

RESOLUTION NO. 2024 - 05

**LEWISBURG, OHIO, RESOLUTION ACCEPTING THE 2023 COMMUNITY REINVESTMENT AREA ANNUAL REPORT**

That Whereas, the Village of Lewisburg, Ohio, Legislative Authority annually reviews its Community Reinvestment Area Annual Report;

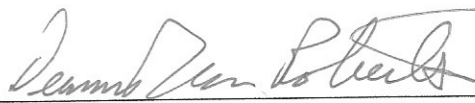
**NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE VILLAGE OF LEWISBURG, PREBLE COUNTY, OHIO, AS FOLLOWS:**

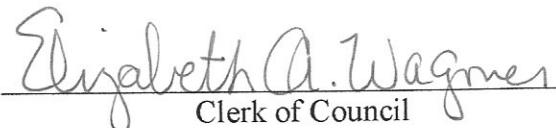
**Section 1.** The 2023 Community Reinvestment Area Annual Report as submitted by the Housing Officer, Jeffrey A. Sewert, is affirmed and accepted.

**Section 2.** The Housing Officer is directed to send a copy of this Resolution with attached Annual Report to the Ohio Department of Development, the Preble County Commissioners, The Tri-County North Local School District Board of Education, the Miami Valley Career Technology Center Board of Education, DM Tool & Plastics, Inc., Pratt Industries, Inc./Pratt (Lewisburg Corrugating) LLC, Big Belly Building, LLC, Ohio Department of Taxation, and the Preble County Auditor. Said transmission shall be mailed or delivered or transmitted to comply with the annual reporting requirements as mandated by state law.

**Section 3.** This Resolution shall be effective from and after the earliest period allowed by law.

Dated: 03-21-2024

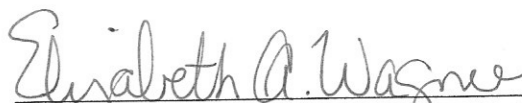
  
\_\_\_\_\_  
Mayor

Attest:   
\_\_\_\_\_  
Clerk of Council

LB46

**CERTIFICATION OF CLERK OF COUNCIL**

I, Elizabeth A. Wagoner, am the duly appointed Clerk of Council of the Village of Lewisburg, Preble County, Ohio, and I hereby certify that the above Resolution and attached Annual Report are a true and accurate copy or duplicate original of the original record filed in my office this 21<sup>st</sup> day of March, 2024.

  
\_\_\_\_\_  
Elizabeth A. Wagoner, Clerk of Council



# 2023 CRA Area Annual Report

## GENERAL AREA INFORMATION

Community Reinvestment Area Number: 135-02185-01 County: Preble

1. Date Community Reinvestment Area (CRA) Certified: 06/10/1998

2. State the population of the CRA according to the most recent data: 1745

3. The total number of CRA Zones: 1

## CRA AGREEMENT INFORMATION

1. The total number of CRA Agreements entered into since certification of the area: 4

2. The total number of CRA Agreements in effect as of 12/31/2023: 3

3. The total number of enterprises:

- a. Subject to CRA Agreements (including both operating companies and developer/lessor investors receiving tax benefits): 3
- b. Subject to CRA Agreements that have expanded in the Area: 3

4. The total number of CRA Agreements approved by the applicable legislative authority during the calendar year (2023): 0

5. The total number of CRA Agreements executed during the calendar year (2023): 0

6. The total number of CRA Agreements that:

- a. Expired during the calendar year (2023): 0
- b. Are scheduled to expire during the calendar year in which the report is submitted (2023): 0
- c. The total amount of taxes exempted under agreements: \$165,846.24 (2023)

7. Tax Incentive Review Council (TIRC) Review for the calendar year 2023: \$ 1,822,950.04 (cumulative)

- a. The total number of CRA Agreements reviewed by the TIRC: 3
- b. The total number of CRA Agreements determined to be in compliance: 2
- c. The total number of CRA Agreements determined to be in non-compliance: 1
- i. List the CRA Agreements that are non-compliant:

Company Name	Value of Exempted Property	Estimated Jobs Created	Actual Jobs Created	Estimated Jobs Payroll	Actual Jobs Payroll
Big Belly Building, LLC	\$0.00	6	0	\$118,000.00	0

# 2023 CRA Area Annual Report



d. After formal review, the total number of CRA Agreements for which the TIRC made recommendations to the legislative authority:	3
e. The total number of CRA Agreements for which the legislative authority did not follow the recommendation of the TIRC:	0
f. The total number of CRA Agreements rescinded during 2023:	1
g. The total number of CRA Agreements modified during 2023:	0
8. The total number of full-time permanent (FTP) jobs:	27
a. Retained as a result of the CRA Agreements:	229
b. Created as a result of the CRA Agreements:	167
c. Committed in the CRA Agreements:	
9. The total number of enterprises subject to CRA Agreements that closed or reduced employment at:	
a. Another site within the state of Ohio for the primary purpose of locating at the CRA Agreements' specific location:	0
b. Any location outside the state of Ohio for the primary purpose of locating at the CRA Agreements' specific location:	0
c. The number of full-time permanent employees relocated and retained within Ohio by the business pursuant to 9a above:	0

# Preble County Auditor

Courthouse, 2<sup>nd</sup>  
Floor

## Lavon Wright

Phone: 937-456-8148

PO Box 361

937-456-8108

101 E Main St.

January 31, 2024

Village of Lewisburg  
112 Commerce Street  
Lewisburg, Ohio 45338

RE: COMMUNITY RE-INVESTMENT AREA (CRA)

Dear Village of Lewisburg,

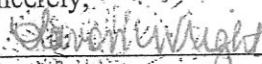
Please be informed our CRA information as of January 31, 2024 is as follows:

DM TOOL & PLASTICS INC:	D13001205200007710
Real Estate Taxes (Abated)-Current Annual YR	\$13,092.04
Cumulative Real Estate Taxes Foregone (Abated)	\$151,952.95

PRA LLC (AKA PRATT INDUSTRIES):	D13001204200001710
Real Estate Taxes (Abated)-Current Annual YR	\$152,754.20
Cumulative Real Estate Taxes Foregone (Abated)	\$1,670,997.09

Thank you for your attention to this matter.

Sincerely,

  
\_\_\_\_\_  
Lavon Wright  
Preble County Auditor

Z:\Auditor\Auditor\W\TIRC\VillageofLewisburg LETTER 2023

## Community Reinvestment Area Agreement Housing Officer's 2023 Report

The following is a status report as of December 31, 2023, of the Community Reinvestment Area Agreement between the Village of Lewisburg and DM Tool & Plastics, Inc., dated July 19, 2012 (CRA #135-02185-01 Agreement #12-001).

The business, which is hereinafter called "DM Tool", received a 15 year and 100% real estate tax exemption [County, Village, Township, and School District(s)] on the improved value of the underlying real estate in exchange for meeting multiple commitments under the Agreement.

The three principal commitments made by "DM Tool" were as follows:

- (1) Construction of a new 35,000 square foot addition to an existing industrial building (price \$1,200,000.00), with construction to be completed by February 28, 2013.
- (2) Retention of 27 full-time jobs.
- (3) Maintain existing payroll as to the 27 retained full-time jobs, in the amount of \$990,000.00.

With respect to principal commitment (1), the \$1,200,000.00 industrial building addition was completed by "DM Tool" before the February 28, 2013, completion date.

With respect to principal commitments (2) and (3), "DM Tool", as of December 31, 2023, is still maintaining its retention plan, and has increased its full-time employment/payroll levels to 45 full-time employees with \$2,660,992.00 in payroll.

Finally, the total real estate tax exemption given to "DM Tool" for calendar year 2023 was \$13,092.04, which when combined with their \$138,860.91 prior years (2013 through 2022) real estate tax exemptions given, amounts to a \$151,952.95 cumulative real estate tax exemption.

Respectfully submitted,



Jeffrey A. Sewert  
Housing Officer (135-02185-01)  
LB42

## Community Reinvestment Area Agreement Housing Officer's 2023 Report

The following is a status report as of December 31, 2023, of the Community Reinvestment Area Agreement between the Village of Lewisburg and Pratt (Lewisburg Corrugating) LLC, dated July 18, 2013 (CRA #135-02185-01 Agreement #13-001).

The business, which is hereinafter called "Pratt", received a 15 year and 100% real estate tax exemption [County, Village, Township, and School District(s)] on the improved value of the underlying real estate in exchange for meeting multiple commitments under the Agreement.

The seven principal commitments made by "Pratt" were as follows:

- (1) Construction of a new 350,000 square foot industrial building (price - \$15,000,000.00), with construction to be completed by September 30, 2014.
- (2) Purchase and installation of new machinery and equipment (price - \$29,000,000.00).
- (3) Purchase and installation of furniture and fixtures (price - \$1,000,000.00).
- (4) New inventory (price - \$7,000,000.00).
- (5) Total estimated investment of (1) through (4) above was a commitment of \$52,000,000.00, plus or minus 10%, at the project site.
- (6) Creation of 140 new full-time jobs based on the following hiring schedule:
  - (a) 80 on or before September 30, 2015
  - (b) 30 additional on or before September 30, 2016
  - (c) 30 additional on or before September 30, 2017.

Of the 140 new full-time jobs, a goal of at least 25% were to be residents of The Tri-County North Local School District.

- (7) From the creation of 140 new full-time jobs, an additional annual payroll of \$8,000,000.00 would result.

With respect to the principal commitments (1) through (5) above; i.e., the total estimated investment of \$52,000,000.00, plus or minus 10%, at the project site, "Pratt" has achieved the following investment level as of December 31, 2023:

Real Estate	-	\$15,000,000.00
Personal Property	-	<u>42,176,930.00</u>
TOTAL	-	\$57,176,930.00.

"Pratt" has achieved the \$52,000,000.00, plus or minus 10%, total investment commitment.

With respect to principal commitments (6) and (7) above, "Pratt" finished ahead of schedule as to job creation/payroll. As of December 31, 2023, the project site now has 211 new full-time jobs and an annual new payroll of \$11,053,380.00. Based on annual reconciliation of W-2's and other information provided by "Pratt" with the Village of Lewisburg Income Tax Department for calendar year 2023, it is currently estimated that new hires currently consist of approximately 12% being residents of The Tri-County North Local School District and 47.2% being residents of Preble County.

Finally, the total real estate tax exemption given to "Pratt" for calendar year 2023 was \$152,754.20, which when combined with their \$1,518,242.89 prior years (2014 through 2022) real estate tax exemptions given, amounts to a \$1,670,997.09 cumulative real estate tax exemption.

Respectfully submitted]



Jeffrey A. Sewert  
Housing Officer (135-02185-01)  
LB43

## **Community Reinvestment Area Agreement Housing Officer's 2023 Report**

The following is a status report as of December 31, 2023, of the Community Reinvestment Area Agreement between the Village of Lewisburg and Big Belly Building, LLC, CRA #135-02185-01 Agreement # 21-001.

The Business which is hereinafter called "Big Belly Building, LLC", received a 15-year and 100% real estate tax exemption [County, Village, Township, and School District(s)] on the improved value of the underlying real estate in exchange for meeting multiple commitments under the Agreement.

The principal commitments made by "Big Belly Building, LLC" were as follows:

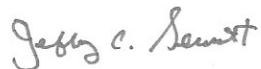
- (1) Construction of a new 10,200 square foot facility with construction to be completed by said Agreement.
- (2) Creation of 6 new full-time jobs.

With respect to principal commitment (1) the construction of a new 10,200 square foot facility was not completed by "Big Belly Building, LLC" before the completion date of said Agreement.

With respect to principal commitment (2) Big Belly Building, LLC, as of December 31, 2023, has not created 6 new full-time jobs with \$118,000.00 in payroll.

Finally, the total real estate tax exemption given to "Big Belly Building, LLC" for calendar year 2023 was \$0.00 and as Housing Officer for the Village of Lewisburg find "Big Belly Building, LLC" in non-compliance of CRA Agreement #21-001.

Respectfully submitted,



Jeffrey A. Sewert  
Housing Officer (135-02185-01)  
LB51



**Annual Meeting of Area 135-02185-01  
Lewisburg Community Reinvestment Area  
Tax Incentive Review Council**

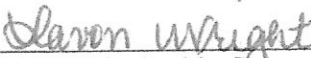
The 2023 Area 135-02185-01 Tax Incentive Review Council, by duly adopted motion and action taken at its 2023 Annual Meeting at the Office of the Preble County, Ohio, Commissioners, on Wednesday, March 13, 2024, at 9:30 A.M., herein issues this written recommendation to the Legislative Authority of the Village of Lewisburg, Preble County, Ohio, and all other interested parties and entities:


- (1) That DM Tool & Plastics, Inc., is in compliance with its commitments contained in the Community Reinvestment Area Agreement it entered into on or about July 19, 2012, Agreement No. 12-001.
- (2) Said Community Reinvestment Area Agreement dated July 19, 2012, should be continued.
- (3) A copy of this document shall be forwarded to the Village of Lewisburg, Ohio, for final approval, and from there, copies are to be forwarded to DM Tool & Plastics, Inc., all appropriate school districts, the Ohio Department of Development, and all other appropriate entities and/or persons.

**Reasons for Finding of Compliance:** (1) DM Tool & Plastics, Inc., as of December 31, 2023, has fulfilled its real property expansion commitment (2) DM Tool & Plastics, Inc., as of December 31, 2023, was fulfilling its employment and payroll commitments (3) DM Tool & Plastics, Inc., as of December 31, 2023, was fulfilling all other commitments it made under the Community Reinvestment Area Agreement.

**Recommended Treatment:** Said Agreement should be continued.

Dated: March 13, 2024

  
\_\_\_\_\_  
Lavon Wright, Preble County Auditor  
Tax Incentive Review Council Chairman

  
\_\_\_\_\_  
Jeffrey A. Sewert, Housing Officer  
1.B44

**Annual Meeting of Area 135-02185-01  
Lewisburg Community Reinvestment Area  
Tax Incentive Review Council**

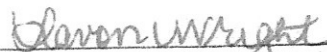
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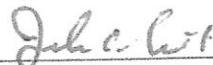
- (1) That Pratt (Lewisburg Corrugating) LLC, is in compliance with its commitments contained in the Community Reinvestment Area Agreement it entered into on or about July 18, 2013, Agreement No. 13-001.
- (2) Said Community Reinvestment Area Agreement dated July 18, 2013, should be continued.
- (3) A copy of this document shall be forwarded to the Village of Lewisburg, Ohio, for final approval, and from there, copies are to be forwarded to Pratt (Lewisburg Corrugating) LLC, all appropriate school districts, the Ohio Department of Development, and all other appropriate entities and/or persons.

**Reasons for Finding of Compliance:** (1) Pratt (Lewisburg Corrugating) LLC, as of December 31, 2023, has fulfilled its real property and personal property expansion commitments (2) Pratt (Lewisburg Corrugating) LLC, as of December 31, 2023, was fulfilling its employment and payroll commitments (3) Pratt (Lewisburg Corrugating) LLC, as of December 31, 2023, was fulfilling all other commitments it made under the Community Reinvestment Area Agreement.

**Recommended Treatment:** Said Agreement should be continued.

Dated: March 13, 2024

  
\_\_\_\_\_  
Lavon Wright, Preble County Auditor  
Tax Incentive Review Council Chairman

  
\_\_\_\_\_  
Jeffrey A. Sewert, Housing Officer  
LB45

**Annual Meeting of Area 135-02185-01  
Lewisburg Community Reinvestment Area  
Tax Incentive Review Council**

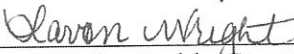
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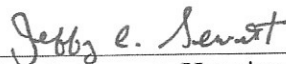
- (1) That Big Belly Building, LLC, is not in compliance with its commitments contained in the Community Reinvestment Area Agreement it entered into on or about March 18, 2021, with said Agreement # 21-001.
- (2) Said Community Reinvestment Area Agreement dated March 18, 2021, should be rescinded.
- (3) A copy of this document shall be forwarded to the Village of Lewisburg, Ohio, for final rescindment, and from there, copies are to be forwarded to Big Belly Building, LLC, all appropriate school districts, the Ohio Department of Development, and all other appropriate entities and/or persons.

**Reasons for Finding of Non-Compliance:** (1) Big Belly Building, LLC, as of December 31, 2023, has not fulfilled its real property expansion commitment (2) Big Belly Building, LLC, as of December 31, 2023, was not fulfilling its employment and payroll commitments (3) Big Belly Building Company, LLC, as of December 31, 2023, was not fulfilling all other commitments it made under the Community Reinvestment Area Agreement.

**Recommended Treatment:** Said Agreement should not be continued.

Dated: March 13, 2024

  
\_\_\_\_\_  
Lavon Wright, Preble County Auditor  
Tax Incentive Review Council Chairman

  
\_\_\_\_\_  
Jeffrey A. Sewert, Housing Officer  
LB52