Number of years total 30
Revenue Sharing Y
School District WESTERVILLE CSD

Project History

No infrastructure improvements were made in 2024.

Photo (If Provided by Municipality)

Fund Balance \$6,177
Funds Received this Year \$700,919
Expenditures \$692,688

Balance Owed \$7,239,637
Funds Received Total \$3,086,351

Expenditure Details

County auditor collection fees, revenue shared with county agencies, and debt service.