



## COMMUNITY REINVESTMENT AREA (CRA)

### 2020 CRA COMPANY REPORT INSTRUCTIONS

If project remains under construction as of 12/31/2020, please check the box under the title of the online form and then enter the 2020 construction wages from the project if the project is located in a municipal corporation or a joint economic development district or zone that imposes an income tax. If the project is in a township, or a municipal corporation that does not levy an income tax, simply enter “No Income Tax” in the box.

Question #1. Identify each business listed in the agreement (businesses, limited liability corporations, leasing companies, etc.) This may include both the owner of the real property, but also the business entity (lessee) that is operating at the project site.

Question #2. Identify the county, local jurisdiction, and local school district in which the project is located.

Question #3:

- a. The execution date is the date the agreement was last signed
- b. The expiration date is the date the exemption is scheduled to end.
- c. List every date the agreement was amended.

Question #4.

- a. Identify the total number of full-time permanent employment positions and the associated annual payroll at the project site prior to the execution of the agreement. A full-time permanent employee is employed directly by the company and works at least 35 hours per week.
- b. Identify the company’s number of full-time employment positions in Ohio prior to the execution of the agreement.

Question #5.

- a. If yes, list all affected Ohio communities and the number of full-time positions that were affected in any way because of the closing (this includes those that are relocated).
- b. If yes, list all affected states and the number of full-time positions relocated from each state to Ohio.

Question #6.

The number of created and/or retained jobs should agree with the number contained in the executed agreement. Report “0” if no commitment was made in the agreement for a certain category, however every CRA agreement should have either a creation or retention commitment, or both.

Question #7.

Identify the number of months the business entity has to create and/or retain jobs per the agreement.

Question #8.

List the payroll that is attributed to the jobs created and/or retained in #7 per the agreement.

Question #9.

Real Property – investment in acquisition, building improvements, and/or new building construction associated with the project.  
Invested Amount Exempted – amount of real property eligible for exemption as stated in the agreement.

Question #10:

Identify the real property exemption rates and terms as stated in the agreement. If the rate changes over the term of the agreement, provide the incentive schedule for the term of the agreement.

Question #11:

- a. This number should reflect the business' total number of employees at the CRA project site as of 12/31/2020
- b. Identify the number of jobs created that are directly attributable to the CRA agreement.
- c. Identify the number of jobs retained that are directly attributable to the CRA agreement. This number is not a year-to-year retention but should correlate to the retention commitment in the CRA agreement.

Question #12: Indicate the new payroll associated with the numbers of new jobs attributed to the CRA agreement. This should be the annual payroll for 2020 associated with the number of jobs listed in #11b.

Question #13:

- a. Real Property – Indicate the amount of real property investment that has actually been invested as of 12/31/2020.
  - i. Indicate the amount of real property investment that is eligible for exemption, this is based upon the amount provided above (Ex: Real property investment = \$1,000,000 with a 75 percent incentive. The amount eligible for exemption is \$750,000).
  - ii. Personal Property – Indicate the amount of personal property investment that has been actually invested as of 12/31/2020.
- b. Real Property Taxes Paid – these values should reflect tax payments made during calendar year 2020. This question is looking for the total amount of the checks written for tax payments during 2020 For real property taxes foregone, these values should illustrate the savings generated in 2020 from the CRA agreement. List the amount of personal property taxes that have been paid in the most recent calendar year. Again, only list the amount of the checks written for tax payments during 2020 (Most taxpayers will not have tangible personal property liability in taxable year 2020)
- c. List the total amount of real and personal property taxes paid over the term of the project through 12/31/2020.
- d. List the total value of all other tax incentives that were given to this particular project.

Question #14: List the date of the last TIRC review of this project.

- a. Identify what the TIRC recommended.
  - b. Identify what the local government did regarding this project (i.e. continue, amend, etc.)
- If this information for #14 is not known, contact your local CRA representative.