



**2009**  
**Ohio Enterprise Zone Program**  
**Annual Report**

**November 30, 2010**



**Department of  
Development**

**Ted Strickland**, Governor  
**Lee Fisher**, Lt. Governor

**Lisa Patt-McDaniel**, Director



## Department of Development

**Ted Strickland**, Governor  
**Lee Fisher**, Lt. Governor

**Lisa Patt-McDaniel**, Director

November 30, 2010

Dear Governor Strickland and Members of the Ohio General Assembly:

The Ohio Department of Development ("Department") is pleased to present the Ohio Enterprise Zone Program Annual Report for Calendar Year 2009 as required under Ohio Revised Code Section 5709.67. This report contains a Project Summary and Status of the Program in 2009.

The Ohio Enterprise Zone Program was enacted by the Legislature in 1982 as a tool for local communities to encourage business expansion and new investment. The program provides communities with the ability to offer exemptions from real or personal property taxation for eligible investments in capital assets. The Ohio Enterprise Zone Program has been a pillar of local job creation efforts in Ohio for years and has improved the lives of thousands of Ohioans.

In 2009, the Ohio Enterprise Zone Program entered its 28th year of existence and continued to provide local political subdivisions in Ohio with a tax exemption tool that promotes job growth and commercial and industrial investment. At the conclusion of 2009, Ohio had 363 active Enterprise Zones, including 35 agreements finalized during the year. Contained in the 35 new contractual agreements are total investment commitments (both real and personal property) of \$440,536,691, which will be made in Ohio within the next 36 months. Also during 2009, three new Enterprise Zones were created, which were the first approved by Development since 2006.

The Program recently received a one-year extension from the Ohio General Assembly and is set to sunset on October 15, 2011.

Thank you for the opportunity to share the activities of the Ohio Enterprise Zone Program.

Sincerely,

**Lisa Patt-McDaniel**  
Director

## Program Summary

The Ohio General Assembly enacted the Ohio Enterprise Zone Program in 1982 as a tool for local communities to encourage business expansion and new investment. The program provides communities with the ability to offer exemptions from real or personal property taxation for eligible investments in capital assets (e.g. building renovations, new construction, or purchase of machinery and equipment, furniture, fixtures, or inventory).

In 2005, the Ohio General Assembly passed H.B. 66 and began to phase out the personal property tax. Until this time, the exemption of the tangible personal property tax – particularly for businesses that operated in capital intensive industries – was a critical feature of Enterprise Zone agreements. When the phase-out was complete, the personal property tax was no longer levied against general business taxpayers (a form of the tax remains for public utility property). Consequently, the Enterprise Zone Program now primarily exists to deliver exemptions from real property taxes and to make businesses eligible for “Tier II” benefits, which are discussed later in this report. When Enterprise Zone exemptions are used, business owners and the local governmental body that controls the Enterprise Zone (typically either counties or large cities) negotiate a contractual agreement to establish investment and employment commitments. If an exemption is greater than certain percentages specified in the revised code or if the agreement exceeds 10 years, city, local, or exempted village school districts are permitted to approve or reject enterprise zone agreements for projects located within their respective school district territories. Upon approval of each agreement, all pertinent materials are sent to the Director of Development for inspection.

Each active tax exemption agreement entered under the Ohio Enterprise Zone Program must be reviewed annually by a Tax Incentive Review Council (TIRC) to determine whether the enterprise is in compliance with agreement commitments. The Council’s make-up is dictated in the Enterprise Zone statutes and is a local body comprised of representatives of certain entities affected by the incentive (i.e. county, local jurisdiction, school board). It is important to note that the TIRC’s formal role is to provide recommendations to the local legislative bodies that enact the agreements. These local legislative bodies are the entities responsible for making any modifications or terminations to the agreements and ultimately evaluating the performance of the agreements. Of the 1,875 agreements that were reviewed by a TIRC as of December 31, 2009, 403 agreements received a recommendation other than continuation by the TIRC. These recommendations could include termination, modification, probation, warnings, or other actions. The TIRC recommended that 180 agreements be terminated as a result of nonperformance, poor performance, or merely because of the tangible personal property tax phase-out.

Another method local communities have to regulate their Enterprise Zone agreements is through the process of amending existing agreements. By amending agreements, local legislative boards are better able to align the actual business performance and benefits with original commitments in the enterprise zone agreement or to take action against agreements that are no longer in compliance with the original terms. Most amendments fall into the following categories: assignment of incentives to a new property owner, increasing property investment amounts, or revising the project completion dates. Throughout Calendar Year 2009, the Department received a total of 354 amendments to original agreements.

The main purpose of the Enterprise Zone Program is to provide real and personal property tax exemptions in order to promote investment and employment growth. With that said, certain benefits and restrictions guide the program’s administration as well as offer additional incentives. These program characteristics are summarized herein.

**Tier II Ohio Franchise Tax Benefits (ORC § 5709.65) Summary:**

In 2009, the Department received 30 applications for Ohio Enterprise Zone Program Tax Incentive Qualification Certificates. Of these applicants, 25 were awarded tax certificates. The number of applications received under this program has been trending lower each year since 2005 as a result of the phase-out of the corporate franchise tax and changes to individual income tax as a result of H.B.66.

**Tier III Ohio Job Creation Tax Credit Benefits (ORC § 5709.66) Summary:**

In 2009, the Department received inquiries from three businesses seeking incentives under ORC § 5709.66. Due to the geographic restrictions imposed by the statute, none of the firms were able to qualify. The need for Tier III benefits has lessened with the modification of the state Job Creation Tax Credit's (JCTC) eligibility rules as well as the phase-out of the corporate franchise tax as a part of H.B. 66. A business may only qualify for either a Tier III tax credit or a JCTC tax credit. The level of participation in the two programs indicates that JCTC is more lucrative (in part because it is a refundable tax credit) and has less restrictive eligibility requirements (due in part to recent changes in the program's requirements).

**Fiscal Summary:**

The Ohio Enterprise Zone Program began Calendar Year 2009 with a fund balance of \$68,003. This fund, 4S00, (appropriation line item 195630) is the operating account for the entire Office of Grants & Tax Incentives within the Department. Total collections for 2009 equaled \$487,950, of which \$26,250 is attributable to the Enterprise Zone Program. Funding for the Enterprise Zone Program is generated solely from program fees and does not utilize any support from the *General Revenue Fund*. The fee income includes application fees from Enterprise Zone agreements and Enterprise Zone Annual Report penalty assessments. During 2009, the program staff consisted of one full-time senior tax incentives specialist, a part-time student intern, and logistical support from the Office of Grants and Tax Incentives' manager and an administrative aide.

**Relocation Summary:**

The Ohio Enterprise Zone Program contains stringent rules to limit the use of exemptions for projects that involve an intrastate relocation. Consistent with ORC § 5709.671, where a project involves the movement of Ohio-based businesses to other Ohio locales, the Ohio General Assembly determined that the Ohio Enterprise Zone Program may be used only when necessary to facilitate business growth. The rules governing the terms of intrastate relocation are found in ORC § 5709.633. Generally, a community where jobs will arrive from another Ohio location must notify any affected communities and receive a waiver of the general relocation restrictions from the Director prior to the execution of a tax exemption agreement.

**Waiver Request Summary:**

The Department may become involved with three types of waiver requests when considering a project involving an intrastate relocation. First, a community may request a relocation waiver allowing an enterprise to relocate from one Ohio jurisdiction to another that has a limited authority, non-distressed-based enterprise zone. Second, a community may request a "five-year rule" waiver, which allows a business that has an active enterprise zone agreement at its current site to relocate to another Ohio jurisdiction to enter into a new agreement at that new site without waiting the required five-year transition period at the new site. Finally, a community may request a time-notice modification, which allows a project to reduce the required notice to the negatively affected community from 30 days to 15 days. An intrastate relocation project may require one, two, or all three waivers.

Since the inception of the relocation restrictions (July 22, 1994) through December 31, 2009, the Department has received 587 waiver requests pursuant to ORC § 5709.633. Of these, two were received in Calendar Year 2009, and both represented waivers of the relocation restrictions. Of the 587 requests received, 23 requests sought a waiver from the five-year rule, 73 related to time-notice modification requests, and 491 sought a waiver of the relocation restrictions. Additionally, 137 notices of relocations have been received from full authority, distress-based enterprise zones that do not require relocation restriction waivers.

The Department approved both of the relocation waivers that it received in 2009. The number of waivers received has decreased, which is consistent with the overall reduction in new agreements. Previously, a waiver would often be submitted and subsequently retracted because the project did not meet one or more of the requirements to complete both the waiver and Enterprise Zone agreement process. A concerted effort and partnership between the Department staff and local economic development professionals to address this practice has resulted in fewer waiver requests.

Educating communities and businesses as to the statutory requirements on relocation is an ongoing process. The Department continues to follow its policy of inviting all affected local jurisdictions to participate in the fact-finding site meeting and continues to use existing economic development tools to lessen the loss of tax revenue on the impacted community when possible and practicable.

#### **Bipartisan Working Group on Local Tax Incentives:**

Pursuant to an amendment included in 2007's H.B. 119, the Ohio Department of Development and Ohio-based consulting firm TechSolve undertook and completed a study of "Ohio's Economic Development Incentives," which evaluated the efficiency of incentives available to local governments, regional groups, and the state. The study recommended that a special bipartisan working group, selected by the Administration and Ohio General Assembly, develop a detailed proposal to reform local property tax incentives, including the Ohio Enterprise Zone Program.

The bipartisan working group consists of members from both chambers of the Ohio General Assembly, staff from the Department, the Ohio Department of Taxation, and many other statewide and local constituencies. At this report's filing date, the bipartisan working group has met five times and established a framework for future discussions about potential changes.

#### **Status of the Enterprise Zone Program in 2009**

In 2009, the Ohio Enterprise Zone Program entered its 28<sup>th</sup> year of existence and continues to provide local political subdivisions within the State of Ohio with a tax exemption tool that promotes commercial and industrial investment as well as job growth.

#### **Analysis of Active Enterprise Zones:**

During 2009, three new Enterprise Zones were created, the first approved by the Director of Development ("the Director") since 2006. At the conclusion of 2009, Ohio had 363 active Enterprise Zones. Of the 363 active zones, 336 derived their authority from the Board of County Commissioners (53 of these zones met distress criteria) pursuant to Ohio Revised Code (ORC) Section 5709.63. The remaining 27 zones derived their authority from either the councils of cities of a metropolitan statistical area or from the council of communities which were considered "urban clusters" (18 of these zones met the distress criteria) pursuant to ORC § 5709.62. Of note, 92.5 percent of the active Enterprise Zones in Ohio are formed by partnerships between the Board of County Commissioners and the participating local political subdivisions. Additionally, 17.1

percent of Enterprise Zones statewide demonstrated to the Director that they satisfy the distress requirements in the Enterprise Zone law, providing them with full authority to enter into Enterprise Zone agreements with all qualifying entities.

The Program experienced a 50 percent reduction in new agreement activity in 2009 as a result of several factors. First, Ohio’s comprehensive tax reform (the phase-out of personal property tax) eliminated one of the taxes eligible for Enterprise Zone exemption. Enterprise Zone agreement activity was also affected in 2009 by national, and even global, macroeconomic factors including limited availability of credit and uncertain demand leading some businesses to defer, downsize, or cancel expansion plans. Despite this reduction, the average wage of new job commitments rose, and the program continued to be a widely utilized economic development tool throughout the state. As evidenced by the job creation figures found in Table 1 of this report, the Ohio Enterprise Zone Program has been a pillar of local job creation efforts in Ohio.

**Analysis of Active Enterprise Zone Agreements:**

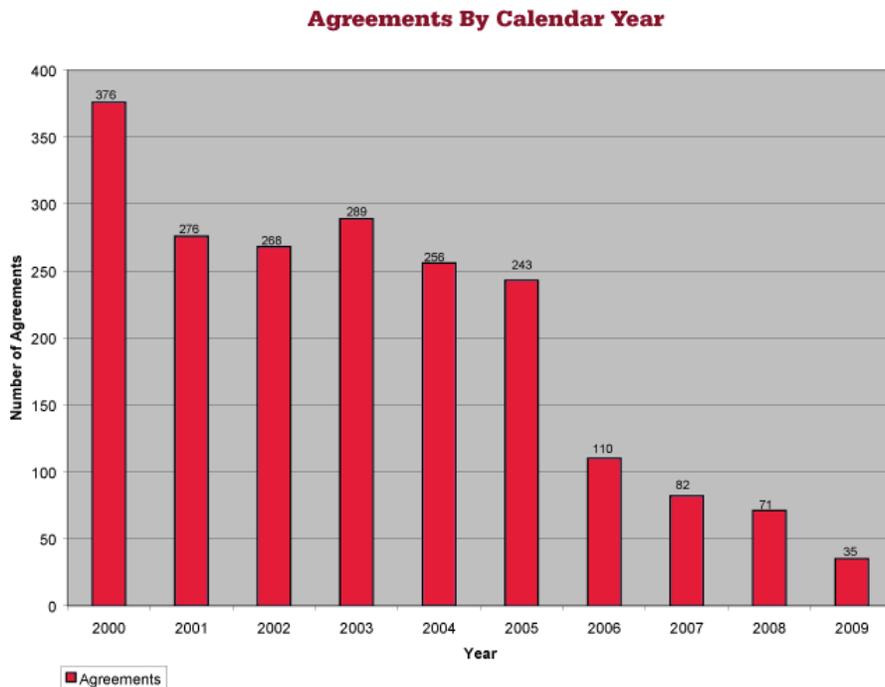
**New Agreements Overview:**

Within the 363 active zones, 35 Ohio Enterprise Zone agreements were finalized during 2009. While many factors contribute to the number of Enterprise Zone agreements created in a given year, it is noteworthy that since 2005, Enterprise Zone agreement activity has declined by more than 86 percent.

The number of new Enterprise Zone agreements executed in 2009 decreased by 36 agreements relative to 2008 (71 to 35). This is the sixth consecutive year in which the number of agreements executed has declined as compared to the previous year.

Below is a table detailing new Enterprise Zone agreements entered into by year for 2000 through 2009:

**New Agreements Entered By Calendar Year:**



Year	Annual Total
2000	376
2001	276
2002	268
2003	289
2004	256
2005	243
2006	110
2007	82
2008	71
2009	35

**New Agreement Commitments:**

Contained in the 35 new contractual agreements are total investment commitments (both real and personal property) of \$440,536,691 that will be made in Ohio within the next 36 months. This figure is comprised of \$9.2 million in real property acquisition, \$218.4 million in the real property construction, and \$54.9 million in real property improvements, as well as personal property commitments totaling \$147.2 million in machinery and equipment purchases, \$1.1 million in furniture and fixtures, and \$9.75 million in inventory. These 2009 agreements include commitments to create 1,803 jobs and retain 6,049 jobs during the term of the incentives. The new jobs are expected to create more than \$331.3 million in new annual payroll.

These projects will generate significant increases in local property tax revenue (both during, and particularly after, the end of the exemption period) as well as increases in income taxes for projects that located within municipal corporation boundaries as a consequence of the size of the aforementioned investments. Beyond the real or personal property taxes that are either being generated from these new investments or will be generated following the term of the tax exemption, the affected local school districts may benefit from several income streams including compensation agreements, sharing of the municipal tax generated from the new annual payroll pursuant to ORC § 5709.82, and from income tax revenue for those school districts with a tax on income.

Of the agreements executed during 2009, 100 percent of the agreements contained a real property tax exemption component, and only 6 percent (two agreements) contained a personal property tax exemption component. The average real property tax exemption granted in the agreements was 75 percent, and the average real property exemption term was 10.54 years. Both of the agreements that contained a personal property tax exemption specified a 75 percent, 10-year term. The granting of personal property tax exemptions following the phase-out of the tangible personal property tax results from two uses: 1) the use of the Enterprise Zone Program to exempt electric generating equipment; and 2) the use of the Enterprise Zone as a preventive measure against the reassessment of the tangible personal property tax.

In 2009, five of the 35 enterprise zone agreements granted an exemption of 100 percent for real and/or personal property, representing 14.2 percent of all agreements finalized during the year. Previous reports have demonstrated that approximately one-third of the agreements entered into require school district approval, demonstrating strong school district support for economic development under the program.

In comparing the 2009 aggregate commitments to previous years, the real and personal property investment commitments made in 2009 were \$440 million, down from \$1.1 billion in 2008. The actual investment commitment for personal property may be larger, as the Ohio Enterprise Zone Law was amended in 2004 to permit Enterprise Zone jurisdictions to specify minimum and maximum investments in personal property to which the personal property tax exemption will apply. The Department's database, which was developed around 1990, does not reflect either minimum or maximum investment parameters. Consequently, the listed personal property investment recorded in the database is the minimum investment that must be made by the company to obtain any personal property tax exemption.

When examining the jobs commitment from agreements executed during 2009 against those executed during 2008, the average number of new jobs per agreement increased from 49.2 jobs per agreement to 57.6 jobs per agreement. The total annual payroll projected to create jobs decreased to \$61 million in 2009, from \$95.5 million in 2008. The average annual wage rose \$7,286 to \$35,398 (a 25 percent increase), representing an increase in the quality of jobs created under the Program.

### Existing Agreements Performance Summary:

Annually, each political subdivision that operates an Enterprise Zone must file report with the Department pursuant to ORC § 5709.68. Failure to file this report subjects the local political subdivision to a \$1,000 per month (per Enterprise Zone) penalty. After 2007 and 2008, the Department revamped its annual reporting network and provided enhanced written materials and outreach to local political subdivisions that participate in the program. The results of these efforts were reflected in a 99.5 percent submission rate after April 2010 and a 100 percent submission rate after May 2010.

The Department's success in improving the reporting system for the program, and thus, the quality of information provided to the Ohio General Assembly and the public, was made possible by the efforts of local participants, TIRC members from around the state, and county auditors. The county auditors, whose staff assess real property taxes and ultimately administer the tax exemptions, were a critical partner in ensuring compliance.

Consistent with previous Enterprise Zone Annual Reports, Table 1 provides aggregate performance data by zone for all agreements executed since the inception of the program that remain active as of December 31, 2009. Projects that have either completed the exemption period or have been terminated as of that date are not included in the aggregate data. This becomes an important comparison factor as many older agreements come to a close and are removed from consideration.

**TABLE 1 – Ohio Enterprise Zone Program – Summary 1982 through 2009**  
(Based on active agreements through December 31, 2009)

Number of Enterprise Zones certified by Development:	409
Number of Enterprise Zones active as of December 31, 2009:	363
Total number of Enterprise Zone Agreements executed since 1982:	5,964
Number of Enterprise Zone Agreements in effect through December 31, 2009:	1,911
Number of enterprises that proposed to close or reduce Ohio facilities for the primary purpose of locating at the site specified within an Enterprise Zone Agreement (from relocation waiver and relocation notice information):	724
Number of projected jobs retained:	193,636 (active agreements) 520,388 (all agreements)
Number of actual jobs retained:	1,179,113*
Number of projected jobs created:	74,725

Number of actual jobs created to date:	73,097
Projected new payroll:	\$ 7.3 billion (active agreements) \$19.0 billion (all agreements)
Actual new payroll:	\$3.7 billion
Proposed investment in plant, equipment and other personal property:	\$29.3 billion (active agreements) \$61.6 billion (all agreements)
Actual investment to date:	\$32.5 billion

*\*Employers often include employees that have actually been retained but were not committed to be retained in annual report data. As a result, this figure routinely outpaces the commitment level.*

The total number of active agreements reported in 2009 was 1,911. This is the sixth year in a row that the number of active agreements reported has decreased. The Department’s database, where all agreements submitted to the Department are recorded, includes agreements dating back to 1983. Over time, the portfolio has evolved as agreements have expired or as agreements are eliminated from the program as a result of terminations or cancellations. The Program is currently experiencing the conclusion of agreements entered in the mid 1990s, when the Program experienced significant growth. From 1995 to 1997, 1,111 new agreements were executed. The total number of active agreements will continue to decline in the next few years as the large volume of agreements entered into in the mid/late-1990s begin to expire and the number of new agreements per year continues to follow the current downward trend.

The number of retained jobs for purposes of the Enterprise Zone Program is determined at the time of an agreement’s execution, and this number reflects the positions preserved with the company as a result of the agreement. The retention of jobs has been, and continues to be, a critical component of the Enterprise Zone Program as companies continue to make sizeable investments in Ohio. Jobs retained as a result of the existing, active Enterprise Zone agreements (1982 – 2009) were reported as 193,636 committed and 1,179,113 actual retained jobs. This discrepancy is the result of companies including total employment at the facility regardless of the amount of employees that the businesses actually committed to retain. Consistent with other figures, the 2009 retained numbers are lower than the 2008 retained figures.

Through December 31, 2009, active Enterprise Zone agreements accounted for 72,587 new full-time jobs committed and 73,097 new full-time jobs created in the State of Ohio. This figure represents 101 percent of committed new hires. With that said, not all companies met or exceeded their job creation commitments, and some companies have had their tax exemptions terminated, which excludes their performance from this comparison. The reported payroll associated with these new hires was \$3.78 billion, representing a 24.7 percent decrease in the total reported since the comprehensive tax reform bill was passed in 2005 when payroll was \$5.02 billion. Additionally, the 2009 average annual salary for jobs created through the Ohio Enterprise Zone Program reached \$35,398, a decline below the \$45,553 average salary in 2005. Since 2005, this figure has trended downward as a result of many factors. The total investment commitment for all active Enterprise Zone agreements for the Ohio Enterprise Zone Program as of December 31,

2009 stands at \$29.3 billion, whereas the actual new investments total \$32.5 billion. It is rare for actual outlays to exceed commitments under the Ohio Enterprise Zone Program; however, more frequent amendments of contractual agreements and more conservative estimates from industry have contributed to this occurrence. Additionally, agreements that are underperforming are viewed with greater scrutiny by local TIRC committees and local legislative authorities have responded by reducing tax exemptions consistent with actual investment commitments.

The 2009 reporting process continued the Department's goal of increased reliability and efficiency. This was the 10th year that electronic filing of the Ohio Enterprise Zone Annual Report was available to the local Enterprise Zone Program administrators, and the fifth year that electronic filing of annual Enterprise Zone reports was mandatory.

### **School Funding**

The final piece of local property tax exemptions centers on school funding. School districts approve tax exemption agreements either because they are statutorily required to do so based on the percentage of the tax exemption, the agreements terms indicate to do so, or school board approval on most or all tax exemptions requires some form of compensation to lessen the financial impact of the exemption. The practice of providing school districts with payment in lieu of taxation agreements dramatically increased in the late 1990s, as school districts did not have to report income related to these outside payments to the state officials tasked with setting school funding levels. In 1999, H.B. 283 established the statutory requirement for school compensation agreements to be made in coordination with property tax exemptions to be submitted to the Department. This requirement applies to all agreements executed after July 1, 1999. These agreements are typically structured in one of two ways, either as a fixed annual payment to the school or as an annual payment based on a percentage of the total taxes the school district would have received had there not been an incentive. The information supplied by school district treasurers is used by the Ohio Departments of Education and Taxation to establish amounts of state school district funding. The Department's Office of Policy Research and Strategic Planning is responsible for receiving this information from each Ohio School District and is required to prepare a report for the Departments of Education and Taxation.

Some communities execute project specific compensation agreements, while other communities have standing agreements or protocol agreements with the local school district whereby the school district gives advance consent to an Enterprise Zone Agreement so long as the Enterprise Zone community requires the business to pay a set level of compensation to the school district. The Department is presently working on a system to make all compensation payments made to Ohio's school districts available on its website.

## Active Enterprise Zone Agreements by County

County	# of active EZ Agreements	County	# of active EZ Agreements
Adams	3	Licking	28
Allen	36	Logan	6
Ashland	15	Lorain	32
Ashtabula	17	Lucas	55
Athens	1	Madison	7
Auglaize	16	Mahoning	69
Belmont	0	Marion	16
Brown	3	Medina	3
Butler	84	Meigs	0
Carroll	9	Mercer	28
Champaign	7	Miami	24
Clark	17	Monroe	4
Clermont	29	Montgomery	92
Clinton	4	Morgan	1
Columbiana	1	Morrow	3
Coshocton	1	Muskingum	37
Crawford	18	Noble	1
Cuyahoga	87	Ottawa	6
Darke	9	Paulding	19
Defiance	46	Perry	2
Delaware	14	Pickaway	4
Erie	14	Pike	11
Fairfield	8	Portage	30
Fayette	11	Preble	0
Franklin	72	Putnam	37
Fulton	17	Richland	58
Gallia	0	Ross	9
Geauga	0	Sandusky	34
Greene	25	Scioto	4
Guernsey	13	Seneca	16
Hamilton	161	Shelby	14
Hancock	6	Stark	60
Hardin	11	Summit	62
Harrison	1	Trumbull	53
Henry	33	Tuscarawas	24
Highland	4	Union	7
Hocking	6	Van Wert	18
Holmes	4	Vinton	1
Huron	19	Warren	12
Jackson	11	Washington	8
Jefferson	4	Wayne	29
Knox	24	Williams	39
Lake	16	Wood	48
Lawrence	7	Wyandot	12
		<b>TOTAL:</b>	<b>1911</b>

Active Enterprise Zones by County			
County	# of active Enterprise Zones	County	# of active Enterprise Zones
Adams	1	Licking	6
Allen	5	Logan	4
Ashland	3	Lorain	11
Ashtabula	3	Lucas	5
Athens	2	Madison	4
Auglaize	6	Mahoning	4
Belmont	2	Marion	2
Brown	3	Medina	6
Butler	6	Meigs	1
Carroll	1	Mercer	5
Champaign	3	Miami	9
Clark	3	Monroe	1
Clermont	1	Montgomery	18
Clinton	4	Morgan	1
Columbiana	6	Morrow	1
Coshocton	1	Muskingum	2
Crawford	3	Noble	1
Cuyahoga	23	Ottawa	4
Darke	7	Paulding	1
Defiance	1	Perry	1
Delaware	4	Pickaway	3
Erie	4	Pike	1
Fairfield	1	Portage	12
Fayette	2	Preble	1
Franklin	13	Putnam	3
Fulton	6	Richland	8
Gallia	1	Ross	4
Geauga	1	Sandusky	4
Greene	3	Scioto	4
Guernsey	1	Seneca	4
Hamilton	15	Shelby	3
Hancock	4	Stark	9
Hardin	3	Summit	8
Harrison	1	Trumbull	1
Henry	2	Tuscarawas	10
Highland	4	Union	2
Hocking	1	Van Wert	1
Holmes	1	Vinton	1
Huron	6	Warren	10
Jackson	4	Washington	2
Jefferson	2	Wayne	5
Knox	4	Williams	7
Lake	1	Wood	10
Lawrence	3	Wyandot	4
		<b>TOTAL:</b>	<b>375**</b>

\*\*This number includes Enterprise Zones spanning multiple counties, which are thus counted more than once

Enterprise Zone Agreements Entered into in 2009

County	Company	City	Agreement Date	Expiration Date	Retained Jobs	Created Jobs	Real Property Incentive	Real Property Term	Personal Property Incentive	Personal Property Term
ALLEN	Nash Finch Company	BATH (TOWNSHIP OF)	6/16/2009	12/31/2021	260	60	60	10	0	0
ALLEN	Van Elk Dairy, LLC	BLUE CREEK (TOWNSHIP OF)	7/27/2009	12/31/2025	15	1	100	15	0	0
ALLEN	Wannmacher Enterprises, Inc	PERRY (TOWNSHIP OF)	10/6/2009	12/31/2020	0	12	60	10	0	0
ALLEN	Lima Refining Company	SHAWNEE (TOWNSHIP OF)	10/13/2009	12/31/2022	377	0	50	10	0	0
ALLEN	PCS Nitrogen Ohio, L.P.	SHAWNEE (TOWNSHIP OF)	12/16/2009	12/31/2023	146	9	50	10	0	0
ASHLAND	Barbasol, LLC & Barbasol Land, LLC	ASHLAND	6/25/2009	12/31/2025	0	25	75	15	0	0
ASHTABULA	RTS Companies, Inc.	AUSTINBURG	3/11/2009	12/31/2013	28	19	60	5	0	0
BUTLER	Pledger Orthopedic & Spine Center	MIDDLETOWN	5/19/2009	12/31/2020	10	15	75	10	0	0
BUTLER	General Electric Company, Inc. (Aviation Division) & Duke Construction Limited Partnership	WEST CHESTER	6/8/2009	12/31/2028	1400	0	100	15	0	0
BUTLER	Clayton, LLC	MIDDLETOWN	7/28/2009	12/31/2010	0	30	65	10	0	0
CLARK	U.S. Express, Inc.	SPRINGFIELD	3/3/2009	12/31/2020	864	406	75	10	0	0
FRANKLIN	Spring, LLC & Barto, Ltd	COLUMBUS	1/5/2009	12/31/2019	0	15	75	10	0	0
FRANKLIN	Gowdy Partners III, LLC	COLUMBUS	6/4/2009	12/31/2022	100	33	75	10	0	0
FRANKLIN	WB Sports of Columbus, LLC	COLUMBUS	9/9/2009	12/31/2021	0	33	75	10	0	0
FRANKLIN	Boehinger Ingleheim Roxane, Inc.	COLUMBUS	11/13/2009	12/31/2030	948	0	100	15	0	0
HAMILTON	Affinity Displays & Expositions, Inc. dba ADEX	WOODLAWN	1/7/2009	12/31/2011	30	10	75	7	0	0
HAMILTON	Pristine Bay, LLC	FOREST PARK	3/25/2009	12/31/2022	167	525	75	10	0	0
HAMILTON	Greater Cincinnati Dental Labs, Inc.	COLERAIN (TOWNSHIP OF)	7/29/2009	12/31/2020	52	22	60	7	0	0
HANCOCK	Home Depot U.S.A., Inc.	ALLEN (TOWNSHIP OF)	8/17/2009	12/31/2020	0	300	60	10	0	0
JACKSON	General Mills Operations, LLC	WELLSTON	6/23/2009	12/31/2020	1145	70	75	10	75	10
LORAIN	US Net & Supply, LLC	AVON	10/1/2009	12/31/2020	61	10	68	10	68	10
MAHONING	122 Oak Hill Avenue, LLC, dba The City Printing Co.	YOUNGSTOWN	1/8/2009	12/31/2020	24	10	75	10	0	0
MAHONING	Bart Holdings, Ltd	YOUNGSTOWN	4/9/2009	12/31/2020	3	3	75	10	0	0
MAHONING	(Four Seasons Flea & Farm Market) RSL Industries, Ltd & McHenry Industries, Inc	AUSTINTOWN (TOWNSHIP OF)	5/7/2009	12/31/2030	45	45	60	10	0	0
MAHONING	Rudick Forensic Engineering, Inc. & Engineering Properties, LLC	YOUNGSTOWN	7/2/2009	12/31/2020	17	2	75	10	0	0
PAULDING	Baughman The Co., Inc.	JACKSON (TOWNSHIP OF)	12/30/2009	12/31/2023	10	0	100	10	0	0
PUTNAM	Verhoff Machine & Welding, Inc.	GREENSBURG (TOWNSHIP OF)	10/6/2009	12/31/2024	10	0	100	15	0	0
RICHLAND	Schluter Realty, Inc. & Theodore F. Schluter	MANSHFIELD	12/16/2009	12/31/2020	12	0	100	10	0	0
RICHLAND	Park Avenue Dealer Real Estate, LLC	MANSHFIELD	12/16/2009	12/31/2020	9	0	100	10	0	0
STARK	Foundation Systems & Anchors, Inc.	CANTON (TOWNSHIP OF)	11/4/2009	12/31/2021	13	4	60	10	60	10
STARK	Biery Cheese Co.	NIMSHILLEN (TOWNSHIP OF)	12/23/2009	12/31/2022	248	25	75	10	0	0
TRUMBULL	Reinforcement Systems of Ohio & Van Merksteijn USA, LLC	WARREN	7/15/2009	12/31/2022	0	45	75	10	75	10
TUSCARAWAS	The American Bottling Company	MIDVALE	2/12/2009	12/31/2020	40	0	50	10	0	0
UNION	The Scotts Company, LLC	MARYSVILLE	8/4/2009	12/31/2019	15	72	75	10	0	0
WYANDOT	Wyandot Solar, LLC	SALEM (TOWNSHIP OF)	5/26/2009	12/31/2009	0	2	100	15	100	15
TOTALS:					6049	1803				