

CITY OF CUYAHOGA FALLS, OHIO

RESOLUTION NO. 3 - 2026

A RESOLUTION ACCEPTING AND MODIFYING THE RECOMMENDATIONS OF THE TAX INCENTIVE REVIEW COUNCIL AND THE COMMUNITY REINVESTMENT AREA HOUSING COUNCIL CONCERNING ENTERPRISE ZONE AND COMMUNITY REINVESTMENT AREA TAX EXEMPTION AGREEMENTS WITHIN THE CITY OF CUYAHOGA FALLS, AND DECLARING AN EMERGENCY.

WHEREAS, the City of Cuyahoga Falls has designated certain areas within the city as Enterprise Zones pursuant to Ohio Revised Code ("R.C.") §5709.61-69, and as Community Reinvestment Areas, pursuant to R.C. §3735.65 *et seq.*; and

WHEREAS, pursuant to these statutes, the City of Cuyahoga Falls has entered into Enterprise Zone and Community Reinvestment Area tax exemption agreements (the "tax exemption agreements") with various property owners in the mentioned areas for the abatement of portions of the property owners' real property taxes as incentives for the businesses and homeowners to invest in the community; and

WHEREAS, the City has established a Tax Incentive Review Council pursuant to R.C. §5709.85, and a Community Reinvestment Area Housing Council pursuant to Ord. No. 95-2004, for the purpose of annually assessing whether each owner of property exempted from taxation pursuant to a tax exemption agreement has complied with the agreement; and

WHEREAS, the Tax Incentive Review Council is required to annually submit written recommendations to this Council concerning whether each tax exemption agreement subject to its review should be continued, amended or terminated; and

WHEREAS, this Council has received the recommendations of the Tax Incentive Review Council and the Community Reinvestment Area Housing Council relative to tax exemption agreements in effect in tax year 2025; and

WHEREAS, R.C. §5709.85 requires the legislative authority of a local government granting Enterprise Zone or Community Reinvestment Area tax exemptions to continue, amend or terminate all or any portion of the recommendations of its Tax Incentive Review Council.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Cuyahoga Falls, County of Summit, and State of Ohio, that:

Section 1. This Council hereby accepts the recommendations of the Tax Incentive Review Council and the Community Reinvestment Area Housing Council for tax exemption agreements in effect during the 2025 tax year. Council hereby modifies one recommendation in the Tax Incentive Review Council regarding the tax exemption.

56 Section 2. Any other ordinances or resolutions or portions of ordinances and
57 resolutions inconsistent herewith are hereby repealed, but any ordinances and resolutions
58 not inconsistent herewith and which have not previously been repealed are hereby ratified
59 and confirmed.
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61 Section 3. It is found and determined that all formal actions of this Council concerning
62 and relating to the acceptance of this resolution were adopted in an open meeting of this
63 Council, and that all deliberations of this Council and of any of its committees that
64 resulted in such formal action, were in meetings open to the public, in compliance with all
65 legal requirements, to the extent applicable, including Chapter 107 of the Codified
66 Ordinances.
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68 Section 4. This resolution is hereby declared to be an emergency measure necessary for
69 the preservation of the public peace, health, safety, convenience and welfare of the City of
70 Cuyahoga Falls and the inhabitants thereof, and provided it receives the affirmative vote of
71 two thirds of the members elected or appointed to Council, it shall take effect and be in
72 force immediately upon its passage and approval by the Mayor; otherwise it shall take
73 effect and be in force at the earliest period allowed by law.
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76 Passed: 7-27-2026
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President of Council



Clerk of Council

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84 Approved: 7-27-2026
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Mayor

86 7/13/26