

RESOLUTION NO.: 49 -2019  
INTRODUCED BY: Mayor Roche

AN ORDINANCE ENACTING A NEW CHAPTER 168 OF THE CODIFIED ORDINANCES  
OF THE CITY OF RICHMOND HEIGHTS TO CREATE A TAX INCENTIVE REVIEW  
COUNCIL

WHEREAS, the City, through its Housing Officer and Housing Board, grants exemptions from taxation pursuant to Section 3735.67 of the Ohio Revised Code;

WHEREAS, pursuant to Section 5709.85(A)(2) of the Ohio Revised Code, the legislative authority of a municipal corporation that grants exemptions from taxation under Section 3735.67 of the Ohio Revised Code must establish a Tax Incentive Review Council (“TIRC”), and must appoint two members of the TIRC;

WHEREAS, based on recent tax incentive awards to development and the Ohio Revised Code requirement, this Council desires to formally create the City of Richmond Heights Tax Incentive Review Council.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Richmond Heights, State of Ohio, that:

Section 1: Chapter 168, “Tax Incentive Review Council,” of the Codified Ordinances is enacted to read as follows:

**“CHAPTER 168  
TAX INCENTIVE REVIEW COUNCIL**

**168.01 CREATION OF TAX INCENTIVE REVIEW COUNCIL.**

The City of Richmond Heights Tax Incentive Review Council (“TIRC”) is created by operation of Section 5709.85 of the Ohio Revised Code.

**168.02 COMPOSITION OF TAX INCENTIVE REVIEW COUNCIL.**

(a) The TIRC shall be composed of seven (7) total members: three (3) members appointed by the Cuyahoga County Executive; two (2) members appointed by the Mayor with the concurrence of City Council; the Cuyahoga County Auditor or the County Auditor’s designee; and an individual appointed by the Board of Education of Richmond Heights Local Schools.

(b) At least two members of the TIRC shall be residents of the City of Richmond Heights.

(c) Every member of the TIRC shall serve a term lasting two (2) years in duration. If a member of the TIRC cannot complete his or her full two-year term for any reason, a replacement member shall be appointed to complete that member’s term. The replacement member shall be appointed using the same procedure used to appoint the departing member.

## 168.03 DUTIES

The TIRC shall:

(a) Review all exemptions from property taxation granted by the City and any performance or audit reports required to be submitted in order to determine whether the party receiving the exemption has complied with the terms of the tax exemption.

(b) Determine whether the owner of the exempted property has complied with the terms of the exemption, and may take into consideration any fluctuations in the business cycle unique to the owner's business.

(c) On or before the first day of September of each year, submit to the City Council written recommendations for continuation, modification, or cancellation of each exemption granted. The City Council may take any action available to a party to a contract or agreement to obtain compliance with the exemption."

Section 2. Any and all ordinances or parts of ordinances in conflict with Chapter 168 of the Codified Ordinances are repealed to the extent of the conflict.

Section 3. It is found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

Section 4: This Ordinance shall take effect and be in force from and after the earliest period allowed by law.

PASSED: 5/14/19

  
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David H. Roche, Mayor

APPROVED: 5/14/19

ATTEST: Rachel Gardiner  
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Betsy Traben Rachel Gardiner  
Pro-Tem Clerk of Council

  
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Eloise Cotton-Henry  
President of Council