

**MINUTES OF THE SPECIAL MEETING  
AMBERLEY VILLAGE COUNCIL  
TUESDAY, MARCH 18, 2008**

The Council of Amberley Village, Ohio met in a special session at the Amberley Village Hall, 7149 Ridge Road on TUESDAY, MARCH 18, 2008 at 7:30 P.M. Mayor Charles Kamine called the meeting to order. The following roll call was taken:

**PRESENT:**

Charles Kamine  
Jon Chaiken  
Fran Cohen  
Peg Conway  
Merrie Stillpass

**ALSO PRESENT:**

Chief Monahan, Police/Fire Chief  
Bernie Boraten, Village Manager  
Nicole Browder, Clerk of Council

**ABSENT:**

Rich Batterberry, Treasurer  
Louis Katz  
Stephen Cohen, Village Solicitor

Mayor Kamine welcomed everyone to the special meeting of the Amberley Village Council.

Mayor Kamine announced that in an effort to educate newer members of Council and update others, an educational program would be presented by Hamilton County Development Company that would provide information regarding the incentive programs as it relates to economic development.

Mayor Kamine informed those present that a record of this meeting would be available, upon request, as typed minutes or an audio recording.

Mayor Kamine stated that Council had approved, in the late nineties, designation of the Amberley Village industrial zone as an enterprise zone. This enabled Council to give certain tax abatements to new developments and businesses. This educational program will prepare Council for the possibility of development. He stated that Midd Cities currently owns the old Gibson site and they are making efforts to develop that property.

Mayor Kamine introduced Harry Blanton with the Hamilton County Development Company. Mr. Boraten then asked Mr. Blanton to also address the menu of state programs that would be pertinent as the possibility of development at the Village's North Site also exists. Mr. Boraten pointed out that there is a 14-acre back portion of the old Gibson property that is undeveloped which could be developed in the future as well.

Mr. Blanton explained that the Hamilton County Development Company is a private non-profit corporation established to promote economic development. He reported that recent tax reform in Ohio resulted in major changes. State Personal Income Tax was changed from 7.5 percent on income over \$200,000 to 5.925 percent on income over \$200,000. State Sales and Use Tax was changed from 6.0 percent to 5.5 percent. The Corporate Franchise Tax and the Tangible Personal Property Tax were eliminated. A Commercial Activity Tax would be implemented to create broad-based, low rate business tax that is flatter and fairer than current business taxes.

This will result in no tax on gross receipts under \$150,000, \$150 on gross receipts under \$1 million and \$150, plus 0.26 percent on net gross receipts over \$1 million.

Mr. Blanton reported that new developments and companies within the enterprise zones in the Village could receive tax incentives as approved by Amberley Village and the Hamilton County Commissioners. He stated that this incentive serves as an additional economic development tool for communities attempting to retain and expand their economic base. Mr. Blanton encouraged council to utilize an attorney to implement such an agreement.

Mr. Blanton continued and explained the two types of enterprise zones. Distress Based zones may be created if the local authority petitioning the Ohio Department of Development for certification documents the specific distress levels exist within the designated zone. Non-Distress Based zones are not required to document distress. Under this limited zone authority, communities may not consider projects (enter into agreements) involving intrastate relocations unless a waiver is obtained from the Director of the Ohio Department of Development.

Once a community receives an Enterprise Zone Certification, state law provides local officials with the ability to negotiate a tax incentive agreement with a prospective company. Exemption of real and/or personal property assessed values of up to 75% for up to 10 years or an average of 60% over the term of the agreement on the new investments in buildings, machinery/equipment and inventory and improvements to existing land and buildings for a specific project. Mr. Blanton also pointed out that this agreement would require approval from the local school district. He reported that his organization has a point system that valuates characteristics of the project to assist in negotiating incentives.

Mr. Blanton stated that the first strategy of the Hamilton County Development Company is to attempt to keep the business in the existing area. If that does not work, then he will attempt to retain that business within the county, ultimately attempting to keep the business within the state.

Mr. Boraten asked Mr. Blanton to elaborate on the requirement of involvement with the local school district. Mr. Blanton stated that if the payroll is more than \$1 million then formal action with the school board is required. He stated that the local municipality and the school must negotiate an income tax sharing agreement. If no agreement can be negotiated within six months of finalizing the agreement, the new income tax is shared fifty-fifty.

After general discussions, Mr. Blanton informed Council that there are also several programs available at the state level and encouraged Council to seek further information.

Mr. Boraten commented that he felt that the Hamilton County Development Company has become an extremely valuable tool to the Village. He informed the Council that the longevity of the employees has allowed Amberley to maintain longstanding and efficient relationships. He stated that their employees know Amberley very well. He pointed out that Mr. Blanton assisted with location of Saturday Knight Limited within the Village.

There being no further business, Mr. Chaiken moved to adjourn. Seconded by Mrs. Cohen. Motion carried unanimously.

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Nicole Browder, Clerk of Council

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Mayor Charles Kamine