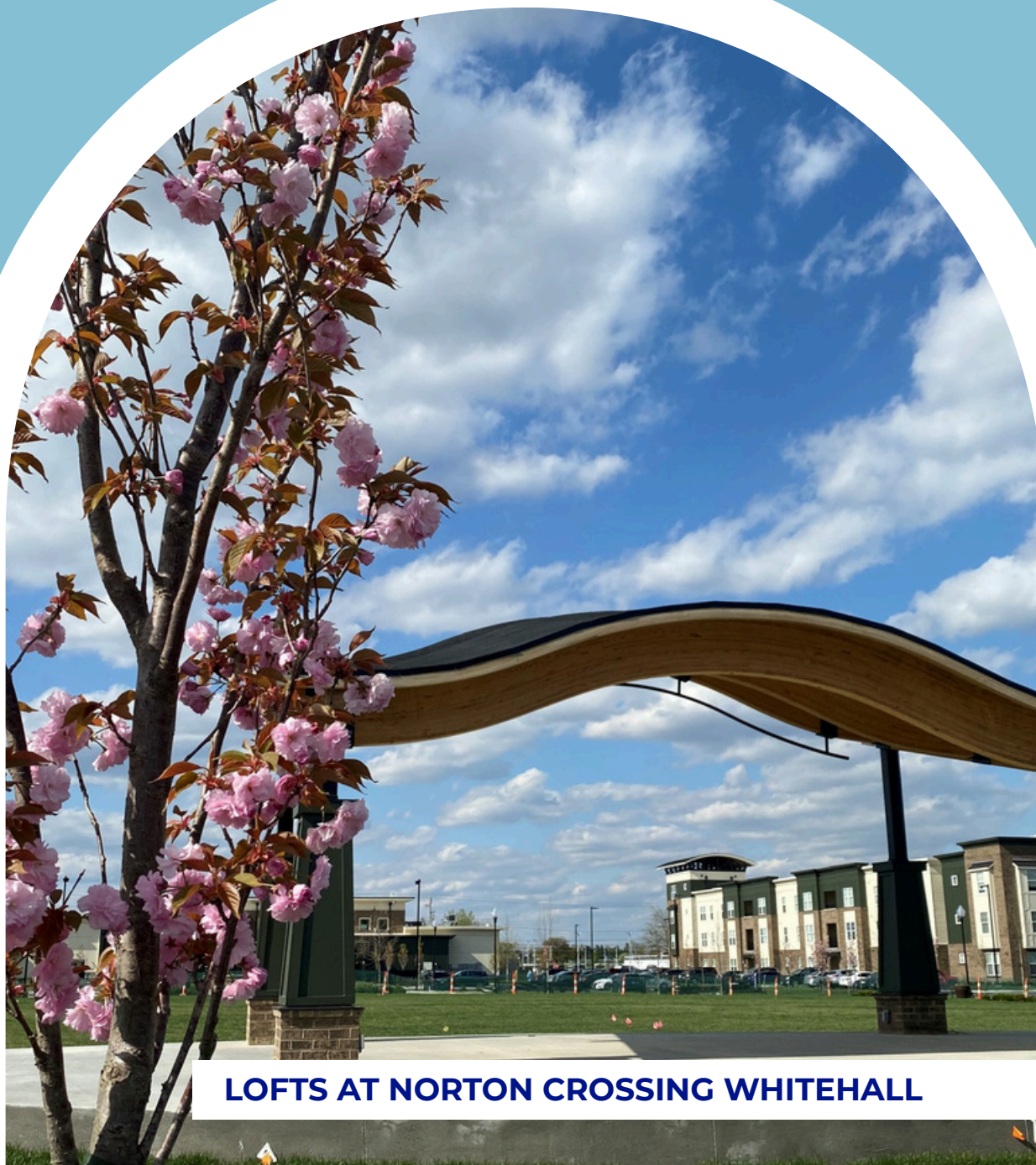
FRANKLIN COUNTY TAX INCENTIVE REVIEW COUNCIL

MICHAEL STINZIANO
Franklin County Auditor
CONNECT. PROTECT. REASSESS.

2026 REPORT



LOFTS AT NORTON CROSSING WHITEHALL

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INTRODUCTORY LETTER

One of the various duties of the County Auditor is their statutory obligation to serve as the chair of their County's Tax Incentive Review Councils (TIRC). In this role as your County Auditor, I and the members of the various TIRCs evaluate the productivity and effectiveness of tax incentives, as required by Ohio law and approved by the local municipality. Your Auditor's office is also responsible for administering the county's tax incentives created and granted by the villages, townships and cities across the county.



This 2026 annual Tax Incentive Review Council (TIRC) Report explores not just the statistics surrounding tax incentives but also provides an analysis of incentives and what they do and do not do for our neighborhoods. Your Auditor's office is committed to transparency and accountability regarding the various tax incentives, and our goal is to help residents understand how each incentive affects our neighborhoods and community.

The goal of this report is to give not only a greater understanding of individual incentives, but also to learn more about the overall role incentives play throughout Franklin County. The TIRC's role is not to pass judgment on the original creation of a tax incentive.

Similar to past TIRC reports, the Auditor's office engaged two expert economists, Dr. Mark Partridge and Dr. Nick Messinger, to examine aspects of the tax incentives implemented throughout the county. This year, the economists examined the effects of Community Reinvestment Area (CRA) incentives on properties after they have expired. They had previously examined CRAs in their 2021 report but did not have enough data to examine the aftereffects of the incentives.

INTRODUCTORY LETTER

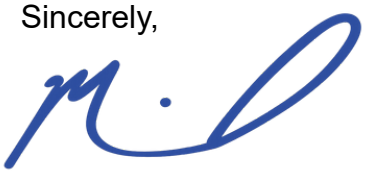
Now armed with five more years of data, the economists suggest that it potentially takes decades after an abatement expires for public service agencies to recoup the foregone tax revenue from the abatement period, which raises important questions about the long-term fiscal benefits of CRA incentives. At the same time, the study concluded that home prices carried a premium of 12.3% the year that the CRA expires. However, that number starts to decline, and by the third year after a CRA has expired, there is no positive price effect for ever having received a CRA. The economists also note that even though the positive effects of the CRA decline, appraisal prices of properties with expired CRAs did not decline, and those higher values could push out lower-income residents who can no longer afford to live where the CRA once existed. One of their primary conclusions was that policy makers should put considered thought into the approval of new CRAs to account for the long-term impact of foregone tax revenues and to avoid unintended consequences, such as priced-out residents.

Along with the annual TIRC report, your Auditor's office continues to update the Auditor's office Tax Incentive Hub. The Hub is a one-stop shop for information about incentives that are in use. It includes an interactive GIS map that allows you to see where incentives are used in the county and what those tax incentives involve. The Hub is available on the Auditor's office website at auditor.franklincountyohio.gov/taxincentives, and has been updated with the results of 2026 TIRCs.

I hope this annual report and the updated Tax Incentive Hub will provide you with additional insight on the tax incentive programs in your neighborhood and throughout Franklin County.

As always, the goal of your Franklin County Auditor's Office is to serve the community in a transparent way and to share the work and analysis of the office for the benefit of the residents and businesses of Franklin County. Never hesitate to contact me with any questions or feedback about this report or any other aspects of your Auditor's office.

Sincerely,



MICHAEL STINZIANO
Franklin County Auditor

OVERVIEW

Understanding the Tax Incentive Review Council

State and local governments use tax incentives as economic development tools to encourage private investment, support job creation and retention, promote redevelopment, and advance other community development objectives. In Franklin County, the Tax Incentive Review Council (TIRC) provides the annual review mechanism for certain property tax incentives created by local governments. This council, established under Ohio Revised Code Section 5709.85, designates the county auditor, or the auditor's designee, as chair of the TIRC and establishes the Council's responsibilities for reviewing the performance and compliance of incentives subject to its oversight. This provides an important layer of oversight and transparency after an incentive has been approved.

While Ohio law authorizes a variety of economic development programs, the TIRC process in Franklin County monitors three primary types of property tax incentives: Community Reinvestment Areas (CRAs), Enterprise Zones (EZs), and Tax Increment Financing (TIF) projects.

Community Reinvestment Areas (CRAs) are geographic districts designated by municipalities, or by counties in unincorporated areas, in which qualifying property owners may receive exemptions from property taxes associated with new construction or improvements to real property. CRAs are intended to encourage investment and redevelopment by reducing the property tax impact associated with those improvements. Depending on the program and agreement, CRA incentives may apply to residential or commercial property. There are two types of CRA Projects. The first is a Pre-1994 CRA that generally provides property tax exemptions automatically for qualifying improvements, while the second is a Post-1994 CRA that requires a formal agreement authorized by the legislative authority that establishes investment, job creation, payroll, and annual reporting requirements.

Enterprise Zones (EZs) provide property tax exemptions for qualifying new real property investment by commercial and industrial businesses. Enterprise Zones may be established at the municipal or county level, with the local government entering into an agreement with the business receiving the incentive. These agreements typically establish the terms of the exemption and the investment, employment, payroll, or other commitments expected from the business in return.

OVERVIEW

Tax Increment Financing operates differently from a traditional property tax abatement. Rather than reducing the total amount of property tax associated with a property, a TIF District redirects all or a portion of the revenue generated by increases in property value to a designated public purpose within a defined district. Local governments commonly use these revenues to finance infrastructure and other public improvements associated with development. Because TIF changes how property tax revenues are distributed, it can also affect the revenues that would otherwise flow to property tax-dependent jurisdictions or public services.

Additional Key Terms and Definitions

Abatement Value: The value of property improvements that is exempt from property taxation through an approved CRA abatement program. This includes the increased property value resulting from new construction or improvements to an existing property.

Foregone Taxes: The amount of property tax revenue that would have been collected if a tax abatement had not been granted. These taxes represent revenue that taxing jurisdictions do not receive during the abatement period.

Diverted TIF Tax: Property tax payments generated from increases in property value within a TIF district that are directed toward eligible public improvements or other authorized purposes rather than distributed to taxing jurisdictions. These payments, commonly called service payments in lieu of taxes, are generally used to finance infrastructure and improvements that support development.

OVERVIEW

The Annual TIRC Process

Each year, TIRCs review active incentives subject to statutory review throughout Franklin County. The review examines the status and performance of individual incentive agreements and projects, including applicable investment, employment, payroll, property development, and other commitments established when the incentive was approved. It is important to note that the TIRC does not review every active CRA incentive. Residential CRA abatements are generally not reviewed, but the Franklin County Auditor provides this information within the final TIRC Report.

The process brings together information maintained by the Franklin County Auditor's Office, local jurisdictions, incentive recipients, and other parties involved with the incentive to assess performance and compliance. TIRC members vary by community, but generally consist of representatives from the legislative authority, local school districts, vocational school districts, and residents. The TIRCs meet annually to review the applicable incentives within each participating jurisdiction, consider the available performance information, and determine whether the incentive is meeting its established requirements.

Consistent with Ohio Revised Code Section 5709.85, the TIRC uses these determinations to make written recommendations regarding the continuation, modification, or cancellation of applicable agreements. These recommendations are submitted to the appropriate legislative authority, which is required to consider and act upon the recommendations. The statute requires TIRC recommendations to be submitted by September 1 each year and requires the legislative authority to meet and vote to accept, reject, or modify the recommendations within 60 days of receiving them.

The TIRC serves as an ongoing accountability mechanism between the initial approval of an economic development incentive and its eventual expiration or termination. The annual process also creates a countywide record of how tax incentives are being used and provides policymakers and the public with greater transparency into both the scale of tax incentives in Franklin County and the performance of the projects receiving them.

Earlier this year, Ohio Revised Code § 9.66(D) established that any information submitted to a political subdivision or a tax incentive review council by an applicant or recipient of economic development assistance is considered confidential and not a public record. **While this TIRC Report includes information submitted by municipalities and townships that participated in a 2026 TIRC meeting, some material is redacted due to the confidentiality requirements outlined in that code.**

EXECUTIVE SUMMARY

State and local governments use tax incentives as economic development tools to attract and retain business investment, create and preserve jobs, encourage redevelopment, reduce blight, and advance other community priorities. Tax incentives are widely used throughout Franklin County, with the expectation that each incentive will generate measurable public benefits, such as increased property values, new private investment, employment and payroll growth, or other economic and community benefits.

The Tax Incentive Review Council (TIRC) provides annual oversight of these incentives by reviewing the performance and compliance of each applicable project. Through this process, the TIRC evaluates whether projects are meeting the commitments established in their incentive agreements and complying with applicable state law. Based on its review, the TIRC makes recommendations to the appropriate local jurisdiction regarding the continued status of each incentive.

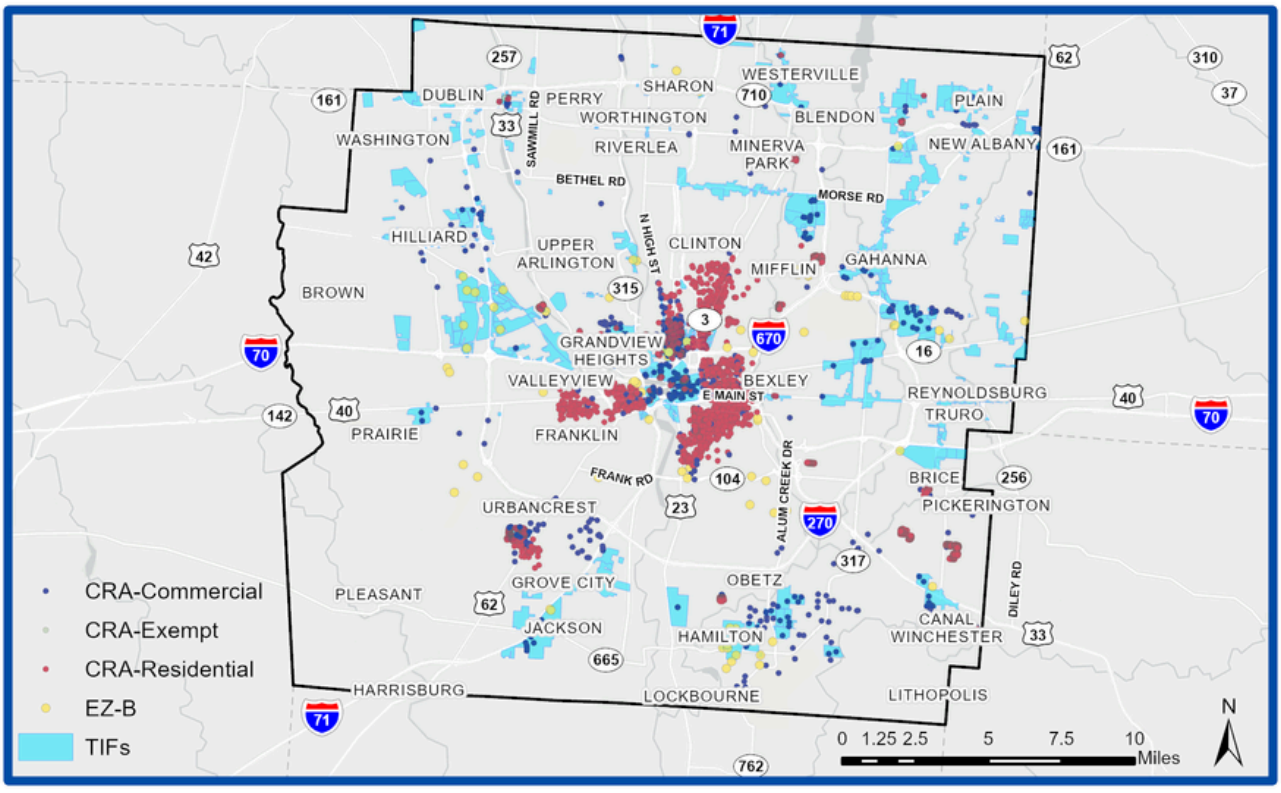
This year, there were **28 TIRC meetings throughout Franklin County** to review active tax incentive programs. In total, the TIRC review encompassed **344 Community Reinvestment Area (CRA)** and **Enterprise Zone (EZ) Projects** that consisted of **420 parcels**. Although not reviewed by the TIRC, eight communities provided property tax abatements to **7,277 residential parcels** in Franklin County. The TIRC also reviewed **286 Tax Increment Financing (TIF) Districts** that consisted of **29,792 parcels**.

The 2026 TIRC Report provides a countywide compilation of the tax incentives reviewed through the annual TIRC process and the data used to assess the status, performance, and compliance of each applicable incentive.

EXECUTIVE SUMMARY
TIRC MEETING HIGHLIGHTS & FRANKLIN COUNTY INCENTIVE MAP

Highlights from the 2026 TIRC meetings in Franklin County

- Number of Abated Projects Reviewed by the TIRC: 345
- Number of Commercial CRA/EZA Abated Parcels Reviewed by the TIRC: 420
- Number of Commercial CRA Abatements: 1,176*
- Number of Residential CRA Abatements: 7,277*
- Foregone Tax from CRA/EZA Abatements on Commercial: $225,013,930*
- Total CRA/EZA Abated Value: $8,275,162,700*
- Number of TIF Districts Reviewed by the TIRC: 286
- Number of TIF Parcels: 29,792
- Diverted TIF Tax: $195,661,054



This map geographically illustrates all of the active CRAs, EZAs, and TIFs within Franklin County during 2025.

EXECUTIVE SUMMARY
2025 FRANKLIN COUNTY ABATEMENTS

CRA Summary

- Total Number of CRA-Abated Projects (many involve more than one parcel) reviewed at the TIRC: 269
- Total CRA-Abated Parcels (including residential units): 8,378 (37% increase from 2025)
  - Commercial CRA Parcels: 1,101*
  - Residential CRA Parcels: 7,277*
- Total CRA Foregone Tax (Commercial): $198,744,915*
  - An increase of 21% over last year ($164,088,355)
- Total CRA-Abated Value: $7,314,911,000*
- An increase of 18% over last year ($6,180,922,800)

EZA Summary

- Total EZ-Abated Parcels: 75
  - An increase of 17% over last year (64)
- Total EZ Foregone Tax: $26,269,016
  - An increase of 8% over last year ($24,407,173)
- Total EZ Abated Value: $960,251,700
  - A decrease of 6% over last year ($908,174,000)

2025 Abatement Activations

137 Commercial Activated
42 Commercial Expired
1,881 Residential Activated
138 Residential Expired



BOB CRANE COMMUNITY CENTER, UPPER ARLINGTON

*Includes data not reported to the TIRC

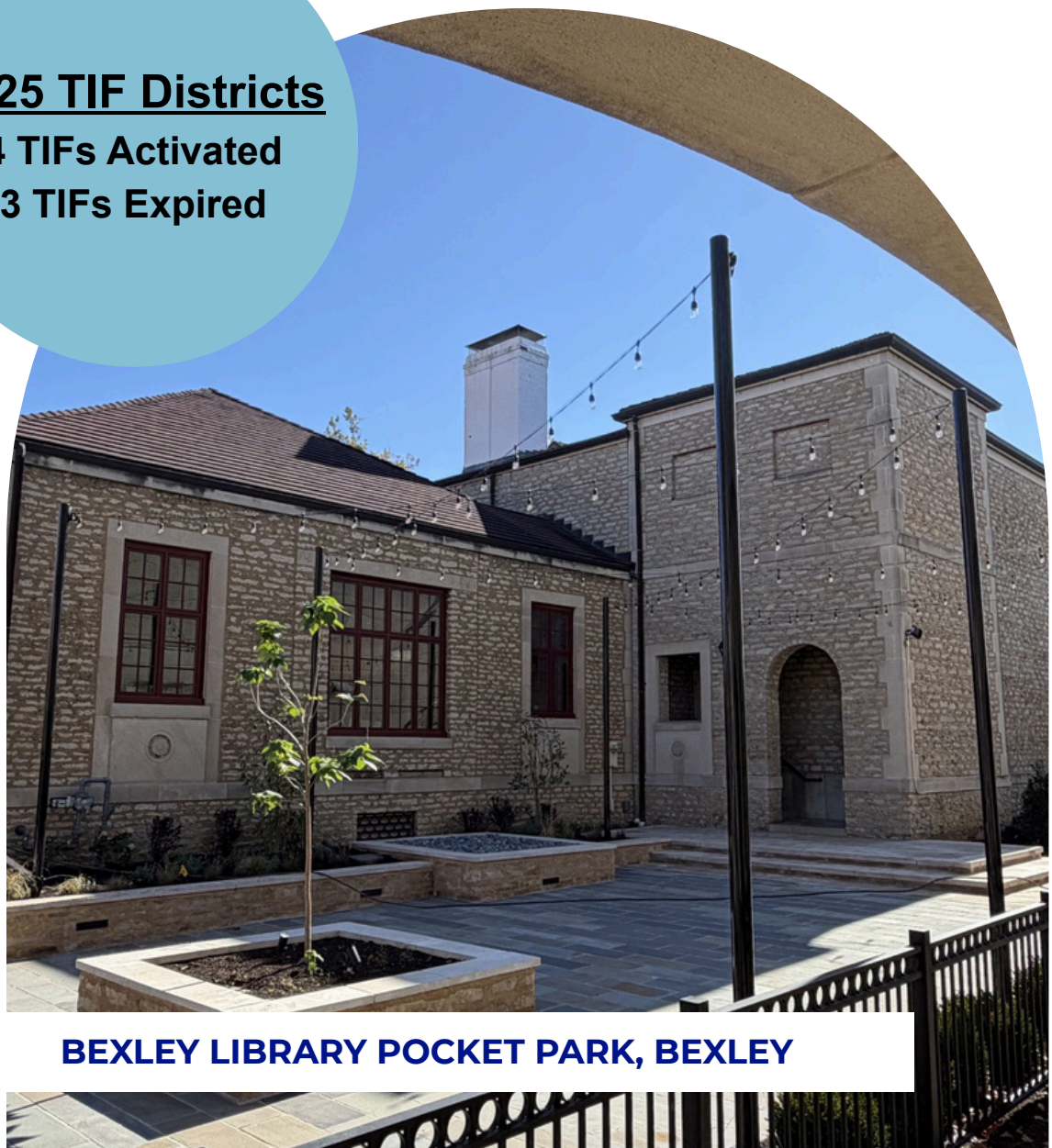
EXECUTIVE SUMMARY
2025 FRANKLIN COUNTY TIF PROJECTS

- Total Number of TIF Districts Reviewed: 294
- Total Number of TIF Parcels (as of December 31, 2025): 29,792
  - An increase of 6% over last year (28,013)
- Total Tax Diverted by TIFs: $195,661,054
  - An increase of 30% over last year ($150,976,050)

2025 TIF Districts

4 TIFs Activated

3 TIFs Expired



BEXLEY LIBRARY POCKET PARK, BEXLEY

2026 ECONOMIST REPORT



MARK PARTRIDGE
Professor-Emeritus,
Ohio State University



NICK MESSENGER, M.S.
Senior Researcher,
Ohio River Valley Institute

Consistent with previous Tax Incentive Review Council (TIRC) reports, the 2026 report includes an independent economic analysis conducted by economists Dr. Mark Partridge and Dr. Nick Messenger. Their continued research provides valuable insights into the effectiveness and long-term impacts of tax incentive programs throughout Franklin County. Previous studies have examined the effects of Community Reinvestment Area (CRA) abatements on property values and sales prices, the foregone revenue associated with commercial Tax Increment Financing (TIF) programs, and the relationship between economic growth and tax incentive activity in Franklin County compared with other Ohio counties. The findings from these earlier studies are available through the Franklin County Auditor's Tax Incentive Hub.

This year's analysis builds upon the economists' 2021 study of CRA tax abatements (found here), which found that active abatements contributed to higher property sales prices and increased values for nearby properties. The 2026 study examines whether these economic benefits continue after the abatements expire. Using expanded property sales, valuation, and tax revenue data, the researchers sought to answer several important questions about CRA abatements in Franklin County. How many abatements that were active in 2014 had expired by 2025, and where are these properties located throughout the County? What types of properties received these abatements, and how do they compare with properties and neighborhoods that did not receive incentives? How much property tax revenue was forgone during the abatement periods, and what has happened to property values, housing sales prices, and property tax revenue since the abatements expired?

Click HERE to read the complete 2025 Economist's Report.

Property Values After Abatements Expire

The researchers found that homes with **recently expired abatements sold for approximately 12.3% more than comparable homes in the year their abatements expired**. However, this additional value declined by approximately 5.3% with each subsequent year. By the third year following expiration, the study found no remaining positive sales-price effect associated with the property's previous tax abatement. (page 7, paragraph 1) This does not necessarily mean that the homes lost value or that their actual selling prices declined. Rather, it means that they generally experienced less price appreciation than comparable properties without abatements, after accounting for other factors affecting home prices.

The findings suggest that much of the financial benefit of an abatement is captured by the property owner who sells the home while the incentive is still active or shortly after it expires. Buyers may be willing to pay more for a property because of its temporarily reduced tax burden and recent improvements. Once the abatement expires, however, future buyers must consider the full property tax obligation, and the improvements that originally qualified for the incentive have aged. This distinction is important because a tax abatement's financial benefits may not be distributed equally among successive property owners. While the original owner or developer may benefit from a higher sales price, subsequent owners may not recover that same premium when they eventually sell the property.



WORTHINGTON GATEWAY, WORTHINGTON

Effects on Property Appraisals and Surrounding Neighborhoods

The study also found that properties with expired CRA abatements did not experience declining appraised values during the 2023 reappraisal process, regardless of when their abatements expired. The study found that properties with **expired CRA abatements experienced approximately 8.4% greater increases in their 2023 appraised values than comparable properties that had never received an abatement.** (page 7, paragraph 3) This difference highlights an important distinction between the price a buyer is willing to pay for an individual property and the methods used to establish property values for taxation. Property appraisals reflect broader real estate market conditions and may not immediately capture the financial consequences of an expired abatement or the aging of improvements.

The study also found that the effects of residential tax abatements extend beyond the individual properties receiving the incentives. Properties located near homes with expired CRA abatements continued to sell for more than comparable properties in other locations. Specifically, **homes within approximately 50 meters of a previously abated property experienced sales prices about 10% higher than comparable homes, while those located between 50 and 100 meters away experienced prices approximately 9% higher.** (page 8, paragraph 1) These distances generally represent up to one city block. The researchers did not identify a statistically significant effect on properties located farther than 100 meters away.

Perhaps more importantly, these positive effects on neighboring property values did not measurably decline after the original abatements expired. While the additional sales-price value associated with an individual property's abatement generally disappeared within three years of expiration, the higher prices experienced by surrounding properties persisted. The researchers suggest that this may occur because improvements to abated properties influence the sales prices of nearby homes, which are subsequently used to establish market values throughout the neighborhood. Once these higher values become established, the expiration of an individual property's tax abatement does not necessarily cause surrounding property prices to decline.

These findings suggest that residential tax abatements may have lasting effects on neighborhood property values that extend well beyond the original incentive period. While increasing property values can benefit existing homeowners and contribute to neighborhood revitalization, they may also create affordability challenges for other residents. Importantly, the study suggests that some of the broader effects of tax abatements on surrounding neighborhoods may persist even after the direct financial benefits to the originally abated property have ended.

Long-Term Effects on Property Tax Revenue

Another central question examined by the researchers was whether the additional property tax revenue collected after an abatement expires is sufficient to offset the revenue that local governments and school districts did not collect while the incentive was active. The study examined 2,140 residential properties with CRA abatements that expired between 2014 and 2025. After adjusting for inflation, the average property generated approximately $1,515 more in annual property tax revenue following expiration than it generated when its abatement began. However, the median increase was considerably smaller, at just $162. (page 8, paragraph 3)

The report finds that abatements do not make taxing entities whole immediately after they expire and begin to fully generate property tax revenue. The amount of time it takes for an expired abatement to “repay” its costs is difficult to estimate precisely due to a variety of factors, including Ohio’s property tax laws, changes in property values, and changes to local tax rates that might occur in part as a response to the abatements. The analysis also cannot determine how much of the additional revenue collected after expiration resulted directly from the original tax incentive, as property values and tax rates may have increased regardless of whether an abatement was granted. Additionally, the analysis does not fully capture the potential increase in property tax revenue from higher values on neighboring properties. Despite these limitations, **the economists suggest that the average CRA abatement likely has a multi-year, and potentially multi-decade, period after it expires before taxing entities recoup the associated forgone revenue.**

Nevertheless, the findings raise important questions about the long-term fiscal benefits of residential tax incentives. While an abatement may encourage investment and eventually increase the taxable value of a property, the additional revenue collected after expiration may take decades to offset the taxes forgone during the incentive period. This underscores the importance of evaluating tax abatements not only by the amount of investment they attract but also by their long-term implications for the public revenues that support schools, local governments, and community services.

Neighborhood Change and Housing Affordability

The study also examined whether residential tax abatements were associated with changes in neighborhood demographics, including household income, educational attainment, and racial composition. The researchers found that **neighborhoods with greater levels of CRA investment were more likely to experience increases in household income and educational attainment, along with decreases in the share of non-white residents over time.** (page 9, paragraph 2)

These findings suggest a relationship between the use of residential tax abatements and broader patterns of neighborhood change, including gentrification. However, the study does not establish that tax abatements were the primary cause of these changes. Neighborhoods are influenced by many factors, including housing demand, population growth, private investment, and broader economic conditions.

The findings nevertheless highlight an important consideration for local governments. Investments that improve housing conditions and increase property values may also make neighborhoods less affordable for existing residents and prospective homebuyers. As communities consider the use of residential tax incentives, it is important to evaluate not only whether the programs attract investment but also how the resulting changes affect the residents and neighborhoods they are intended to benefit.

Implications for Local Tax Incentive Policy

Taken together, the findings illustrate the complexity of evaluating the long-term effectiveness of residential property tax abatements. The research suggests that these incentives can encourage improvements that have lasting effects on neighborhood property values. At the same time, the direct financial benefits may be concentrated among property owners who sell while an abatement is active, while the additional public revenue generated after expiration may take many years to offset the taxes forgone. The findings also demonstrate that neighborhood revitalization and rising property values do not necessarily benefit all residents equally. Higher property values can strengthen communities, but they can also create affordability pressures and contribute to changes in neighborhood composition.

These conclusions do not establish that residential tax abatements are inherently beneficial or harmful. Rather, they reinforce the importance of carefully considering the purpose, structure, and long-term consequences of these incentives. For local governments, the research provides additional information to support decisions about when tax abatements are appropriate, how their benefits should be measured, and whether the resulting public and private investments align with broader community priorities.

For the Franklin County Auditor's Office, the study contributes to the ongoing effort to provide objective information about the use and performance of property tax incentives. By examining what happens after abatements expire, the research adds an important long-term perspective to the annual review of tax incentive programs and supports greater transparency and informed public discussion about their economic and fiscal impacts.

CONTACT

MICHAEL STINZIANO
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For questions about this year's Tax Incentive Review Council, please contact your Franklin County Auditor's Office:

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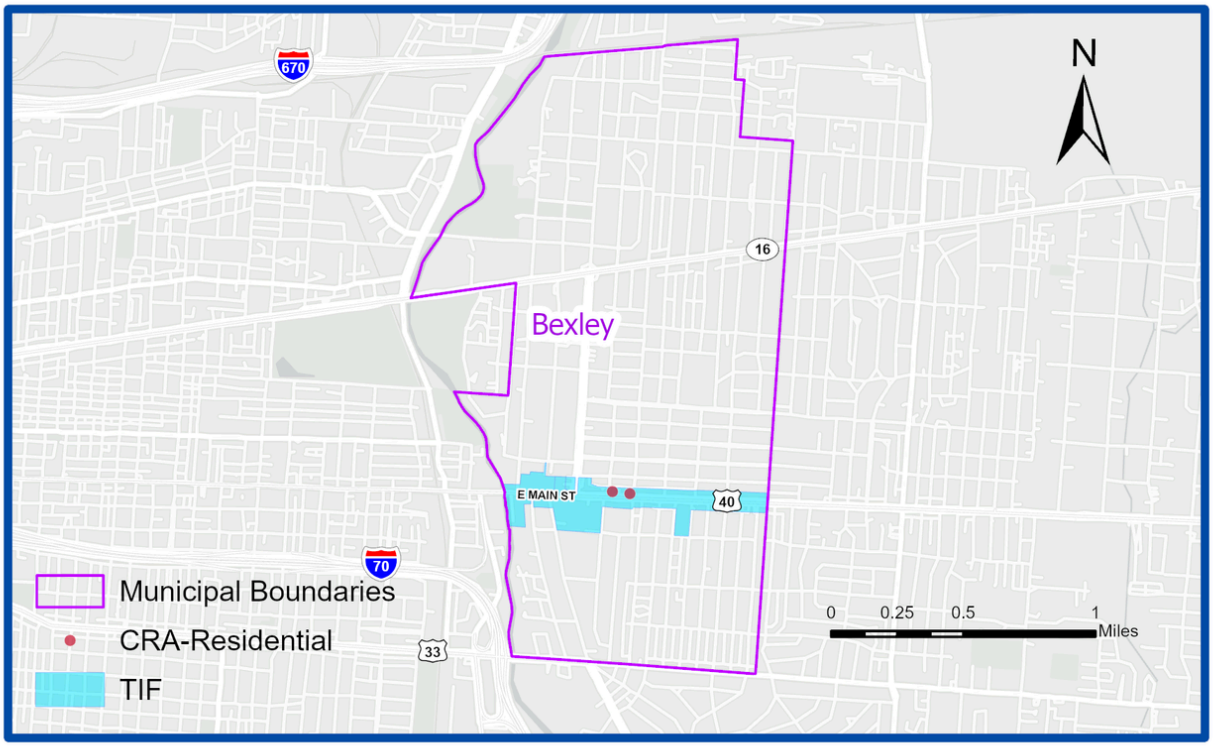
APPENDIX
MUNICIPALITY TIRC DATA

The 2026 TIRC Report includes information submitted by municipalities and townships that participated in a 2026 Tax Incentive Review Council (TIRC) meeting. The data and information presented were provided by the respective jurisdictions, with Franklin County Auditor's Office (FCAO) staff aggregating certain information to improve clarity and facilitate analysis. The report also includes the meeting packets for each participating jurisdiction that contains all the reports and supporting documentation presented to their respective TIRCs.

Please note that some material is redacted due to the confidentiality requirements outlined within Ohio Revised Code § 9.66(D). In addition to TIRC-reported information, the report incorporates supplemental data on property tax abatements not subject to TIRC reporting requirements, particularly residential abatements.

BEXLEY

2026 TIRC MEETING PACKET



Population: 13,928

TIRC Description: During tax year 2025, the City of Bexley had two TIF Districts that consisted of 178 parcels. The TIF Districts were established to fund streetscape improvements along Main Street and facility improvements for Bexley City Hall and Service Garage. The City had two post-1994 CRA Projects on 6 residential properties.

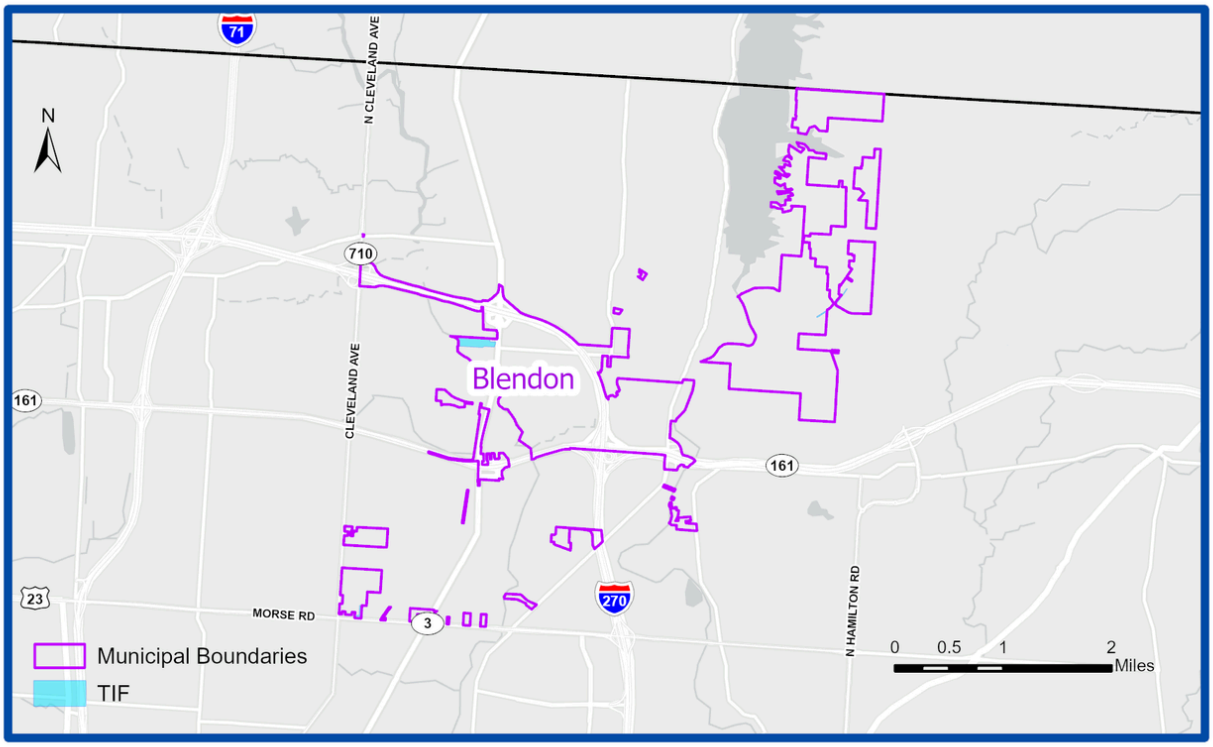
TIF Summary:
TIF Parcels: 178
Total Diverted TIF Tax: $624,291

CRA Summary:
Residential Parcels: 178
Total Appraised Value: $5,188,100
Total Abated Value: $2,742,700
Estimated Foregone Tax: $60,880

Please note that some material is redacted due to the confidentiality requirements outlined within Ohio Revised Code § 9.66(D). In addition to TIRC-reported information, the report incorporates supplemental data on property tax abatements not subject to TIRC reporting requirements, particularly residential abatements.

BLENDON TOWNSHIP

2026 TIRC MEETING PACKET



Population: 10,152

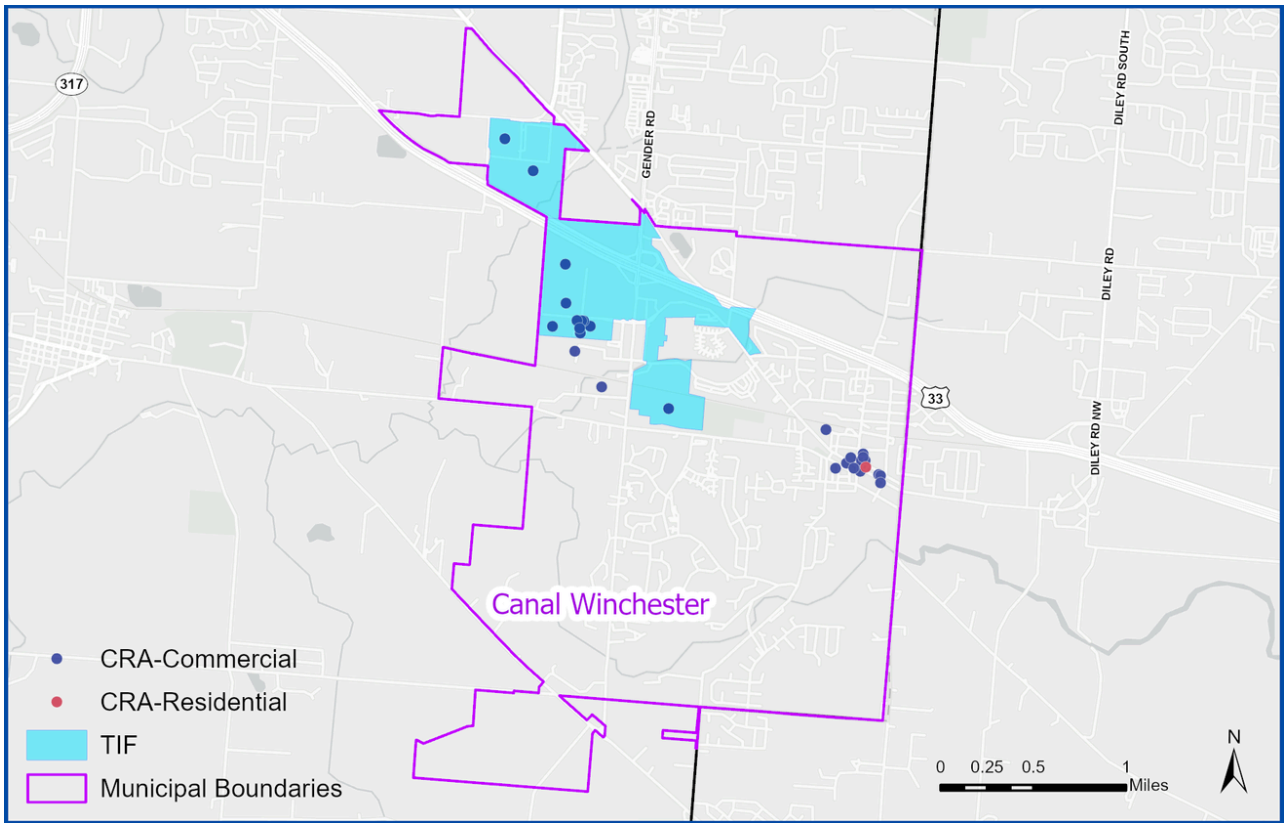
TIRC Description: During tax year 2025, Blendon Township had one TIF District consisting of two parcels. The TIF was established to fund public infrastructure improvements for the intersection of Emrick Road, Dempsey Road, and Route 3.

TIF Summary:
Total Diverted TIF Tax: $20,294

Please note that some material is redacted due to the confidentiality requirements outlined within Ohio Revised Code § 9.66(D). In addition to TIRC-reported information, the report incorporates supplemental data on property tax abatements not subject to TIRC reporting requirements, particularly residential abatements.

CANAL WINCHESTER

2026 TIRC MEETING PACKET



Population: 9,107

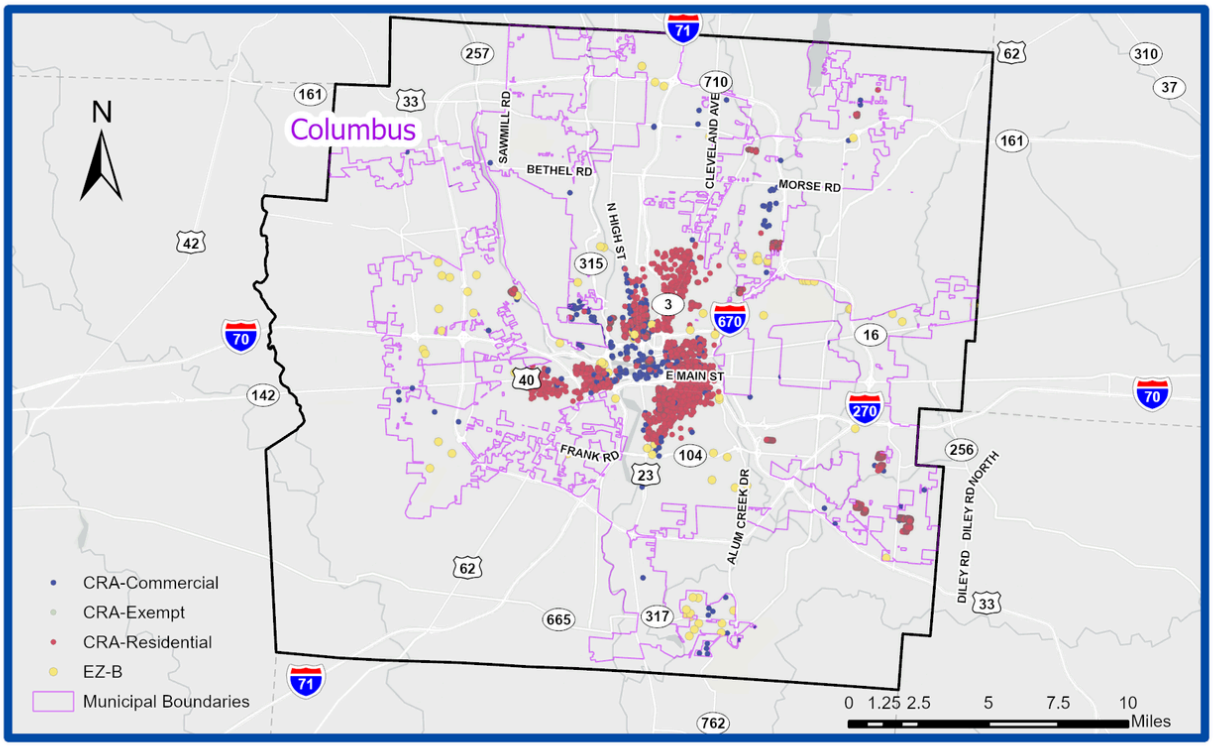
TIRC Description: During tax year 2025, the City of Canal Winchester had two pre-1994 CRA Districts with 25 CRA agreements and two post-1994 CRA Agreements. In addition, the city had two TIF Districts that funded infrastructure along Bixby Road and the Gender Road corridor.

CRA Summary:
Total Appraised Value: $187,187,600
Total Abated Value: $156,060,500
Estimated Foregone Tax: $4,088,073

TIF Summary:
Total Diverted TIF Tax: $1,389,366

Please note that some material is redacted due to the confidentiality requirements outlined within Ohio Revised Code § 9.66(D). In addition to TIRC-reported information, the report incorporates supplemental data on property tax abatements not subject to TIRC reporting requirements, particularly residential abatements.

COLUMBUS



Population: 905,748

TIRC Description:
During tax year 2025, the City of Columbus reported on 40 post-1994 CRA Agreements and 72 EZ Agreements. Note that the summary below contains CRA data not reported to the TIRC. In addition, the city had 99 TIF Districts that consisted of 20,987 parcels to fund a variety of public infrastructure improvements.

CRA/EZA Summary (Commercial Only)*:
Commercial Parcels: 796
Total Appraised Value: $7,442,044,200
Total Abated Value: $5,159,706,000
Estimated Foregone Tax: $136,586,542

CRA Summary (Residential Only):
Residential Parcels: 6,530
Total Appraised Value*: $6,026,816,800
Total Abated Value*: $4,208,611,000
Estimated Foregone Tax*: $110,558,194

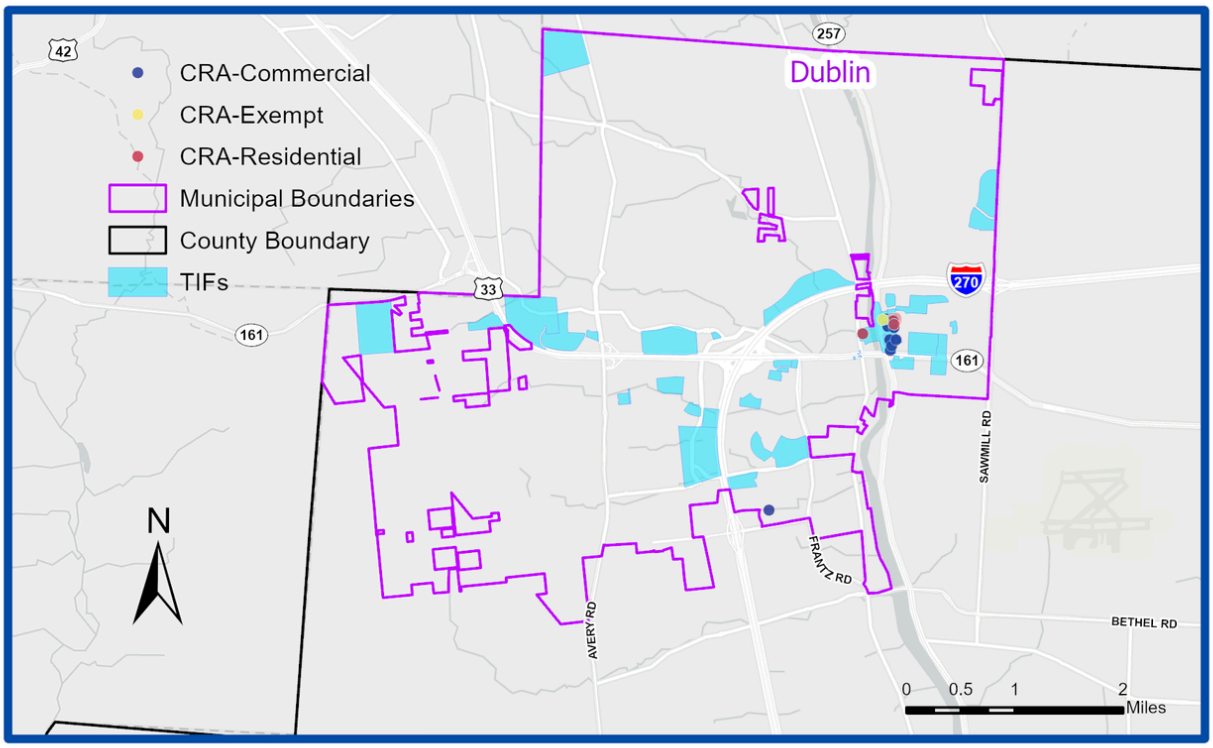
TIF Summary:
Total Diverted TIF Tax: $72,361,606

*Includes data not reported to the TIRC

Please note that some material is redacted due to the confidentiality requirements outlined within Ohio Revised Code § 9.66(D). In addition to TIRC-reported information, the report incorporates supplemental data on property tax abatements not subject to TIRC reporting requirements, particularly residential abatements.

DUBLIN

2026 TIRC MEETING PACKET



Population: 49,328

TIRC Description:
During tax year 2025, the City of Dublin had two CRA Agreements comprised of 201 parcels. In addition, the city had 43 TIF Districts that funded public infrastructure projects throughout the community.

CRA/EZA Summary (Commercial Only)*:
Commercial Parcels: 53
Total Appraised Value: $121,884,300
Total Abated Value: $115,843,200
Estimated Foregone Tax: $3,696,309

CRA Summary (Residential Only):
Residential Parcels: 148
Total Appraised Value: $76,621,500
Total Abated Value: $59,981,500
Estimated Foregone Tax: $1,464,498

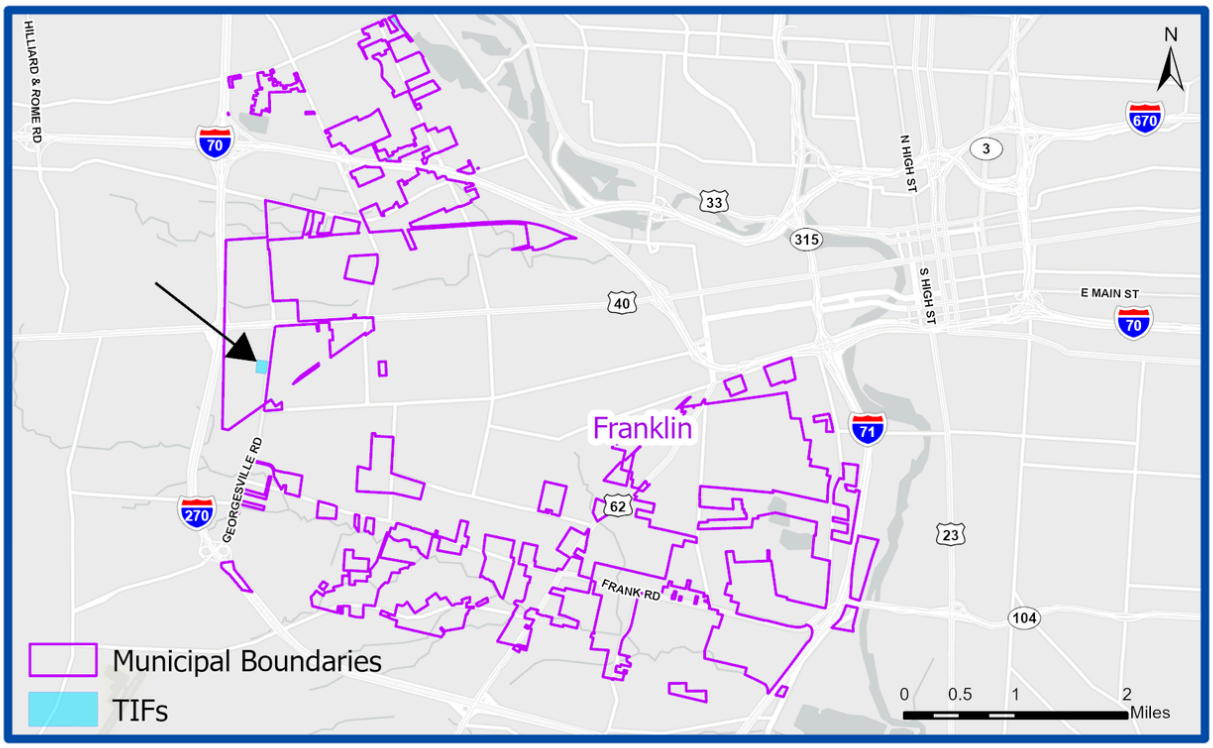
TIF Summary:
Total Diverted TIF Tax: $31,853,502

*Includes data not reported to the TIRC

Please note that some material is redacted due to the confidentiality requirements outlined within Ohio Revised Code § 9.66(D). In addition to TIRC-reported information, the report incorporates supplemental data on property tax abatements not subject to TIRC reporting requirements, particularly residential abatements.

FRANKLIN TOWNSHIP

2026 TIRC MEETING PACKET



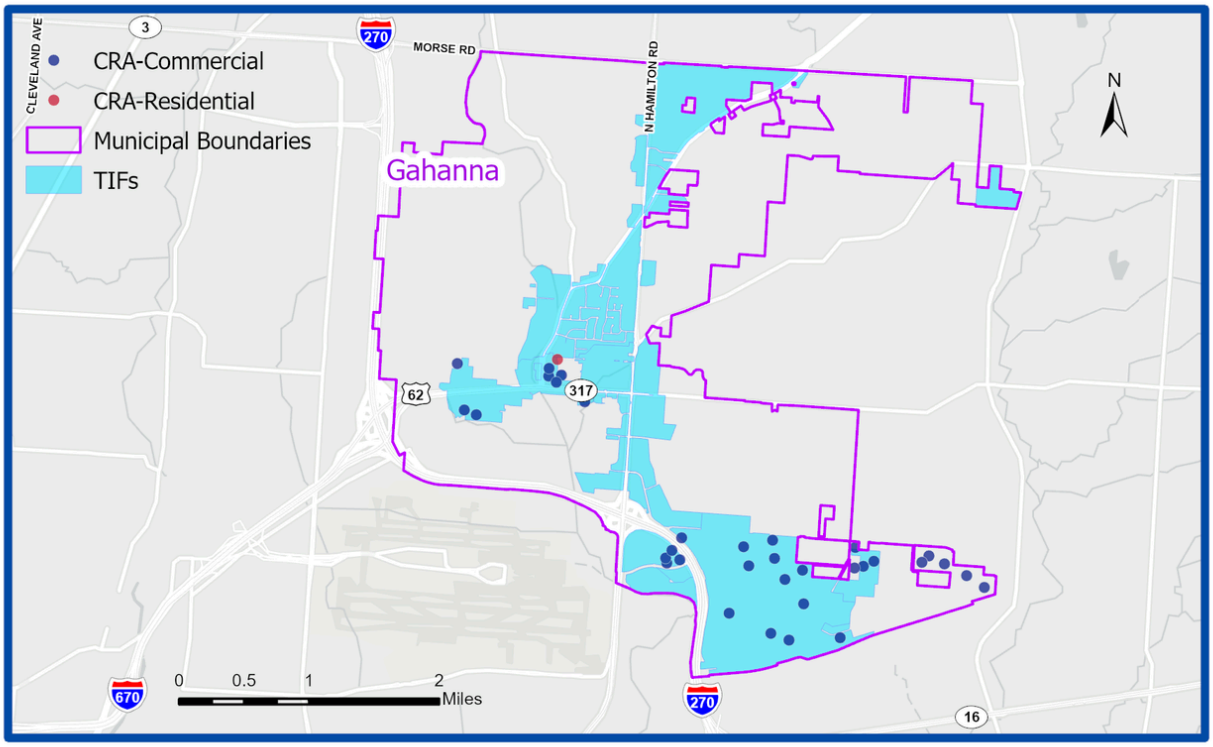
Population: 11,502

TIRC Description: During tax year 2025, Franklin Township's Westland Parcel TIF District was established to support the construction of an ethnic grocery facility at the northwest corner of Georgesville Road and Lincoln Park Court.

TIF Summary:
Total Diverted TIF Tax: $55,141

Please note that some material is redacted due to the confidentiality requirements outlined within Ohio Revised Code § 9.66(D). In addition to TIRC-reported information, the report incorporates supplemental data on property tax abatements not subject to TIRC reporting requirements, particularly residential abatements.

GAHANNA



Population: 35,726

TIRC Description: During tax year 2025, the City of Gahanna had 12 Pre-1994 CRA Projects and 14 Post-1994 CRA Agreements. In addition, the city had 10 TIF Districts covering 541 parcels.

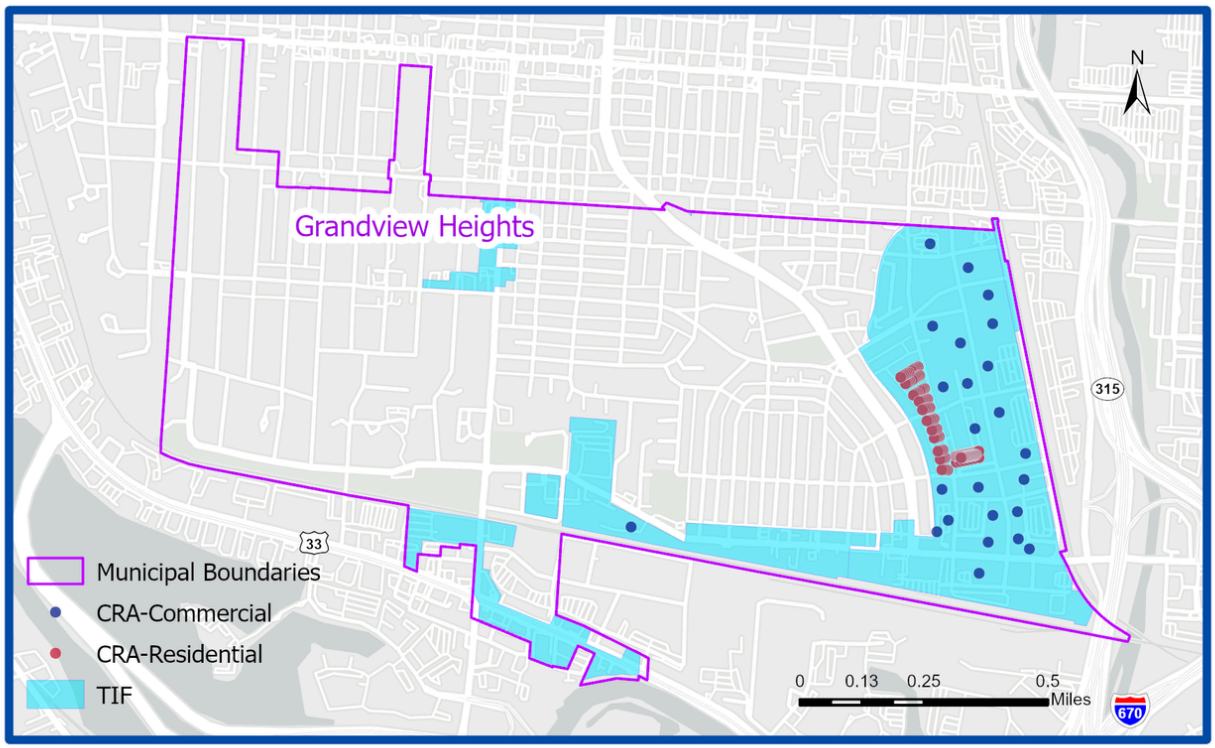
CRA Summary:
Total Appraised Value: $176,999,800
Total Abated Value: $123,728,700
Estimated Foregone Tax: $3,683,540

TIF Summary:
Total Diverted TIF Tax: $5,222,975

Please note that some material is redacted due to the confidentiality requirements outlined within Ohio Revised Code § 9.66(D). In addition to TIRC-reported information, the report incorporates supplemental data on property tax abatements not subject to TIRC reporting requirements, particularly residential abatements.

GRANDVIEW HEIGHTS

2026 TIRC MEETING PACKET



Population: 8,085

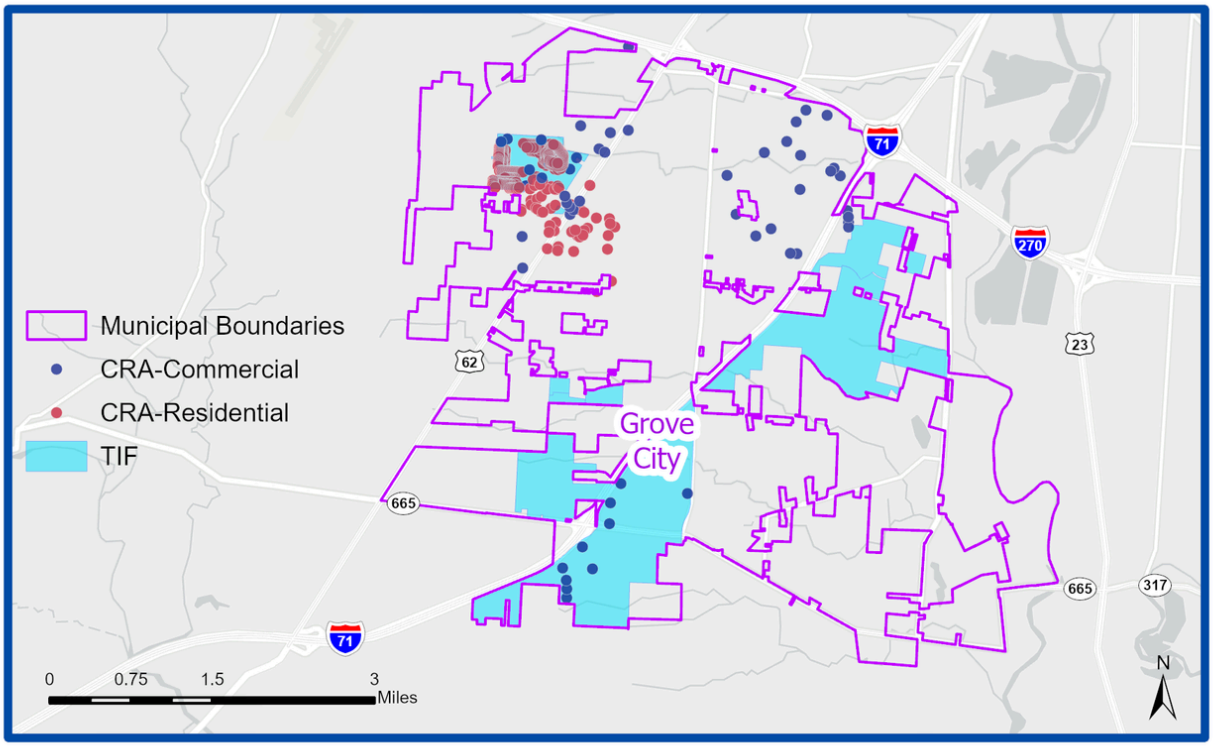
TIRC Description: During tax year 2025, the City of Grandview Heights had three post-1994 CRA Agreements. In addition, the city had five TIF Districts to fund public infrastructure improvements in Grandview Yard.

CRA Summary (Commercial/Residential):
Total Appraised Value: $486,970,800
Total Abated Value: $180,033,700
Estimated Foregone Tax: $5,850,524

TIF Summary:
Total Diverted TIF Tax: $14,9115,929

Please note that some material is redacted due to the confidentiality requirements outlined within Ohio Revised Code § 9.66(D). In addition to TIRC-reported information, the report incorporates supplemental data on property tax abatements not subject to TIRC reporting requirements, particularly residential abatements.

GROVE CITY



Population: 41,252

TIRC Description: During tax year 2025, the City of Grove City had 57 pre-1994 CRA Projects and two post-1994 CRA Agreements. In addition, the city had eight TIF Districts to fund public infrastructure projects throughout the community.

CRA Summary (Commercial Only):
Commercial Parcels: 51
Total Appraised Value: $429,074,000
Total Abated Value: $297,603,600
Estimated Foregone Tax: $7,835,391

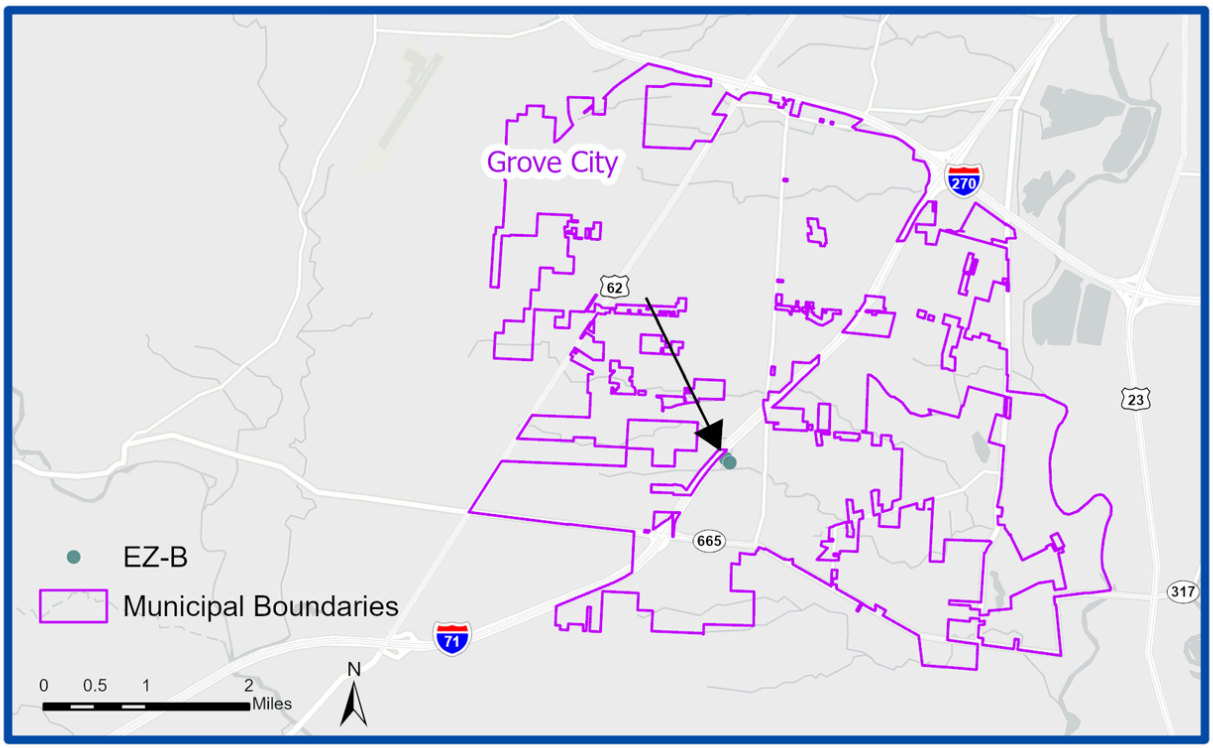
CRA Summary (Residential Only):
Residential Parcels: 331
Total Appraised Value: $133,730,600
Total Abated Value: $297,603,600
Estimated Foregone Tax: $1,789,343

TIF Summary:
Total Diverted TIF Tax: $11,030,745

Please note that some material is redacted due to the confidentiality requirements outlined within Ohio Revised Code § 9.66(D). In addition to TIRC-reported information, the report incorporates supplemental data on property tax abatements not subject to TIRC reporting requirements, particularly residential abatements.

GROVE CITY / FRANKLIN COUNTY ECONOMIC DEVELOPMENT

2026 TIRC MEETING PACKET



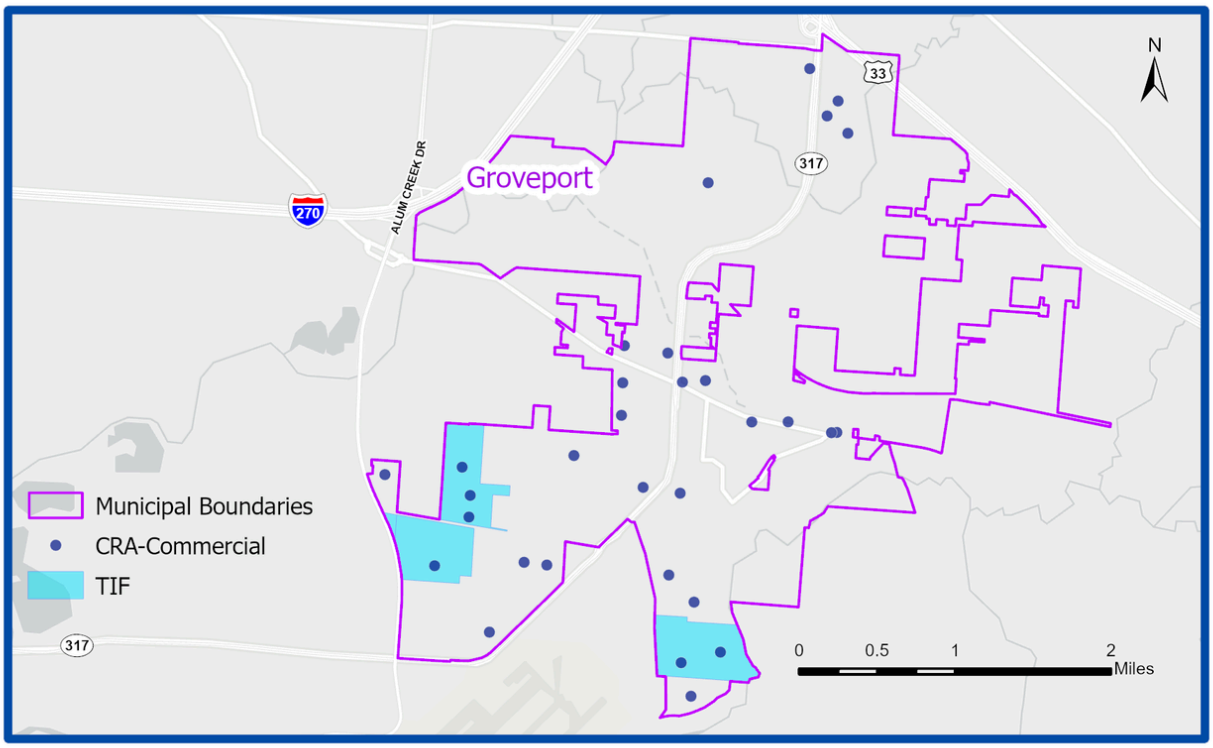
Population: 41,252

TIRC Description: During tax year 2025, the City of Grove City had two Enterprise Zone Agreements.

EZA Summary:
Total Appraised Value: $11,386,500
Total Abated Value: $8,274,400
Estimated Foregone Tax: $217,866

Please note that some material is redacted due to the confidentiality requirements outlined within Ohio Revised Code § 9.66(D). In addition to TIRC-reported information, the report incorporates supplemental data on property tax abatements not subject to TIRC reporting requirements, particularly residential abatements.

GROVEPORT



Population: 6,009

TIRC Description: During tax year 2025, the City of Groveport had 31 pre-1994 CRA Agreements. In addition, the city had four TIF Projects to fund public infrastructure throughout the community.

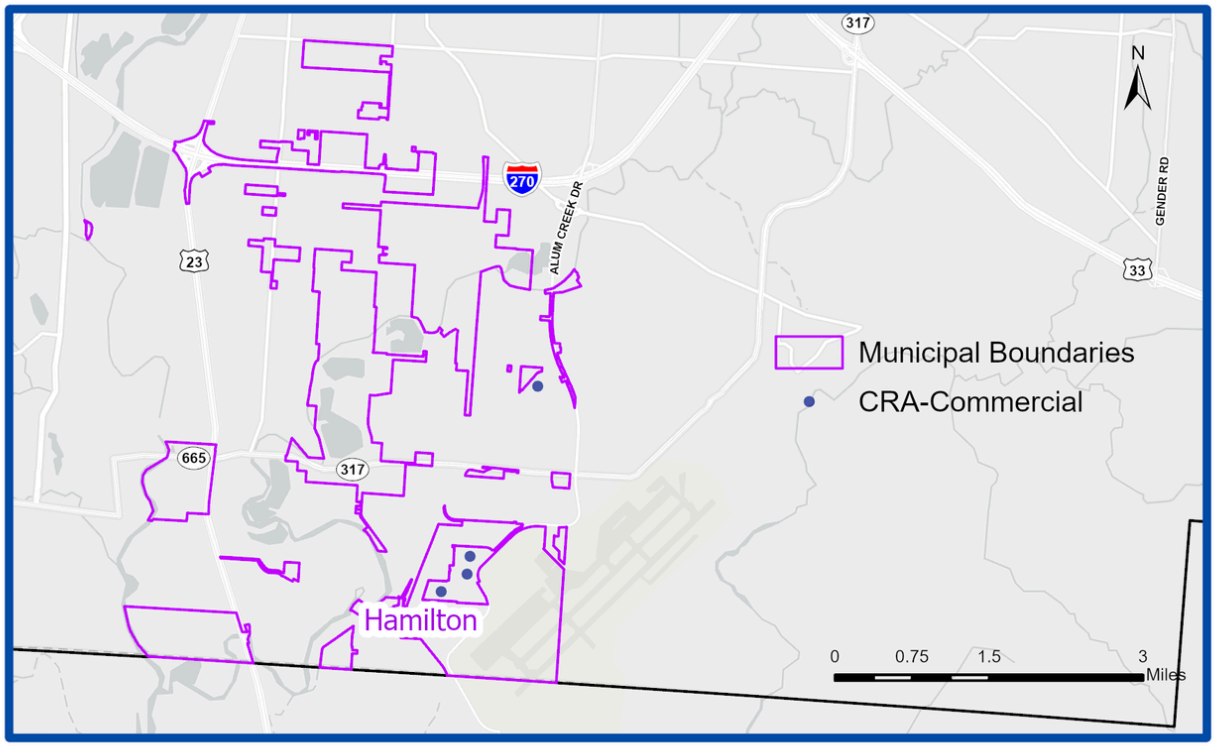
CRA Summary:
Total Appraised Value: $703,362,300
Total Abated Value: $547,849,800
Estimated Foregone Tax: $13,416,936

TIF Summary:
Total Diverted TIF Tax: $1,630,983

Please note that some material is redacted due to the confidentiality requirements outlined within Ohio Revised Code § 9.66(D). In addition to TIRC-reported information, the report incorporates supplemental data on property tax abatements not subject to TIRC reporting requirements, particularly residential abatements.

HAMILTON TWP / FRANKLIN COUNTY ECONOMIC DEVELOPMENT

2026 TIRC MEETING PACKET



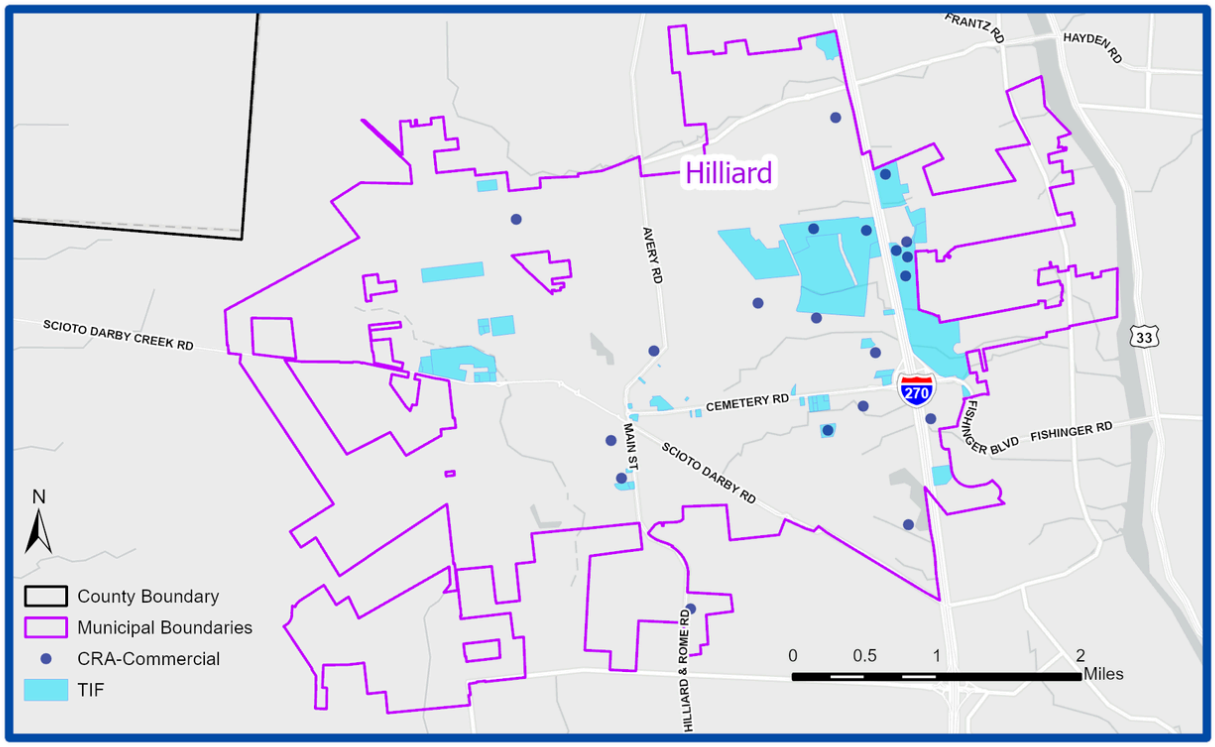
Population: 8,634

TIRC Description: During tax year 2025, Hamilton Township had two pre-1994 CRA Agreements and three post-1994.

EZA Summary:
Total Appraised Value: $137,248,200
Total Abated Value: $124,759,700
Estimated Foregone Tax: $3,910,285

Please note that some material is redacted due to the confidentiality requirements outlined within Ohio Revised Code § 9.66(D). In addition to TIRC-reported information, the report incorporates supplemental data on property tax abatements not subject to TIRC reporting requirements, particularly residential abatements.

HILLIARD



Population: 37,114

TIRC Description: During tax year 2025, the City of Hilliard had 17 post-1994 CRA Agreements. In addition, the city had 42 TIF Projects to fund public infrastructure throughout the community.

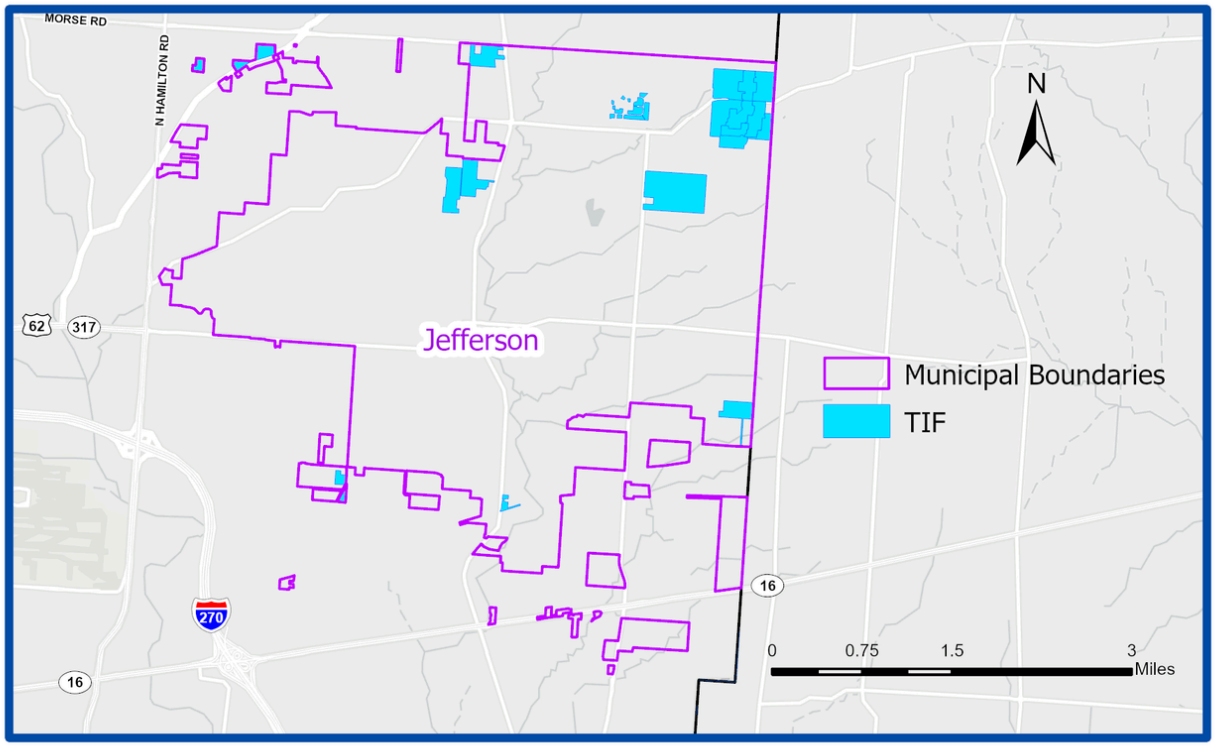
CRA Summary:
Total Appraised Value: $1,454,806,000
Total Abated Value: $560,342,300
Estimated Foregone Tax: $18,512,492

TIF Summary:
Total Diverted TIF Tax: $10,651,066

Please note that some material is redacted due to the confidentiality requirements outlined within Ohio Revised Code § 9.66(D). In addition to TIRC-reported information, the report incorporates supplemental data on property tax abatements not subject to TIRC reporting requirements, particularly residential abatements.

JEFFERSON TOWNSHIP

2026 TIRC MEETING PACKET



Population: 14,475

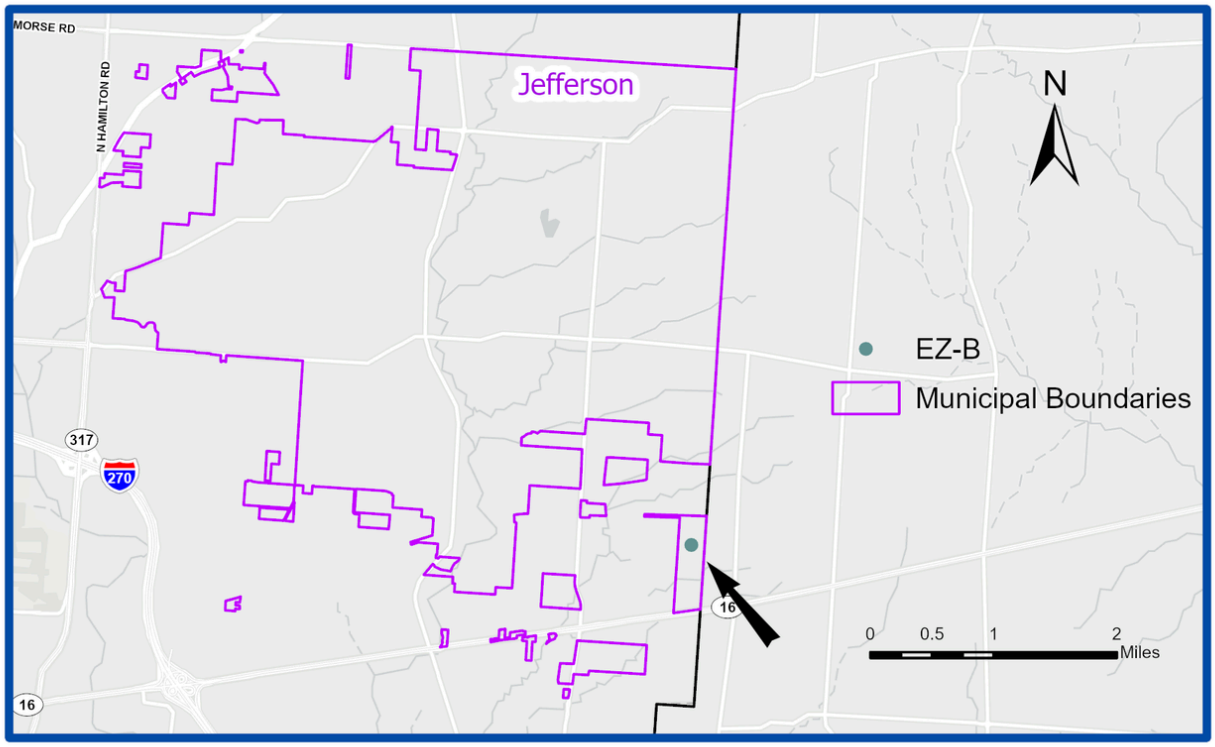
TIRC Description: During tax year 2025, Jefferson Township had 18 TIF Projects that fund public infrastructure that support commercial and residential development projects.

TIF Summary:
Total Diverted TIF Tax: $7,091,926

Please note that some material is redacted due to the confidentiality requirements outlined within Ohio Revised Code § 9.66(D). In addition to TIRC-reported information, the report incorporates supplemental data on property tax abatements not subject to TIRC reporting requirements, particularly residential abatements.

JEFFERSON TWP / FRANKLIN COUNTY ECONOMIC DEVELOPMENT

2026 TIRC MEETING PACKET



Population: 14,475

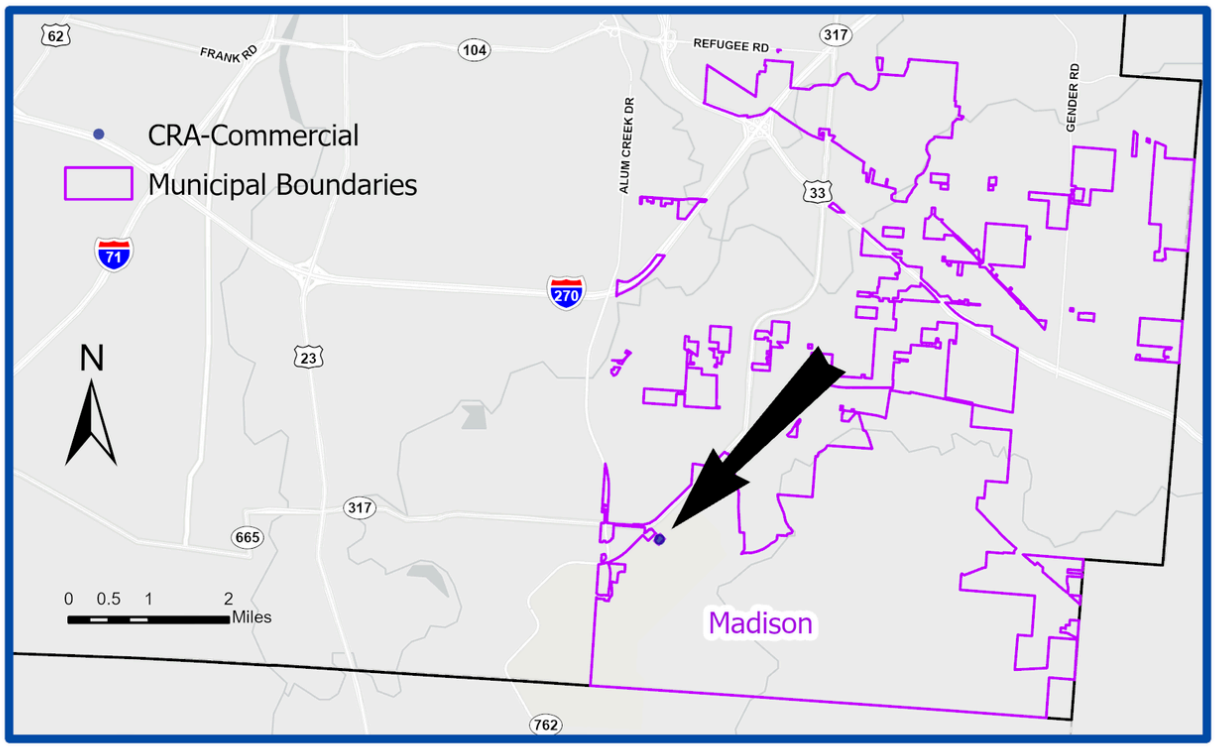
TIRC Description: During tax year 2025, Jefferson Township had one Enterprise Zone Agreement.

EZA Summary:
Total Appraised Value: $1,454,806,000
Total Abated Value: $560,342,300
Estimated Foregone Tax: $18,512,492

Please note that some material is redacted due to the confidentiality requirements outlined within Ohio Revised Code § 9.66(D). In addition to TIRC-reported information, the report incorporates supplemental data on property tax abatements not subject to TIRC reporting requirements, particularly residential abatements.

MADISON TWP / FRANKLIN COUNTY ECONOMIC DEVELOPMENT

2026 TIRC MEETING PACKET



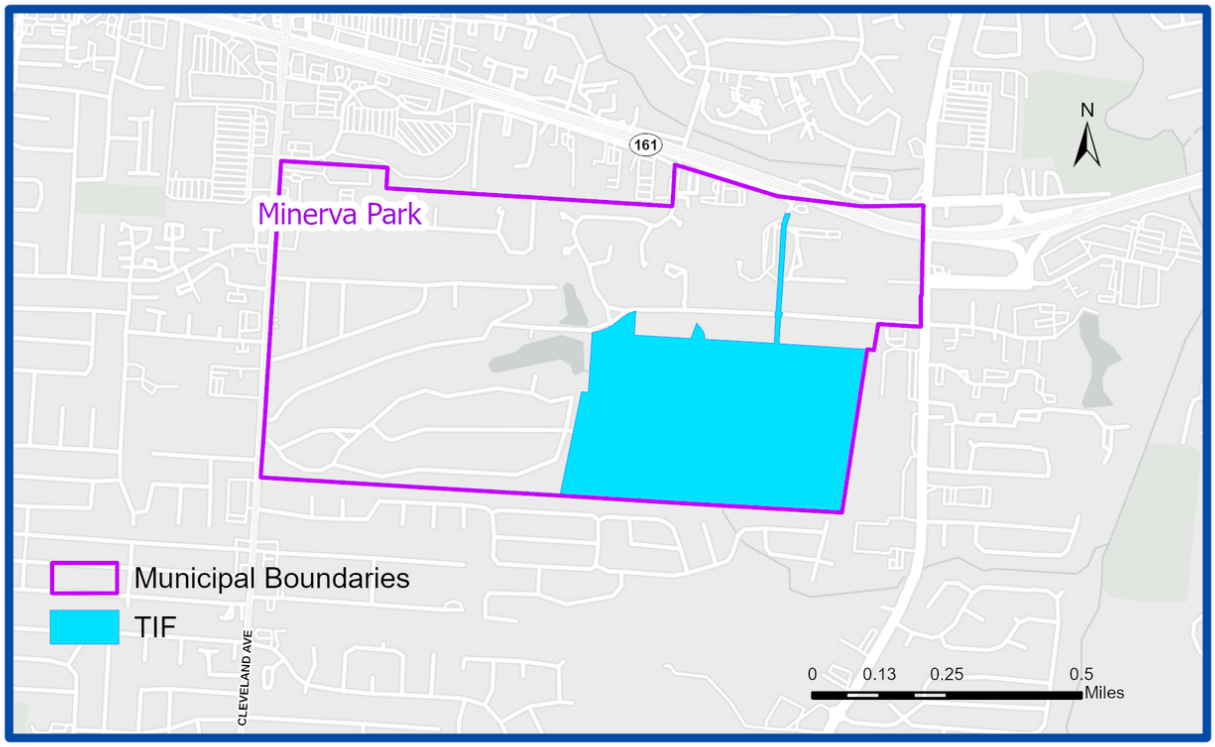
Population: 25,945

TIRC Description: During tax year 2025, Madison Township had one pre-1994 CRA Agreement.

CRA Summary:
Total Appraised Value: $6,269,800
Total Abated Value: $4,851,000
Estimated Foregone Tax: $148,321

Please note that some material is redacted due to the confidentiality requirements outlined within Ohio Revised Code § 9.66(D). In addition to TIRC-reported information, the report incorporates supplemental data on property tax abatements not subject to TIRC reporting requirements, particularly residential abatements.

MINERVA PARK



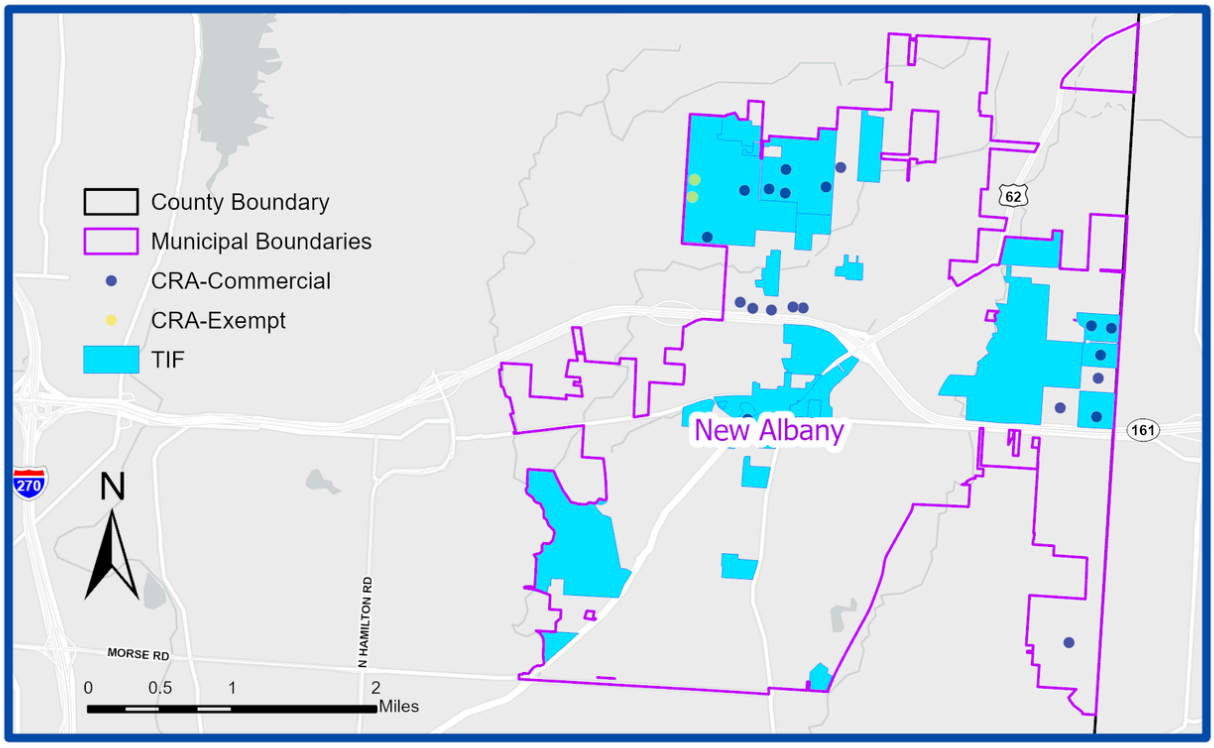
Population: 2,009

TIRC Description: During tax year 2025, the village of Minerva Park had one TIF Project to fund public infrastructure for residential development.

TIF Summary:
Total Diverted TIF Tax: $762,448

Please note that some material is redacted due to the confidentiality requirements outlined within Ohio Revised Code § 9.66(D). In addition to TIRC-reported information, the report incorporates supplemental data on property tax abatements not subject to TIRC reporting requirements, particularly residential abatements.

NEW ALBANY



Population: 10,825

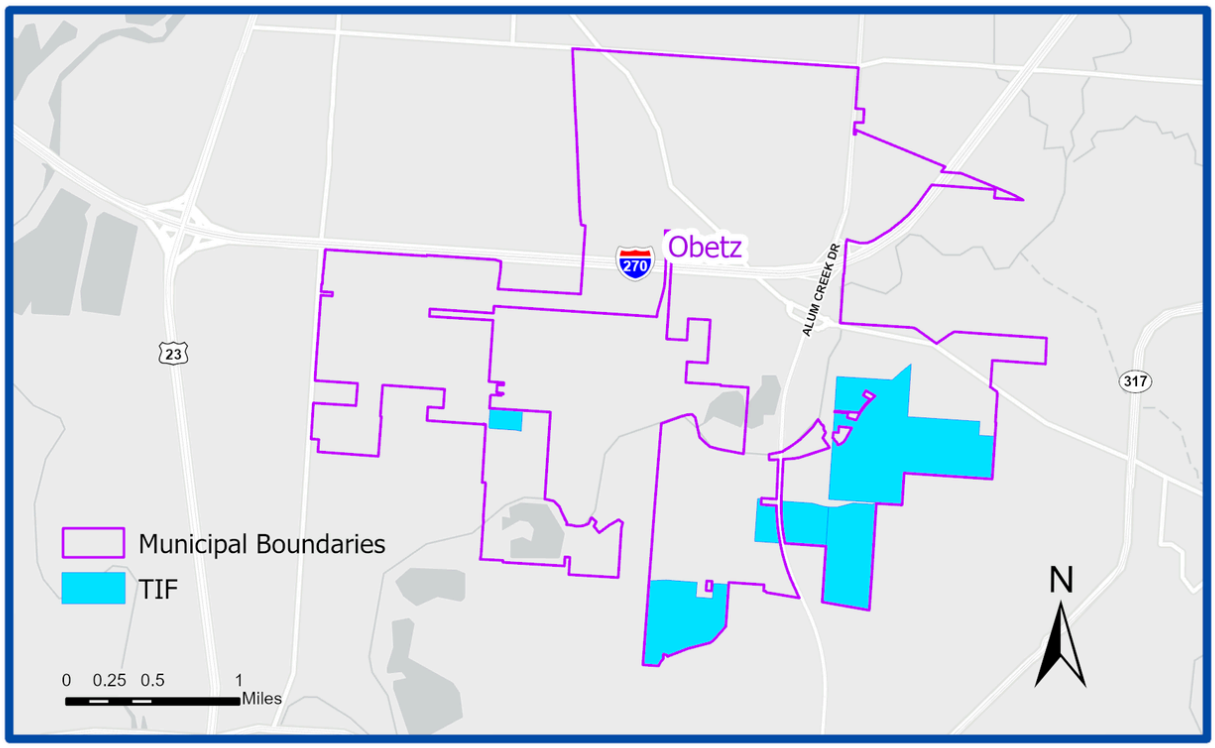
TIRC Description: During tax year 2025, the City of New Albany had 21 Post-1994 CRA Agreements. In addition, the city had 11 TIF Projects to fund public infrastructure throughout the community.

CRA Summary:
Total Appraised Value: $587,905,100
Total Abated Value: $474,595,000
Estimated Foregone Tax: $14,091,311

TIF Summary:
Total Diverted TIF Tax: $13,695,972

Please note that some material is redacted due to the confidentiality requirements outlined within Ohio Revised Code § 9.66(D). In addition to TIRC-reported information, the report incorporates supplemental data on property tax abatements not subject to TIRC reporting requirements, particularly residential abatements.

OBETZ



Population: 5,489

TIRC Description: During tax year 2025, the City of Obetz had eight pre-1994 CRA Agreements and 12 post-1994 CRA Agreements. In addition, the city had three TIF Projects to fund public infrastructure.

CRA Summary (Commercial Only):
Commercial Parcels: 20
Total Appraised Value: $433,270,300
Total Abated Value: $389,138,000
Estimated Foregone Tax: $9,139,768

CRA Summary (Residential Only):
Residential Parcels: 43
Total Appraised Value: $19,292,800
Total Abated Value: $11,780,100
Estimated Foregone Tax: $216,353

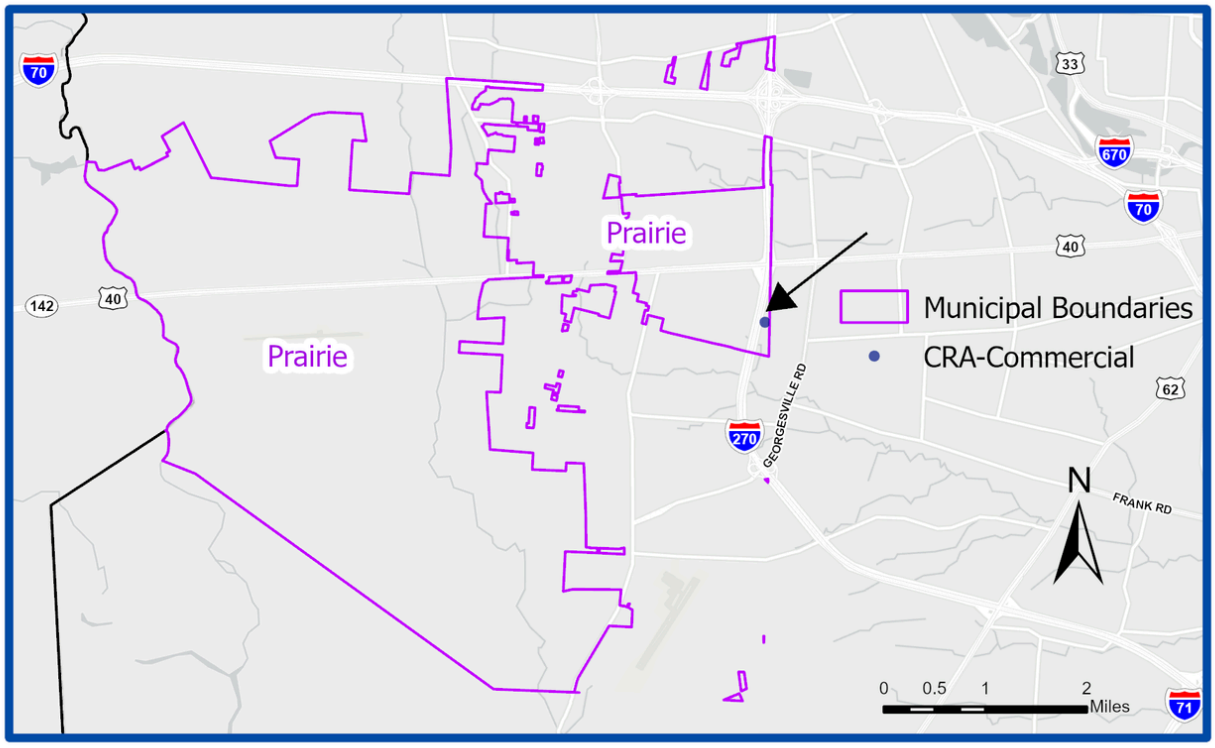
TIF Summary:
Total Diverted TIF Tax: $1,569,875

*Includes data not reported to the TIRC

Please note that some material is redacted due to the confidentiality requirements outlined within Ohio Revised Code § 9.66(D). In addition to TIRC-reported information, the report incorporates supplemental data on property tax abatements not subject to TIRC reporting requirements, particularly residential abatements.

PRAIRIE TOWNSHIP

2026 TIRC MEETING PACKET



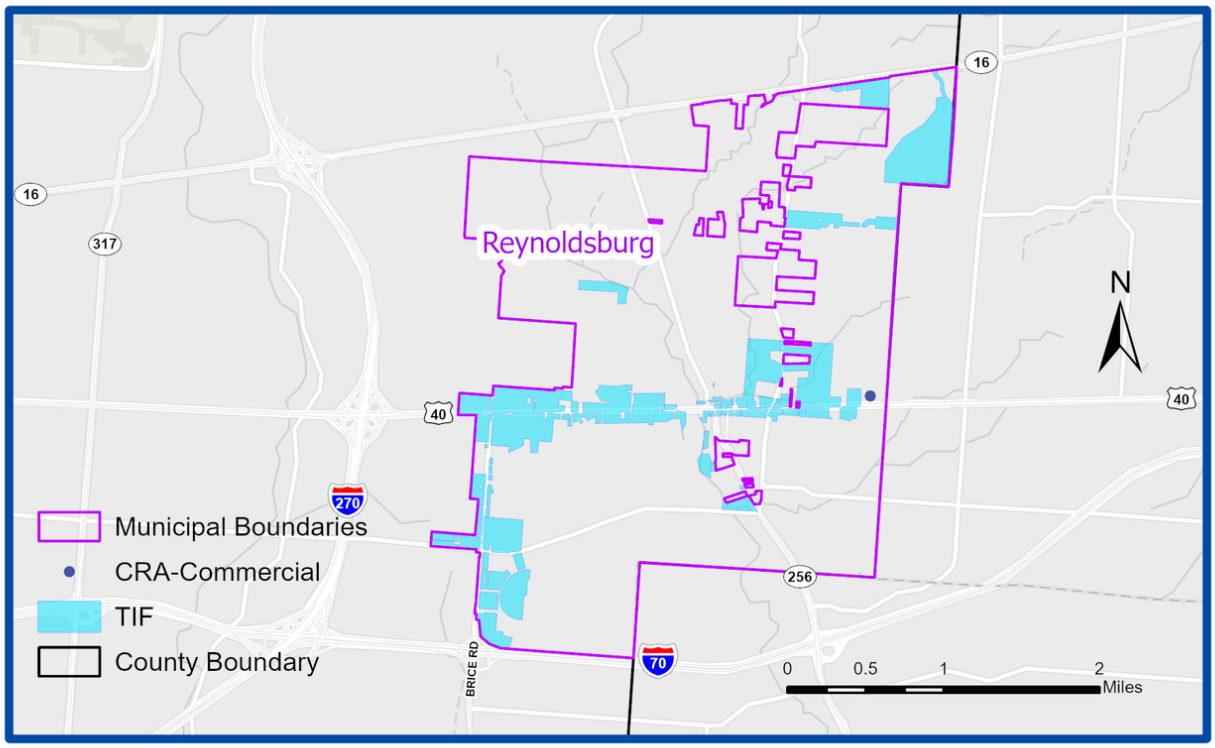
Population: 17,415

TIRC Description: During tax year 2025, Prairie Township had one post-1994 CRA Agreement. The CRA Agreement supported the construction of 60 affordable senior living units just south of the former Westland Mall.

CRA Summary:
Total Appraised Value: $1,740,000
Total Abated Value: $1,352,900
Estimated Foregone Tax: $36,126

Please note that some material is redacted due to the confidentiality requirements outlined within Ohio Revised Code § 9.66(D). In addition to TIRC-reported information, the report incorporates supplemental data on property tax abatements not subject to TIRC reporting requirements, particularly residential abatements.

REYNOLDSBURG



Population: 41,076

TIRC Description: During tax year 2025, the City of Reynoldsburg had two post-1994 CRA Projects that included 65 residential parcels and one commercial parcel. In addition, the city had five TIF Districts to fund public infrastructure improvement throughout the community.

CRA Summary (Commercial Only):
Commercial Parcels: 1
Total Appraised Value: $22,700,000
Total Abated Value: $21,543,600
Estimated Foregone Tax: $620,281

CRA Summary (Residential Only):
Residential CRA Parcels: 65
Total Appraised Value: $6,175,700
Total Abated Value: $5,493,200
Estimated Foregone Tax: $110,219

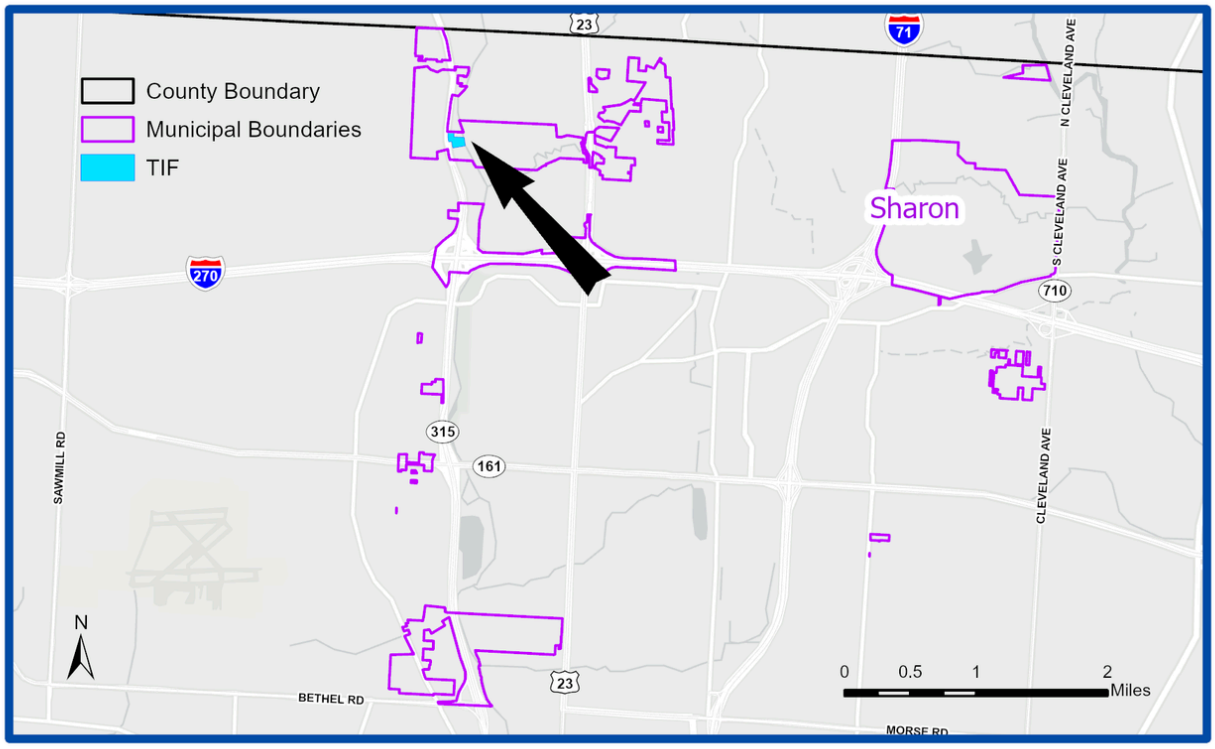
TIF Summary:
Total Diverted TIF Tax: $2,482,641

*Includes data not reported to the TIRC

Please note that some material is redacted due to the confidentiality requirements outlined within Ohio Revised Code § 9.66(D). In addition to TIRC-reported information, the report incorporates supplemental data on property tax abatements not subject to TIRC reporting requirements, particularly residential abatements.

SHARON TOWNSHIP

2026 TIRC MEETING PACKET



Population: 17,168

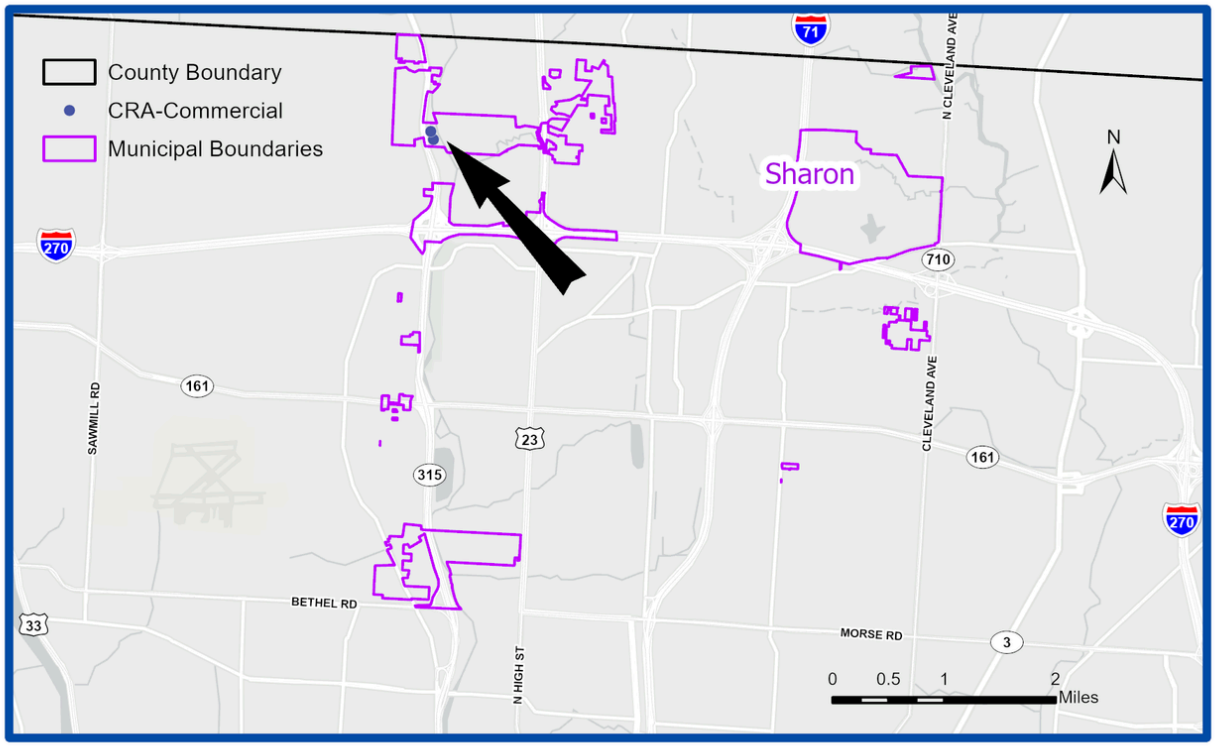
TIRC Description: During tax year 2025, Sharon Township had one TIF Project to fund public infrastructure projects to support the Olentangy Valley Center site.

TIF Summary:
Total Diverted TIF Tax: $93,820

Please note that some material is redacted due to the confidentiality requirements outlined within Ohio Revised Code § 9.66(D). In addition to TIRC-reported information, the report incorporates supplemental data on property tax abatements not subject to TIRC reporting requirements, particularly residential abatements.

SHARON TWP / FRANKLIN COUNTY ECONOMIC DEVELOPMENT

2026 TIRC MEETING PACKET



Population: 17,168

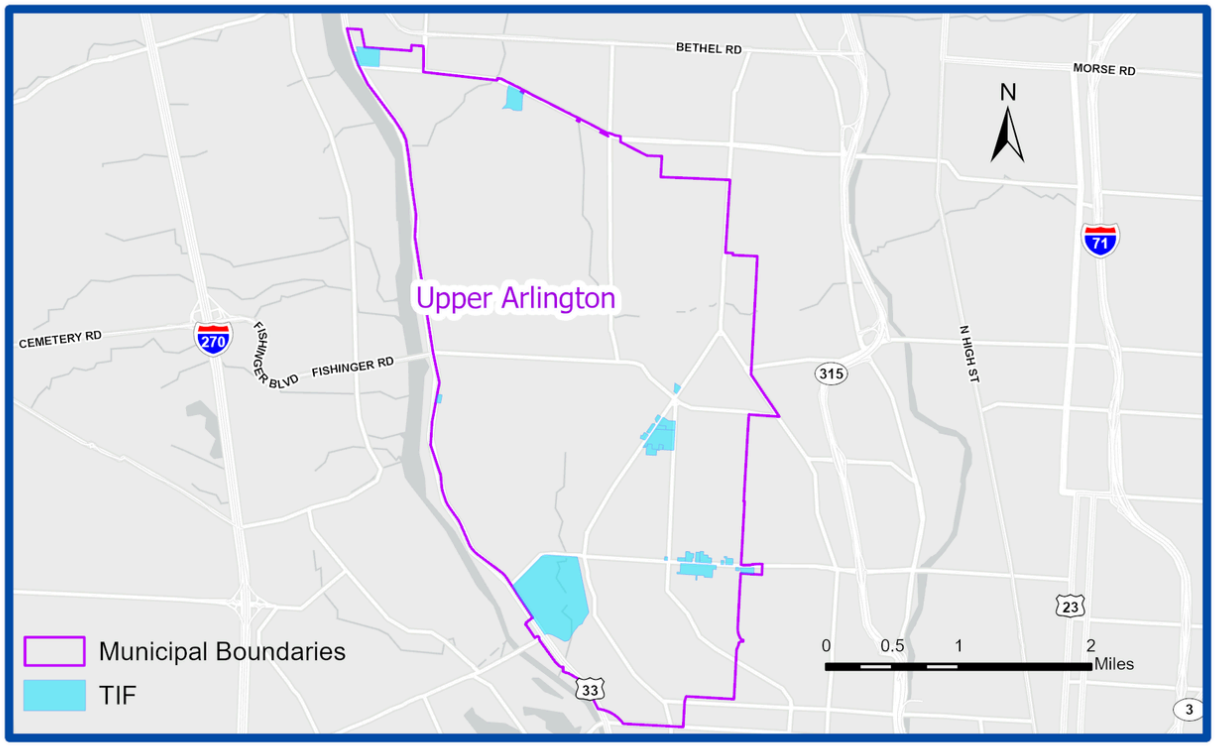
TIRC Description: During tax year 2025, Sharon Township had two post-1994 CRA Agreements.

CRA Summary:
Total Appraised Value: $29,969,500
Total Abated Value: $15,815,600
Estimated Foregone Tax: $662,551

Please note that some material is redacted due to the confidentiality requirements outlined within Ohio Revised Code § 9.66(D). In addition to TIRC-reported information, the report incorporates supplemental data on property tax abatements not subject to TIRC reporting requirements, particularly residential abatements.

UPPER ARLINGTON

2026 TIRC MEETING PACKET



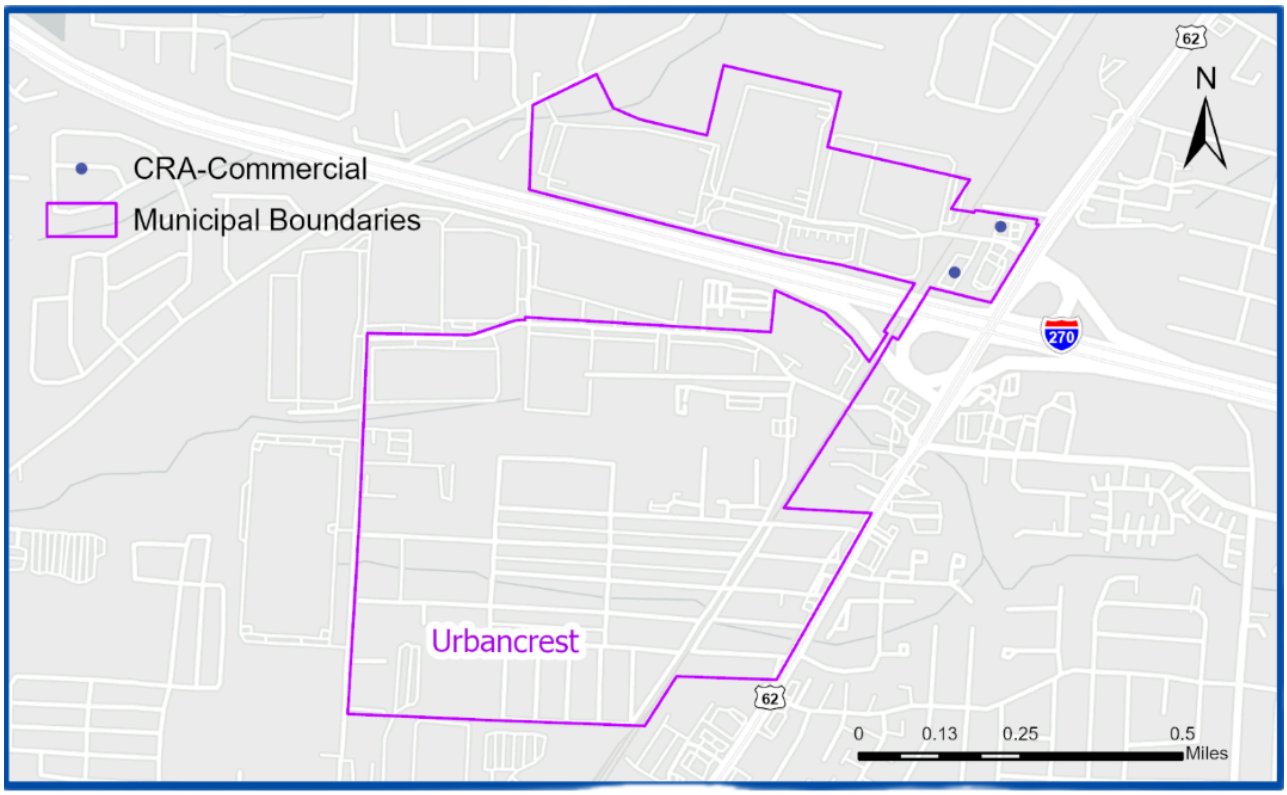
Population: 36,800

TIRC Description: During tax year 2025, the City of Upper Arlington had 17 TIF Projects to fund public infrastructure projects throughout the community.

TIF Summary:
Total Diverted TIF Tax: $11,967,858

Please note that some material is redacted due to the confidentiality requirements outlined within Ohio Revised Code § 9.66(D). In addition to TIRC-reported information, the report incorporates supplemental data on property tax abatements not subject to TIRC reporting requirements, particularly residential abatements.

URBANCREST



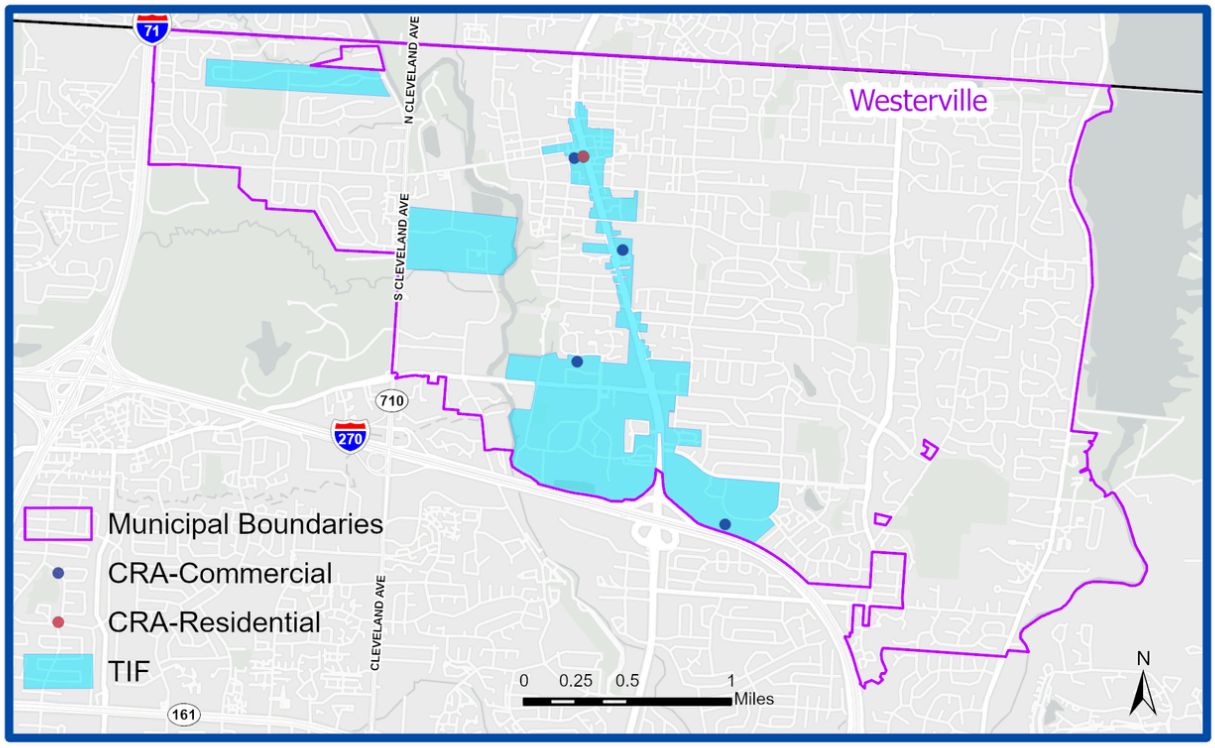
Population: 1,031

TIRC Description: During tax year 2025, the village of Urbancrest had two post-1994 CRA Agreements.

CRA Summary:
Total Appraised Value: $7,337,300
Total Abated Value: $5,139,100
Estimated Foregone Tax: $130,097

Please note that some material is redacted due to the confidentiality requirements outlined within Ohio Revised Code § 9.66(D). In addition to TIRC-reported information, the report incorporates supplemental data on property tax abatements not subject to TIRC reporting requirements, particularly residential abatements.

WESTERVILLE



Population: 39,190

TIRC Description: During tax year 2025, the City of Westerville had five post-1994 CRA Agreements. In addition, the city had four TIF Projects to fund public infrastructure throughout the community.

CRA Summary (Commercial Only):
Commercial Parcels: 5
Total Appraised Value: $8,860,900
Total Abated Value: $4,817,600
Estimated Foregone Tax: $144,400

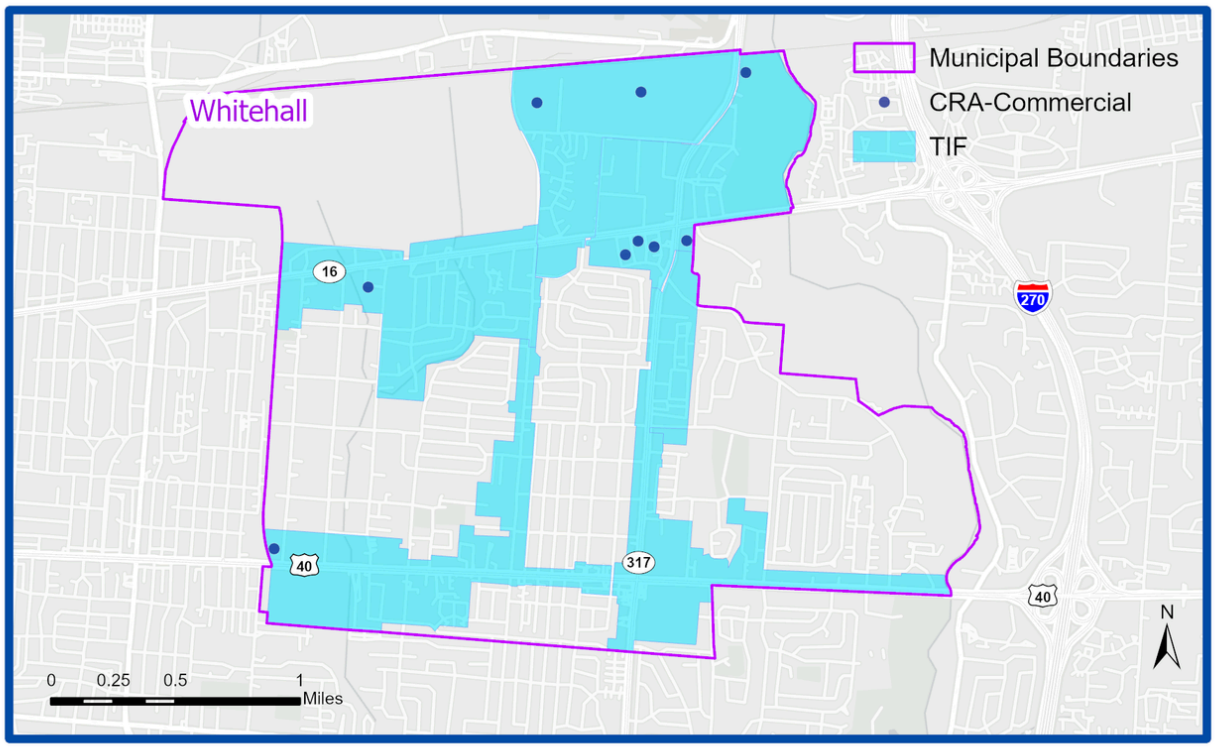
CRA Summary (Residential Only):
Residential Parcels: 4
Total Appraised Value: $936,000
Total Abated Value: $636,800
Estimated Foregone Tax: $14,172

TIF Summary:
Total Diverted TIF Tax: $2,308,873

*Includes data not reported to the TIRC

Please note that some material is redacted due to the confidentiality requirements outlined within Ohio Revised Code § 9.66(D). In addition to TIRC-reported information, the report incorporates supplemental data on property tax abatements not subject to TIRC reporting requirements, particularly residential abatements.

WHITEHALL



Population: 20,127

TIRC Description: During tax year 2025, the City of Westerville had six post-1994 CRA Agreements. In addition, the city had nine TIF Projects to fund public infrastructure improvements throughout the city.

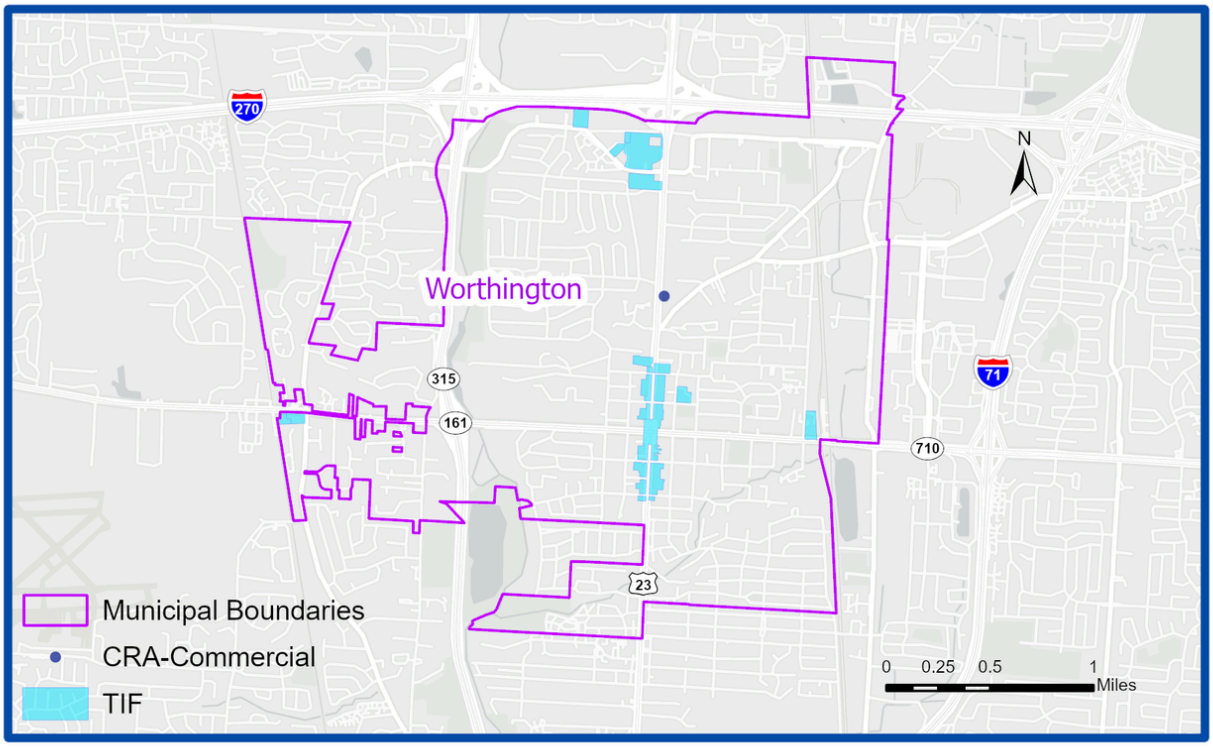
CRA Summary:
Total Appraised Value: $127,120,100
Total Abated Value: $81,527,100
Estimated Foregone Tax: $2,172,785

TIF Summary:
Total Diverted TIF Tax: $3,574,941

Please note that some material is redacted due to the confidentiality requirements outlined within Ohio Revised Code § 9.66(D). In addition to TIRC-reported information, the report incorporates supplemental data on property tax abatements not subject to TIRC reporting requirements, particularly residential abatements.

WORTHINGTON

2026 TIRC MEETING PACKET



Population: 14,786

TIRC Description: During tax year 2025, the City of Worthington had one post-1994 CRA Agreement. In addition, the city had eight TIF Projects to fund infrastructure improvements throughout the community.

CRA Summary:
Total Appraised Value: $3,604,900
Total Abated Value: $1,398,000
Estimated Foregone Tax: $49,834

TIF Summary:
Total Diverted TIF Tax: $2,356,593

Please note that some material is redacted due to the confidentiality requirements outlined within Ohio Revised Code § 9.66(D). In addition to TIRC-reported information, the report incorporates supplemental data on property tax abatements not subject to TIRC reporting requirements, particularly residential abatements.