



MAYOR LEE W. WILKINSON

Mayor, City of Tiffin

o: 419.448.5401

mayor@tiffinohio.gov

NOTICE

To: Board of Education of the Tiffin City School District
244 South Monroe Street
Tiffin, OH 44883
Attention: Superintendent

Re: City of Tiffin
Community Reinvestment Area Proceedings

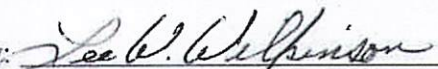
Pursuant to Ohio Revised Code Sections 3735.671 and 5709.83, the City of Tiffin is hereby providing notice that the City Council intends to consider passage of an ordinance (the "CRA Ordinance") that would approve the Community Reinvestment Area (CRA) Agreement relating to a commercial redevelopment of real property located at 680 West Market Street, Tiffin, Ohio designated as Parcel No. Q53-03-126516-00-00 (the "Project"). The proposed CRA Agreement would provide a 75% property tax exemption for twelve (12) years on real property improvements associated with the Project. A copy of the application and proposed CRA Agreement is attached hereto.

City Council plans to consider and may pass the CRA Ordinance at its meeting to be held as early as December 15, 2025, which meeting would commence at 7:00 p.m. at Tiffin City Hall, 51 East Market Street, Tiffin, Ohio 44883. It is contemplated that the CRA Ordinance will be effective immediately upon such passage.

Any comments which you may have concerning the proposed CRA Ordinance should be made to the Mayor of the City prior to that meeting. Please let the undersigned know if additional information is required. Your cooperation in connection with this mutually beneficial project for the community is much appreciated.

CITY OF TIFFIN, OHIO

Dated: Nov. 19, 2025

By: 
Mayor Lee W. Wilkinson

Upon receipt, please sign and date one copy of this notice and return the signed copy to the City for the City's files.

Received: Board of Education of the
Tiffin City School District

Date: _____, 2025

By: _____

Title: _____

City Hall

51 E. Market St. | Tiffin, Ohio 44883
www.tiffinohio.gov

COMMUNITY REINVESTMENT AREA TAX EXEMPTION AGREEMENT

This Agreement made and entered into by and between the City of Tiffin, Ohio, an Ohio municipal corporation, with its main offices located at 51 E. Market Street, Tiffin, Ohio 44883 ("Tiffin") and Tiffin Westgate, Ltd., an Ohio limited liability company, with offices located at 30050 Chagrin Blvd, Suite 360, Pepper Pike, Ohio 44124 ("Property Owner").

RECITALS

A. Tiffin has encouraged the development of real property and the acquisition of personal property located in the area designated as Community Reinvestment Area #5 ("CRA #5").

B. Property Owner is desirous constructing a 40,280 square foot former Gordman's retail store into a new Variety Store's retail store operating under the "Big Lots" name located at 680 West Market Street, Tiffin, Ohio designated as Parcel No. Q53-03-126516-00-00 by the Seneca County Auditor's office (the "PROJECT") within the boundaries of the aforementioned CRA #5, provided that the appropriate development incentives are available to support the economic viability of said PROJECT.

C. The Council of the City of Tiffin, Ohio, by Ordinance No. 16-4 adopted February 1, 2016, designated an area of Tiffin as "Community Reinvestment Area #5" pursuant Chapter 3735 of the Ohio Revised Code.

D. The Director of Development of the State of Ohio, effective March 21, 2016, determined that the aforementioned area designated in said Ordinance No. 16-4 contained the characteristics set forth in Section 3735.66 of the Ohio Revised Code and confirmed said area as a Community Reinvestment Area under said Chapter 3735.

E. The Council of the City of Tiffin, Ohio, by Ordinance No. 2025-45 adopted June 2, 2025, expanded the area of "Community Reinvestment Area #5" pursuant Chapter 3735 of the Ohio Revised Code.

F. The Director of Development of the State of Ohio, effective July 15, 2025, determined that the aforementioned expanded area designated in said Ordinance No. 2025-45 contained the characteristics set forth in Section 3735.66 of the Ohio Revised Code and confirmed said area as a Community Reinvestment Area under said Chapter 3735.

G. The City of Tiffin, having the appropriate authority for the stated type of project, is desirous of providing the Property Owner with incentives available for the development of the PROJECT in said CRA #5 under Chapter 3735 of the Ohio Revised Code.

H. Property Owner has submitted a proposed agreement application to the City of Tiffin ("APPLICATION"), which is attached as Exhibit A.

I. The City of Tiffin has investigated the application of the Property Owner and has recommended the same to the Council of City of Tiffin on the basis that Property Owner is

qualified by financial responsibility and business experience to create and preserve employment opportunities in said CRA #5 and improve the economic climate of the City of Tiffin.

J. The project site as proposed by the Property Owner is located in the Tiffin City School District and Vanguard-Sentinel Career & Technology Centers, joint vocational school district, and each school district has been notified in accordance with Sections 3735.671(A)(1) and 5709.83 of the Ohio Revised Code of the proposed CRA exemption, and given a copy of the APPLICATION.

K. Pursuant to Section 3735.67(A) and in conformance with the format required under Section 3735.671(B) of the Ohio Revised Code, the parties hereto desire to set forth their agreement with respect to matters hereinafter contained.

AGREEMENT

In consideration of the mutual covenants hereinafter contained and the benefit to be derived by the parties from the execution hereof, the parties agree as follows:

1. The Property Owner shall construct a commercial retail store located at 680 West Market Street, Tiffin, Ohio and assigned Parcel No. Q53-03-126516-00-00 by the Seneca County Auditor's office. The PROJECT will involve a total investment of \$1,795,000.00 in new construction. The PROJECT will begin January 7, 2026 and all construction and installation is anticipated to be completed by March 31, 2026.

2. The Property Owner currently has 0 full-time permanent employees, 0 part-time permanent employees, and 0 full-time temporary employees at the PROJECT. The Property Owner estimates that it will create, due to the remodeling or construction of the aforesaid facility, the following:

a. The equivalent of 25 new employment opportunities, which include 10 new full-time permanent job opportunities, 15 new part-time permanent job opportunities, and 0 temporary job opportunities; and

b. This increase in the number of employees will result in approximately \$300,000.00 of new annual payroll for the Property Owner.

3. The City of Tiffin hereby grants Property Owner a tax exemption for real property improvements made to the PROJECT site pursuant to Sections 3735.65 through 3735.70 of the Ohio Revised Code and shall be in the following amounts:

Exemption Term: 12 years

Percentage of Exemption: 75%

The exemption commences the first year for which the real property would first be taxable were that property not exempted from taxation. No exemption shall commence after December 31, 2027 nor extend beyond December 31, 2038.

Property Owner must file the appropriate tax form (DTE 24) with the County Auditor to effect and maintain the exemptions covered in the agreement.

4. Property Owner shall pay such real property taxes as are not exempted under this agreement and are charged against such property and shall file all tax reports and returns as required by law. If Property Owner fails to pay such taxes or file such returns and reports, exemptions from taxation granted under this agreement are rescinded beginning with the year for which such taxes are charged or such reports or returns are required to be filed and thereafter.

5. Property Owner hereby certifies that at the time this agreement is executed, Property Owner does not owe any delinquent real or tangible personal property taxes to any taxing authority of the State of Ohio, and does not owe delinquent taxes for which Property Owner is liable under Chapter 5733, 5735, 5739, 5741, 5743, 5747, or 5753 of the Revised Code, or, if such delinquent taxes are owed, Property Owner currently is paying the delinquent taxes pursuant to an undertaking enforceable by the State of Ohio or an agent or instrumentality thereof, has filed a petition in bankruptcy under 11 U.S.C.A. 101, et seq., or such a petition has been filed against Property Owner. For the purposes of the certification, delinquent taxes are taxes that remain unpaid on the latest day prescribed for payment without penalty under the chapter of the Revised Code governing payment of those taxes.

6. City of Tiffin shall perform such acts as are reasonably necessary or appropriate to effect, claim, reserve, and maintain exemptions from taxation granted under this agreement including, without limitation, joining in the execution of all documentation and providing any necessary certificates required in connection with such exemptions.

7. If for any reason the Director of the Ohio Department of Development revokes certification of the zone, or City of Tiffin revokes the designation of the zone, entitlements granted under this agreement shall continue for the number of years specified under this agreement, unless Property Owner materially fails to fulfill its obligations under this agreement which continues for ten (10) business days after written notice from the City of Tiffin, and City of Tiffin terminates or modifies the exemptions from taxation pursuant to this agreement.

8. If Property Owner materially fails to fulfill its obligations under this agreement, or if City of Tiffin determines that the certification as to delinquent taxes required by this agreement in Section 10 below is fraudulent, City of Tiffin may terminate or modify the exemptions from taxation granted under this agreement.

9. Property Owner shall provide to the proper Tax Incentive Review Council any information reasonably required by the council to evaluate the Property Owner's compliance with the agreement, including returns filed pursuant to section 5711.02 of the Ohio Revised Code if requested by the council.

10. Property Owner affirmatively covenants that it does not owe: (1) any delinquent taxes to the State of Ohio or a political subdivision of the State; (2) any moneys to the State or a state agency for the administration or enforcement of any environmental laws of the State; and (3) any other moneys to the State, a state agency or a political subdivision of the State that are past due, whether the amounts owed are being contested in a court of law or not.

11. This agreement is not transferrable or assignable to successor owners of the real property identified herein without the express, written approval of City of Tiffin.

12. Exemptions from taxation granted under this agreement shall be revoked if it is determined that Property Owner, any successor to that person, or any related member (as those terms are defined in division (E) of 3735.671 of the Ohio Revised Code) has violated the prohibition against entering into this agreement under Division (E) of Section 3735.671 or Section 5709.62 or 5709.63 of the Ohio Revised Code prior to the time prescribed by that division or either of those sections.

13. Property Owner and City of Tiffin acknowledge that this agreement must be approved by formal action of the legislative authority of City of Tiffin as a condition for the agreement to take effect. This agreement takes effect upon such approval.

14. City of Tiffin has developed a policy to ensure recipients of CRA #5 tax benefits practice non-discriminating hiring in its operations. By executing this agreement, Property Owner is committing to following non-discriminating hiring practices acknowledging that no individual may be denied employment solely on the basis of race, religion, sex, disability, color, national origin, or ancestry.

15. Property Owner affirmatively covenants that it has made no false statements to the State or local political subdivision in the process of obtaining approval for the CRA #5 incentives. If any representative of Property Owner has knowingly made a false statement to the State or local political subdivision to obtain the CRA #5 incentives, Property Owner shall be required to immediately return all benefits received under the CRA #5 Agreement pursuant to ORC Section 9.66 (C)(2) and shall be ineligible for any future economic development assistance from the State, any state agency or a political subdivision pursuant to ORC Section 9.66(C)(1). Any person who provides a false statement to secure economic development assistance may be guilty of falsification, a misdemeanor of the first degree, pursuant to ORC 2921.13(D)(1), which is punishable by a fine of not more than \$1,000 and/or a term of imprisonment of not more than six months.

IN WITNESS WHEREOF, the City of Tiffin, Ohio, by Mayor Lee W. Wilkinson, has caused this instrument to be executed this ____ day of _____, 2025, and Tiffin Westgate, Ltd., by Dominic A. Visconsi, Jr., its Managing Member, has caused this instrument to be executed on this ____ day of _____, 2025.

Tiffin Westgate, Ltd.

Dominic A. Visconsi, Jr.
Managing Member

City of Tiffin, Ohio

Lee W. Wilkinson
Mayor

Approved as to form:

Zachary E. Fowler
City of Tiffin Director of Law