

Sponsor: Elliott J. Anderson

ORDINANCE NO. 13-19

AN ORDINANCE OF THE LEGISLATIVE AUTHORITY OF THE CITY OF JACKSON, OHIO TO AUTHORIZE THE MAYOR TO EXECUTE AN ENTERPRISE ZONE AGREEMENT WITH JQK ENTERPRISES, LLC AND DECLARING AN EMERGENCY.

WHEREAS, JQK ENTERPRISES, LLC, the owner of the business known as Iron City Pipe & Supply, and it desires to invest in its property, located in an enterprise zone, for renovations to its Bennett Avenue property and requires an abatement of a percentage of real estate taxes on the improvement; and

WHEREAS, the expected renovation and construction is beneficial to the economy and is necessary for the preservation of the public health, safety and welfare of the City and its citizens and immediate passage of this ordinance constitutes an emergency as delay in passage may delay or jeopardize the construction project.

NOW, THEREFORE, BE IT ORDAINED AS FOLLOWS:

Section 1. The legislative authority of the City of Jackson hereby authorizes the Mayor to execute, together with JQK ENTERPRISES, LLC, the Ohio Enterprise Zone Agreement as attached hereto.

Section 2. This matter is hereby declared to be an emergency necessary for the immediate preservation of the public peace, health or safety of the City of Jackson, Ohio for the reasons set forth above. Therefore, this Ordinance shall go into effect upon passage and as provided in Ohio Revised Code Section 731.30.

Section 3. In the event this Ordinance receives a majority vote for passage but fails to receive the required number of votes to pass as an emergency, then this Ordinance shall be deemed to have passed but with no emergency clause, and shall take effect at the earliest time permitted by law.

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

PASSED AND ADOPTED by the Legislative Authority of the Political Subdivision on this 25th day of March, 2019.



President of Council

ATTEST:

Sherry Bann
Clerk of the Legislative Authority

Approved this 25th day of March, 2019.

Randy Heert
Mayor

OHIO ENTERPRISE ZONE AGREEMENT

THIS AGREEMENT made and entered into by and between the **City of Jackson, Ohio**, a municipality, with its main offices located at 145 Broadway St., Jackson, Ohio (hereinafter referred to as the City of Jackson, Ohio, and **JQK ENTERPRISES, LLC.**, an Ohio limited liability company (dba Iron City Pipe & Supply) with its main offices located at 330 E. Broadway St., Jackson, Ohio, (hereinafter referred to as "Enterprise"), WITNESSETH;

WHEREAS, the **City of Jackson, Ohio** has encouraged the development of real property and the acquisition of personal property located in the area designated as an Enterprise Zone; and

WHEREAS, **JQK** is desirous to complete the purchase and remodeling of land and building to relocate the business from the current location at 330 E. Broadway St. to 275 Bennett Ave., Jackson, Ohio so as to allow the business to continue to operate in Jackson, Ohio as opposed to moving its location to another city or state and to keep the business within the boundaries of the aforementioned Enterprise Zone, provided that the appropriate development incentives are available to support the economic viability of said relocation (hereinafter referred to as "Project"); and

WHEREAS, the Council of the **City of Jackson, Ohio**, by Ordinance No. 40-91 adopted June 6, 1991, designated the area as an "Enterprise Zone" pursuant Chapter 5709 of the Ohio Revised Code; and

WHEREAS, effective July 6, 1991, the Director of Development of the State of Ohio determined that the aforementioned area designated in said Resolution No. 3091, contains the characteristics set forth in Section 5709.61(A) of the Ohio Revised Code and certified said area as an Enterprise Zone under said Chapter 5709; and

WHEREAS, the **City of Jackson, Ohio**, having the appropriate authority for the stated type of project is desirous of providing **JQK ENTERPRISES, LLC.** with incentives available

for the development of the **PROJECT** in said Enterprise Zone under Chapter 5709 of the Ohio Revised Code; and

WHEREAS, JQK ENTERPRISES, LLC. has submitted a proposed agreement application (herein attached as Exhibit A) to the **City of Jackson, Ohio**, said application (hereinafter referred to as "APPLICATION"); and

WHEREAS, JQK ENTERPRISES, LLC. has remitted the required state application fee of \$750.00 made payable to the Ohio Development Services Agency with the application to be forwarded with the final agreement; and

WHEREAS, the Mayor of the **City of Jackson, Ohio** has investigated the application of **JQK ENTERPRISES, LLC.**, and has recommended the same to the Council of the City of Jackson, Ohio, on the basis that **JQK ENTERPRISES, LLC.** is qualified by financial responsibility and business experience to create and preserve employment opportunities in said Enterprise Zone and improve the economic climate of the **City of Jackson, Ohio**; and

WHEREAS, the project site as proposed by **JQK ENTERPRISES, LLC.** is located in the Jackson City School District and the Gallia-Jackson-Vinton Joint Vocational School District and the Board of Education of each have been notified in accordance with Section 5709.83 and been given a copy of the APPLICATION; and

WHEREAS, pursuant to Section 5709.62(C), 5709.63(A) or 5709.632 and in conformance with the format required under Section 5709.631 of the Ohio Revised Code, the parties hereto desire to set forth their agreement with respect to matters hereinafter contained;

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

1. **JQK ENTERPRISES, LLC** shall relocate to and remodel the property at 275 Bennett Ave, Jackson, Ohio and make substantial investment and renovation into this property located across from Jackson High School so that the property, when renovation is completed, will be increased in value by more than 50% of its current value of \$650,000. The tax incentive will allow JQK to continue to operate while upgrading and modifying the existing structure to meet its business needs so that it can continue to provide products and services to the Jackson area and area businesses.

The parcels affected are Parcel Nos. H14-017-00-26600; H14-017-00-26700; and H14-017-00-26800

The PROJECT will begin in 2019, and be completed by April 20, 2019, provided a tax exemption is provided

The PROJECT will represent an estimated significant new investment of \$1,315,000.00.

2. **JQK ENTERPRISES, LLC.** shall retain within a time period not exceeding thirty-six months after commencement of construction of the aforesaid facility, 17 full-time employees.

This increase in the number of employees will result in approximately \$0.00 of additional annual payroll for **JQK ENTERPRISES, LLC.**

JQK ENTERPRISES, LLC currently has 17 full-time permanent employees at the project site. In total, **JQK ENTERPRISES, LLC** has 17 full-time permanent employees in the State of Ohio.

The retention of the existing jobs will maintain the current annual payroll of \$1,034,664.

3. "**JQK ENTERPRISES, LLC.** shall provide to the proper Tax Incentive Review Council any information reasonably required by the council to evaluate the enterprise's compliance with the agreement, including returns filed pursuant to section 5711.02 of the Ohio Revised Code if requested by the council."
4. **City of Jackson, Ohio** hereby grants a tax exemption pursuant Section 5709.62, 5709.63 or 5709.632 for eligible new tangible personal property including inventory (if applicable) acquired in conjunction with the PROJECT and will only apply to the limits expressed in the project description as defined in Sections 1 and 4 of this agreement.

75% on all furniture and fixtures, machinery, equipment and inventory acquired as part of PROJECT as defined in Section 1 of this agreement. Each identified project improvement will receive a ten-year exemption period.

The minimum investment for tangible personal property to qualify for the exemption is: \$0 to acquire buildings; \$0 for additions and new construction; \$0 for improvements to existing buildings; \$0 to purchase machinery and equipment first used in business at the facility as a result of the project; \$0 to purchase furniture and fixtures and other noninventory personal property first used in business at the facility as a result of the project; and \$0 for new inventory. The maximum investment tangible personal property to qualify for exemption is: \$650,000 to acquire buildings; \$0 for additions and new construction; \$510,000 for improvements to existing buildings; \$70,000 to purchase machinery and equipment first used in business at the facility as a result of the project; \$85,000 to purchase furniture and fixtures and other non-inventory personal property first used in business at the facility as a result of the project; and \$0 for new inventory. The exemption commences the first year for which the tangible personal property would first be taxed were that property not exempted from taxation. No exemption shall commence after tax year 2019 nor extend beyond

tax return year 2029. In no instance shall any tangible personal property be exempted from taxation for more than ten return years.

No exemption shall be allowed for any type of tangible personal property if the total investment is less than the minimum dollar amount specified for that type of property. If there are no minimum or maximum investment dollar amounts specified for a type of tangible personal property in the above statement or the dollar amounts are designated in the statement as not applicable, the exemption shall apply only as specified in the project as defined in Section 1 of this agreement.

5. **City of Jackson, Ohio** hereby grants **JQK ENTERPRISES, LLC.** a tax exemption for real property improvements made to the PROJECT site pursuant to Section 5709.62, 5709.63 or 5709.632 of the Ohio Revised Code and shall be in the following amounts:

“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 2019 nor extend beyond 2029.”

<u>Year of Tax Exemption</u>	<u>Tax Exemption Amount</u>
<u>YR 1</u>	<u>75%</u>
<u>YR 2</u>	<u>75%</u>
<u>YR 3</u>	<u>75%</u>
<u>YR 4</u>	<u>75%</u>
<u>YR 5</u>	<u>75%</u>
<u>YR 6</u>	<u>75%</u>
<u>YR 7</u>	<u>75%</u>
<u>YR 8</u>	<u>75%</u>
<u>YR 9</u>	<u>75%</u>
<u>YR 10</u>	<u>75%</u>

JQK ENTERPRISES, LLC must file the appropriate tax forms (DTE 23) with the County Auditor and (#913) with the State Department of Taxation to effect and maintain the exemptions covered in the agreement. The #913 Ohio tax form must be filed annually.

6. **JQK ENTERPRISES, LLC.** shall pay an annual fee equal to the greater of one percent of the dollar value of incentives offered under the agreement or five hundred dollars: provided, however, that if the value of the incentives exceeds two hundred fifty thousand dollars, the fee shall not exceed two thousand five hundred dollars.

The fee shall be made payable to the **Jackson County Economic Development Partnership** once per year for each year the agreement is effective on the days and in the following form: check or certified check. This fee shall be deposited in a special fund created for such purpose and shall be used exclusively for the purpose of complying with section 5709.68 of the revised code and by the tax incentive review council created under section 5709.85 of the revised code exclusively for the purposes of performing the duties prescribed under that section.

7. **"JQK ENTERPRISES, LLC.** shall pay such real and tangible personal 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. **JQK ENTERPRISES, LLC.** fails to pay such taxes or file such returns and reports, all incentives 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."

8. **"The City of Jackson, Ohio,** 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."

9. **"If for any reason the Enterprise Zone designation expires,** the Director of the Ohio Development Services Agency revokes certification of the zone, or City of Jackson, Ohio, revokes the designation of the zone, entitlements granted under this agreement shall continue for the number of years specified under this agreement, unless **JQK ENTERPRISES, LLC.** materially fails to fulfill its obligations under this agreement and **City of Jackson, Ohio,** terminates or modifies the exemptions from taxation granted under this agreement."

10. **"If JQK ENTERPRISES, LLC.** materially fails to fulfill its obligations under this agreement, or if the **City of Jackson, Ohio** determines that the certification as to delinquent taxes required by this agreement is fraudulent, the **City of Jackson, Ohio** may terminate or modify the exemptions from taxation granted under this agreement."

11. **"JQK ENTERPRISES, LLC.** hereby certifies that at the time this agreement is executed, **JQK ENTERPRISES, LLC.** 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 **JQK ENTERPRISES, LLC.** is liable under Chapter 5733., 5735., 5739., 5741., 5743., 5747., or 5753. of the Revised Code, or, if such delinquent taxes are owed, **JQK ENTERPRISES, LLC.** 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 **JQK ENTERPRISES, LLC.** 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."

12. **JQK ENTERPRISES, LLC.** 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.

13. **"JQK ENTERPRISES, LLC.** and the **City of Jackson, Ohio** acknowledge that this agreement must be approved by formal action of the legislative authority of the **City of Jackson, Ohio,** as a condition for the agreement to take effect. This agreement takes effect upon such approval."

14. **"The City of Jackson, Ohio** has developed a policy to ensure recipients of Enterprise Zone tax benefits practice non-discriminating hiring in its operations. By

executing this agreement, **JQK ENTERPRISES, LLC.** 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. "Exemptions from taxation granted under this agreement shall be revoked if it is determined that **JQK ENTERPRISES, LLC.**, any successor enterprise, or any related member (as those terms are defined in Section 5709.61 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, 5709.63, or 5709.632 of the Ohio Revised Code prior to the time prescribed by that division or either of those sections."

16. **JQK ENTERPRISES, LLC.** affirmatively covenants that it has made no false statements to the State or local political subdivision in the process of obtaining approval for the Enterprise Zone incentives. If any representative of **JQK ENTERPRISES, LLC.** has knowingly made a false statement to the State or local political subdivision to obtain the Enterprise Zone incentives, **JQK ENTERPRISES, LLC.** shall be required to immediately return all benefits received under the Enterprise Zone 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.

17. "This agreement is not transferrable or assignable without the express, written approval of the **City of Jackson, Ohio.**"

IN WITNESS WHEREOF, the **City of Jackson, Ohio**, by Randy Heath, its Mayor, and pursuant to Ordinance No. _____ has caused this instrument to be executed this ____ day of _____, 2019, and **JQK ENTERPRISES, LLC.** by Rick Smith, its President, has caused this instrument to be executed on this ____ day of _____, 2019.

The City of Jackson, Ohio

By _____
Randy Heath, Mayor

JQK ENTERPRISES, LLC

By _____
Rick Smith, President

Approved as to form:

Joseph D. Kirby, Attorney City of Jackson

**OHIO DEVELOPMENT SERVICES AGENCY
OHIO ENTERPRISE ZONE PROGRAM**

EXHIBIT A

PROPOSED AGREEMENT for Enterprise Zone Tax Incentives between Jackson County, City of Jackson, and Jackson City School District located in the County of Jackson and JOK Enterprises LLC.

- 1a. Name of business, home or main office address, contact person, and telephone number (attach additional pages if multiple enterprise participants).

JOK Enterprises LLC
enterprise name

Rick Smith
contact person

740-286-8080
telephone number

330 E Broadway St, Jackson, OH 45640
address

- 1b. Project site:

Rick Smith
contact person

740-286-8080
telephone number

275 Bennett Avenue, Jackson, OH 45640
address

- 2a. Nature of business (manufacturing, distribution, wholesale or other).

Distribution

- 2b. List primary 6 digit NAICS # 432510.

Business may list other relevant SIC numbers.

2c. If a consolidation, what are the components of the consolidation? (must itemize the location, assets, and employment positions to be transferred)

N/A

2d. Form of business of enterprise (corporation, partnership, proprietorship, or other).

Limited Liability Company

3. Name of principal owner(s) or officers of the business (attach list if necessary).

Rick Smith, President/Owner

4. Is business seasonal in nature? Yes ___ No X

5a. State the enterprise's current employment level at the proposed project site:

0

5b. Will the project involve the relocation of employment positions or assets from one Ohio location to another? Note that relocation projects are restricted in non-distress based Ohio Enterprise Zones. A waiver from the Director of the Ohio Department of Development is available for special limited circumstances. The business and local jurisdiction should contact ODOD early in the discussions.

Yes ___ No X

5c. If yes, state the locations from which employment positions or assets will be relocated and the location to where the employment positions or assets will be located:

5d. State the enterprise's current employment level in Ohio (itemized for full and part-time and permanent and temporary employees):

17 full-time permanent jobs to be retained

5e. State the enterprise's current employment level for each facility to be affected by the relocation of employment positions or assets: 17 full-time permanent jobs to be retained

5f. What is the projected impact of the relocation, detailing the number and type of employees and/or assets to be relocated? Full-time employees to be retained include 3 officers, 4 office personnel, 2 salespersons, 4 warehouse staff, and 4 truck drivers. Assets include warehouse distribution equipment, computer equipment, vehicles, and inventory held for sale.

- 6a. Has the Enterprise previously entered into an Enterprise Zone Agreement with the local legislative authorities at any site where the employment or assets will be relocated as a result of this proposal? Yes ___ No X
- 6b. If yes, list the local legislative authorities, date, and term of the incentives for each Enterprise Zone Agreement:
7. Does the Enterprise owe :
- a. Any delinquent taxes to the State of Ohio or a political subdivision of the state?
Yes ___ No X
- b. Any moneys to the State or a state agency for the administration or enforcement of any environmental laws of the State? Yes ___ No X
- c. 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.
Yes ___ No X
- d. If yes to any of the above, please provide details of each instance including but not limited to the location, amounts and/or case identification numbers (add additional sheets if necessary).

8. Project Description (attach additional pages if necessary):
The project includes the purchase and remodeling of land and building to relocate from the current operating location of Iron City Pipe and Supply. The project will allow the business to continue to operate in Jackson, OH as opposed to moving its operations to another city or state.
9. Project will begin January 1, 2019 and be completed April 20, 2019 provided a tax exemption is provided.
- 10a. Estimate the number of new employees the business intends to hire at the facility that is the project site (job creation projection must be itemized by full and part-time and permanent and temporary): 17 full-time employees retained
- 10b. State the time frame of this projected hiring: N/A

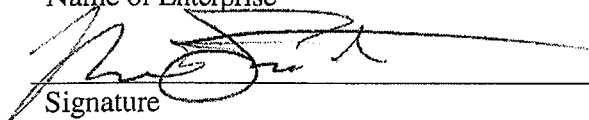
- 10c. State proposed schedule for hiring (itemize by full and part-time and permanent and temporary employees): N/A
- 11a. Estimate the amount of annual payroll such new employees will add \$ 0 permanent full-time (new annual payroll must be itemized by full and part-time and permanent and temporary new employees).
- 11b. Indicate separately the amount of existing annual payroll relating to any job retention claim resulting from the project: \$ 1,034,664
12. Market value of the existing facility as determined for local property taxation.
\$ 650,000
- 13a. Business's total current investment in the facility as of the proposal's submission.
\$ 0, new land and building acquisition
- 13b. State the businesses' value of on-site inventory required to be listed in the personal property tax return of the enterprise in the return for the tax year (stated in average \$ value per most recent 12 month period) in which the agreement is entered into (baseline inventory):
\$ 0
14. An estimate of the amount to be invested by the enterprise to establish, expand, renovate or occupy a facility:
- | | <u>Minimum</u> | <u>Maximum</u> |
|---------------------------------------|----------------|---------------------|
| A.Acquisition of Buildings: | \$ 0 | \$ 650,000 |
| B.Additions/New Construction: | \$ 0 | \$ |
| C.Improvements to existing buildings: | \$ 0 | \$ 510,000 |
| D.Machinery & Equipment: | \$ 0 | \$ 70,000 |
| E.Furniture & Fixtures: | \$ 0 | \$ 85,000 |
| F.Inventory: | \$ 0 | \$ 0 |
| Total New Project Investment: | \$ 0 | \$ 1,315,000 |
15. a. Business requests the following tax exemption incentives: 75 % for 10 years covering real and/or personal property including inventory as described above. Be specific as to type of assets, rate, and term.
ALL
-
-

b. Business's reasons for requesting tax incentives (be quantitatively specific as possible)
Iron City Pipe and Supply is a locally owned and operated business that provides high quality service to the City of Jackson, Jackson County, and the businesses in our area. We sold our location to allow Bellisio Foods to pursue its expansion plans, however Jackson does not currently have available real property that fits our business needs. The projected property has been for sale for more than two years. We will make substantial investment and renovation into this property, located across from our beautiful high school, so that it meets the standards we should expect in Jackson. We believe that once completed, the building improvements will increase the value of the property by more than 50% of its current value of \$650,000. The tax incentive will allow us to continue to operate while upgrading and modifying the existing structure to meet our business needs so that Iron City continues to provide products and services to our area and its businesses.

Submission of this application expressly authorizes (name of the local jurisdiction) and/of (name of county) to contact the Ohio Environmental Protection Agency to confirm statements contained within this application including item #7 and to review applicable confidential records. As part of this application, the business may also be required to directly request from the Ohio Department of Taxation or complete a waiver form allowing the Ohio Department of Taxation to release specific tax records to the local jurisdictions considering the incentive request.

Applicant agrees to supply additional information upon request.

The applicant affirmatively covenants that the information contained in and submitted with this application is complete and correct and is aware of the ORC Sections 9.66(C)(1) and 2921.13(D)(1) penalties for falsification which could result in the forfeiture of all current and future economic development assistance benefit as well as a fine of not more than \$1,000 and/or a term of imprisonment of not more than six months.

JQK Enterprises	12/13/2018
_____ Name of Enterprise	_____ Date
 _____ Signature	_____ Rick Smith, President Typed Name and Title

* A copy of this proposal must be forwarded by the local governments to the affected Board of Education along with notice of the meeting date on which the local government will review the proposal. Notice must be given a minimum of fourteen (14) days prior to the scheduled meeting to permit the Board of Education to appear and/or comment before the legislative authorities considering the request.

** Attach to Final Enterprise Zone Agreement as Exhibit A

Please note that copies of this proposal must be included in the finalized Enterprise Zone Agreement and be forwarded to the Ohio Department of Taxation and the Ohio Development Services Agency within fifteen (15) days of final approval.



Jackson County Economic
Development Partnership

COPY

December 17, 2018

Mr. Phil Howard
Superintendent
Jackson City Schools
450 Vaugh Street
Jackson, Ohio 45640

Dear Mr. Howard,

As the Enterprise Zone Manager for Jackson County I am writing inform you that JQK Enterprises LLC (Iron City Pipe & Supply) has applied for assistance through the Ohio Enterprise Zone Program for the following project(s):

Project Name	Abatement %	Requested Abatement Period
Bennett Avenue Renovations	75%	10 Years

I have enclosed a copy of the company's Ohio Enterprise Zone Application for your review and comment. Since the abatement requested does not exceed 75%, the Jackson City School District is entitled to a 14-day review and comment period related to the application under the rules of the Ohio Enterprise Zone Program. At the conclusion of the comment period any comments offered by the Jackson City School District will be made available to the City of Jackson and the Jackson County Board of Commissioners prior to the consideration of any Enterprise Zone agreement with Iron City Pipe & Supply.

If you have any questions, please feel free to reach out to my office, or email me Sam.Brady@JacksonCountyOhio.com. Please allow me to thank you in advance for assisting in helping move this crucial economic development project forward for the benefit of our community.

Sincerely,

Samuel L. Brady
Executive Director

CC: File
Iron City Pipe & Supply
City of Jackson
Gallia-Jackson-Vinton Joint Vocational School District

Enclosure(s): Ohio Enterprise Zone Application

JCEDP
Jackson County Economic
Development Partnership

December 17, 2018

Mr. Jamie Nash
Superintendent
Gallia-Jackson-Vinton Joint Vocational School District
351 Buckeye Hills Road
Rio Grande, Ohio 45674

COPY

Dear Mr. Nash,

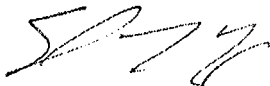
As the Enterprise Zone Manager for Jackson County I am writing inform you that JQK Enterprises LLC (Iron City Pipe & Supply) has applied for assistance through the Ohio Enterprise Zone Program for the following project(s):

Project Name	Abatement %	Requested Abatement Period
Bennett Avenue Renovations	75%	10 Years

I have enclosed a copy of the company's Ohio Enterprise Zone Application for your review and comment. Since the abatement requested does not exceed 75%, the Joint Vocational School District is entitled to a 14-day review and comment period related to the application under the rules of the Ohio Enterprise Zone Program. At the conclusion of the comment period any comments offered by the Joint Vocational School District will be made available to the City of Jackson and the Jackson County Board of Commissioners prior to the consideration of any Enterprise Zone agreement with Iron City Pipe & Supply.

If you have any questions, please feel free to reach out to my office, or email me Sam.Brady@JacksonCountyOhio.com. Please allow me to thank you in advance for assisting in helping move this crucial economic development project forward for the benefit of our community.

Sincerely,



Samuel L. Brady
Executive Director

CC: File
Iron City Pipe & Supply
City of Jackson
Jackson City Schools

Enclosure(s): Ohio Enterprise Zone Application