**LEMON TOWNSHIP TRUSTEES**

**AUGUST 14, 2025**

**REGULAR MEETING**

LEMON TOWNSHIP MET IN A REGULAR MEETING TO DISCUSS THE NECESSARY PURPOSE OF THE BUSINESS FOR LEMON TOWNSHIP. TRUSTESS PRESENT WERE: MR. ROUTSON – AYE, MR. GARVER - AYE, MRS. MAJORS – AYE, FISCAL OFFICER PRESENT WAS RITA TANNREUTHER.

MR. ROUTSON CALL THE MEETING TO ORDER AT 6:00

**RESOLUTION 51-25**

MR. ROUTSON MADE A MOTION TO PAY THE BILLS AND MET THE PAYROLL FOR THE MONTH. MRS. MAJORS SECOND THE MOTION. VOTE: MRS. MAJORS – AYE, MR. ROUTSON – AYE, MR. GARVER – AYE, MOTION CARRIED.

**REOLUTION NO. 52-25**

MR. ROUSTON MADE A MOTION TO ACCEPT THE MINUTES THAT WAS PREPARED BY THE FISCAL OFFICER. THEY ARE AVAILABLE FOR ANYONE THAT WOULD LIKE TO READ THEM. MR. GARVER SECOND THE MOTION. VOTE: MRS. MAJORS – AYE, MR. ROUTSON – AYE, MR. GARVER – AYE. MOTION CARRIED.

**FISCAL OFFICER:**

BANK RECONCILATION

**RESOLUTION NO. 53-25**

MR. ROUTSON MADE A MOTION TO ACCEPT THE BANK RECONCILATION FOR THE MONTH. MR. GARVER SECOND THE MOTION. VOTE: MRS. MAJORS – AYE, MR. ROUTSON – AYE, MR. GARVER – AYE. MOTION CARRIED.

FINANICAL REPORTS

**RESOLUTION NO. 54-25**

MR. ROUTSON MADE A MOTION TO ACCEPT THE FINANCIAL REPORT FOR THE MONTH THAT WAS PREPARED BY THE FISCAL OFFICER FOR THE MONTH. A COPY OF THE APPROVED REPORT ARE ATTACHED TO THE MINUTES. MR, GARVER SECOND THE MOTION. VOTE: MRS. MAJORS – AYE, MR. GARVER – AYE, MR. ROUTSON – AYE. MOTION CARRIED

**DEPARTMENT REPORTS:**

**SHERIFF DEPARTMENT -** NOT PRESENT – BUT DID SEND IN A MONTHLY REPORT THAT IS ATTACHED TO THE MINUTES

**ROAD DEPARTMENT: -** GARY MORTON –. NOT PRESENT

**FIRE DEPARTMENT -** FIRE CHIEF – DAVE REPORT THAT RUNS ARE AS USUAL. FATAL ACCIDENT THIS PAST WEEK ON OXFORD-STATE RUN IN FRONT OF SUNOCO. DAVE DID SAY THAT STARTING NEXT MONTH THEY WILL HAVE A MONTHLY REPORT.

**PUBLIC:**

LAST MONTH THE TRUSTESS MR. ROUTSON, MRS. MAJORS, AND MR. GARVER ALL AGREE THAT A NEW WEBSITE WOULD BE BENEFICAL, AND THAT COULD BE MORE FRIENDLY USER FOR ANYONE THAT WANT TO GO TO THE WEBSITE. THEY ALL AGREE TO HAVE SOMEONE TO COME TO THE MEETING IN AUGUST TO DISCUSS A NEW WEBSITE.

ADAM LEWIS FROM XPONEX A WEBSITE DESIGNER EXPLAIN THE PROPOSAL INCLUDES A WEBSITE WHICH WILL REQUIRE HOSTING SOMEWHERE. XPONEX OFFERS HOSTING AND IT IS INCLUDED IN THE OPTIONAL RECURRING EXPENSES PORTION OF THIS PROPOSAL THE PRIMARY OBJECTIVE OF THE LEMON TOWNSHIP WEBSITE IS TO PROVIDE RESIDENTS WITH QUICK AND EASY ACCESS TO THE IMPORTANT INFORMATION, SUCH AS TOWNSHIP MEETING MINUTES, WHILE ENABLING TOWNSHIIP ADMINISTRATORS TO EFFORLESSLY UPDATE EMERGENCY ALERTS ANDNEWS TO KEEP THE COMMUNITY INFORMED IN REAL TIME.

A COPY OF THE PROPOSAL IS ATTACHED TO THE MINUTES.

MR. ROUTSON SAID TO MOVE FORWARD WITH THE WEBSITE.

**RESOLUTION NO. 55-25**

MR. ROUTSON MADE A MOTION TO MOVE FORWARD WITH A NEW WEBSITE WITH XPONEX FOR A ONE TIME COST OF $2500.00 AND $648.00 A YEAR MAINTENACE FOR TOWNSHIP UPDATES AND A MANAGING THE TOWNSHIP WEBSITE. MR. GARVER SECOND THE MOTION. VOTE: MRS. MAJORS – AYE, MR. ROUTSON – AYE, MR. GARVER – AYE. MOTION CARRIED.

RICHARD C. SPOOR ATTORNEY EDUCATING THE TRUSTEES ON WHAT JEDD’S AND JIF’S ARE, AND THE DIFFERENCE.

JEDD IS (JOINT ECONOMIC DEVELOPMENT DISTRICTS. ARE FORMED AND GOVERNED BY OHIO REVISE CODE (ORC) SECTION 715.72

JEDDS ARE FORMED BY CONTRACT BETWEEN ONE OR MORE TOWNSHIPS, MUNICIPALITIES, AND COUNTIES. JEDDS ARE SPECIAL PURPOSE DISTRICT INTENDED TO FACILIATE THE DEVELOPMENT OF SPECIFIC TRACTS OF LAND WITHIN TONWSHIP THAT MY REQUIRE MUNICIPAL SERVICES. THE CONTRACT FOR FORMATION WILLIDENTIFY THE EXACT REVENUE SHARING ARRANGEMENT FOR THE PARTIES.

JEDDS MAY PROVIDE FOR THE LEVYING INCOME TAXES WITH THE DISTRIC TO OFFSET THE COSTS OF SERVICES OR OTHER DEVELOPMENT COSTS. THE INCOME TAX LEVIED CANNOT EXCEED THE RATE OTHERWISE CHARGED BY THE CONTRACTING MUNICIPALITY.

THE CONTRACT FORMING THE JEDD CAN PROVIDE FOR LAND USE, ZOING , AND OTHER PROGRAMMATIC PLANS FOR THE ORDERLY DEVELOPMENT OF THE DISTRICT. THE INTENDED DEVELOPMENT OF THE DISTRICT WILL FOLLOW ALONG THE LINES OF AN ECONOIMIC DEVELOPMENT PLAN PREPARED BY THE CONTRACTING JURISDICTIONS FOR THE DISTRICT.

THE CONTRACTING PARTIES MUST HOLD PUBLIC HEARINGS ON THE PROPSED JEDD CONTRACT BEFORE IT MAY BE APPROVED.

A PEPTION REQUESTING CONSENT FOR THE JEDD MUST BE SENT VIA CERIFIED MAILTO ALL OWNERS WITH THE PROPPSED DISTRICT.

TOWNSHIPS MAY APPROVE A CONTRACT WITHOU A VOTE OF THE ELCTORSIF CERTAIN CRITIERIA ARE MET (UNANIMOUS TRUSTEE APPROVAL, SIGNATURES FROM A MAJORITY OF OWNERS WITH THE DISTRICT CONSENTING AND APPROPRIATE ZONING FOR THE DISTRICT IS IN PLACE.)

TERRITORY WITHIN JEDDS CANNOT BE ANNEXED DURING THE LIFE OF THE JEDD CONTRACT.

JEDDS ARE GOVERNED BY AN INDEPENDENT BOARD OF DIRECTORS THAT CONSISITS OF REPRESENTATIVES OF THE FORMING PARTIES AND THE OWNERS WITHIN THE DISTRICT.

JEDDS CAN RUN FOR 30 YEARS OR MORE. AND HAVE 300 HUNDRED ACRES AND NO MORE.

JETT – IS TAX PUBLIC FINANCIAL, CAPTURE THE TAXES THAT ARE ASSOCIATED AND INCREASING THE TAX WITH ASSET VALUE

MICHAEL OWNES - COMPLAINING ABOUT HOW FAST THE CARS ON GOING

IGNORING THE STOP SIGN ON VERMONT ST. AND DIMAOND LOOP. HE WOULD LIKE TO SEE SPEED BUMP PUT ON THE STREET AND A SPEED BUMP RIGHT BEFORE YOU GET TO THE STOP SIGN

And on that point, the development plan, it details well into tax reform financing is that is critical feature of creating incentive distance tax increment financing, unlike JEDDS, can be created unilaterally by Township And they capture the taxes associated with an increase in assessed value for property within the district. They don't increase taxes, they don't create new taxes, they capture taxes. So for this just the sake of numbers, let's say a piece of property is worth $100,000. The tip is placed on it and then that property increase in value to 200,000. TheTIF value for the property would be $100,000. The property owner would get the same exact tax bill as if the tiff was not in place. It just redirects it on the back end. The county auditor will say OK 100,000 value for the TIF 100,000 non tiff explicit reporting.those tax dollars that are attributable to that increase in value become what's known as a service payment in lieu of taxes. Those service payments go into a dedicated fund that is intended to pay for public infrastructure improvements that benefit the district.  The definition of public infrastructure improvement under the code is, Expenses that can include sewers, streets, environmental remediation, certain other public benefits, inside acquisition . It's a fairly expensive definition. Tiff's come in one of two flavors. Generally what what's known as a project TIF, which is a TIF on a particular Parcel Those tips can only capture the increment associated with commercially taxed products there consent is required.  Typically in exchange for certain updates and lower taxes and certain sharing of the service.   However, if the tip is maxed at 10 years or 75%, then school district consent is not required, but two weeks notice is still required to be given to the schools and to the county. It's a notice to this state saying we passed the tiff, here are the terms of the tip. Here's all the information that goes into the tip. Few months later, you get a letter from Columbus that's not as a final determination letter that says yes, the tip's been created, here are the terms of it and that it's at that point Auditor gets a letter from the state saying the tip is live and you should start collecting taxes on this. Tips do not require the specific consent of the owners within the tiff area.  If the Township intends to file DTE on behalf of the owners, an additional hearing before the passenger resolution is required In the other context, if the owner files the DTE on their own behalf, which is a rarity, and accepted the context of a particular project development agreement, then that additional Uranus is not required. Generally Speaking it's creating a TIF, you normally have that hearing in place, it's an incentive district that's the corresponding requirement is not needed for project TIF . I think that the most critical thing to remember for tiffs, especially for townships, is that it can capture not only redirect not only the townships incremental real property taxes, but a certain percentage of the mileage that goes to the other taxing districts except for what's known as protected levies. So there are certain numerated levies that have been passed by the legislature that will not be captured by the tiff in any in any circumstances. But, for Township, it can be very useful tool to redirect certain taxes that would otherwise be diffused across the county to help with particular infrastructure needs of that Township. TIFS and JEDDS can be used together, however the JEDD agreement would treat with any additional or potential incentives that might be placed within that district, generally speaking.    I know I threw a ton of info with you guys, welcome any questions you might have question The Lemon Township as it is right now the most developmental property is the farms that run along 63. There's not much developmental property down near Ingles Corner that that's all already residential. It's been developed. What I'm wondering is if a TIF is placed on these properties?   It's protecting the Township, not necessarily the residents. It's protecting the Township from losing dollars. That could be captured if that property is developed. What I also want to know is if the if we don't have our own Fire Department, Police Department, street department, if we're dependent on Monroe or you know in the future someone else to do those services. Does that money just in turn go to those services or are we able to do what we please with that money? Right now we have a contract with Monroe, we have a contract with Butler County If we're collecting new tax dollars. what's the difference to us if we're if we're going to turn around and give it all to whoever's providing those services?  I'll begin in redirect Your questions, the difference between a tiff and TIF. Really what the Township would be gaining would be the millions that otherwise would have gone primarily to the county and school. That has to be spent on public interest. So those dollars in particular cannot be used to pay for your Contracts with Monroe, however, that does lower the burden that the Townships would have in other areas that the TIF money could pay for. In other words, since money in this context is possible, if the infrastructure fund that the Township receives from the offsets other costs, then those costs could be used to offset cost.  That of course presupposes that the Township has some eligible infrastructure costs in which is to undertake Rotary inserted your gold standard TIF usage. I have seen more adventurous uses by certain townships, including things like Township administration, building and the like, which is its stretches what infrastructure might be, but townships find uses for the money. They view it as a hard capital budget that must be spent in some infrastructure fashion that improves, that helps the district.   the legislature is designed to in a way and subsequent case law has come out that also reinforces this idea that the TIF does serve as a direct benefit to the residents because those tip dollars that are generated in that district have to be spent in a way that benefits that district. So while it does help. The Township, by capturing additional revenue and keeping it geographically limited within the Township rather than diffusing. It does also benefit the residents because the Township is required spend money in a way that benefits its residents or they would have a cause of action the specific legal reasoning that Ohio appeals courts have placed on this is that service payments, even though they're not additional taxes, are legally treated to special assessments, and special assessments must be spent in a way that has a direct, rational benefit to the assessment.  The school district you said has to sign off on additional over 75% abatement. So theoretically the school would be Losing out on money that they could capture if the tiff was not on there.  That that is correct.  If you place a 10 year 75% tip, the school district does not need to consent and therefore they do not require To be compensation and therefore for that 10 year period would not receive the full amount that they otherwise would have received. Same time you got to make a school full. You only need to make the school whole if they require it for the if the terms over 10 years of the exemptions over 75%. In that context schools will generally request to be made whole unless it's a project that does not have an impact keep on the switch system, IEA retirement community, or a commercial operation that doesn't increase the student operation so theoretically if someone had 100 acres in the Township and they sold it and it was developed into 100 new homes and we had a tiff on this property, obviously the value just went up. We would receive new tax dollars if we give us 75%.The school district received 0. Theoretically they get 100 new homes that could put stundents in the school. Is that not during that period the incremental value, the improvement value, the new value, 25% of that would be taxed normally and it would just be treated like your normal value in that context, the underlying value, the pre tiff value plus that 25% would be taxed completely normal. It would be that 75% that would be captured by the Township for that taking a year so there would be grace above from the original value it would be funds during that period.  Who determines the assessed value? It is determined by the auditor and the auditor is required to use a combination of three methods of determining value.

 Question the other thing is, are you saying is it will raise our taxes? It does not raise tax I read a big article in the paper about how Monroe wanted to go to Lemon Township, where I live and annex that. And like I said, me and my wife are on Social Security. I mean, you know, like under 40,000. You try living on that, you know, you can only eat potatoes so many ways.  And we try them all.   I'm against anything. Because we just can't afford it. No, Janet Majors stated  annex Township is not true. No one in the city of Monroe has come to any of us and said we are going to annex you

Somebody came around back in May a man.  He was at my house with another guy.  He had a petition and I signed a petition and he was talking about getting rid of the Property Taxes.

 It just changes how those taxes are treated by the county. So what we're trying to achieve here, we're just looking at different boxes to keep our township a township.

Tom Leeds a school board member said that Monroe cannot do anything about 50% abatement without the school board approval.  So why is the Township able to do 75? It's a difference in which a way you're using. So certain abatements under the code have different thresholds for school district CR as community reinvestment area abatements having different threshold than tax income finance thresholds. So it's a question of  which area the code are you operating in. So if you had a TIF on, Take the example of 100 acres. But that tiff was on 100 acres for a business is that business able to do a 75% abatement?  Well, it wouldn't be an abatement. they would still pay their taxes, but at 75% would be captured by the tax if it could be used in a way that would benefit that project, such as paying for a sewer connection.  As long as you do no more than 10 years or 75% on that tiff, it's not going to be requiring school district consent and that incremental value could be used for infrastructure there. However, the Township decided to pursue a community reinvestment area abatement It would have to go through a different procedure. To establish a moving reinvestment area, which would need to be approved by the state and then, depending upon the percentage in term that they would be granting, it would need to be approved by schools and for the state they recently changed the law last year to loosen the state approval. It's more in line for now with the TIF approval where it the state will more or less log it as being a CRA in the area. The code didn't technically change, but the approval methods have in other words, if you do a straight abatement where no taxes are being generated at all, you have a lower threshold on that approval then if it's being captured and redirected. And townships only recently have given the ability to give abatements so kind of a new thing. I haven't really seen any townships do that you mentioned that a Jedd that you cannot annex. How about a tiff? If we set up a tiff in this area you're talking about and then Monroe says we want annex her middle calendar, another city, The code does not legally prohibit the annexation of a tiffed area. However, that TIF area will reduce the incentive and value of the annexation to the annex municipality. It will reduce the tax benefit that they would receive and if generally speaking, annexations in the state occur as a result of a petition filed

by a particular party Normally that's done to receive additional services or to receive an incentive if the property is within a TIF and that tip can be used in the way that would benefit that particular concern it dramatically reduces the impact to whether that's in the form of foundation services you pay for or very often in the form of improving roadways, sewer water

capacity like TIF can be an invaluable tool to offset those costs of money that would otherwise be leaving the Township and be temporarily restrained geographically within the Township. So I would say the majority of the time I've seen this done as a way to capture anticipated increment to offset infrastructure costs elsewhere.

  To have input from the Township municipality and the owners or residents. Once it's been formed, once the land use and the taxes have been worked out between the subdivisions, it's governed on an ongoing basis by a representative we have some somebodies and elected officials from the City Council and from the Township be part of that advisory or will this be made-up of they can be generally. Generally speaking, it's the appointee, normally you don't have an elected official from either that sits on board. The board of directors is made-up of owners or residents within the district and then also appointees of the Township. Generally usually like I said, if you will use an elected official from one of contracting parties on board is just generally not done, but once their term is a POP as an elected official, it could be appointed as an owner or resident of the district I read that as to mean that like Tom is on Monroe school board, you could still run for the Monroe school board and the an advisor on that government

 seat for the chair, correct

  Elaine Garver asked if the Township had an attorney?  Mr. Rouston response that we use the Butler County Prosecutor. Because we use Butler County zoning too, as well.  our county prosecutor will advise us but will not give us legal advise.

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**TRUSTEES:**

MR.GARVER RECEIVED A CALL ABOUT A STOP SIGN COVERED UP WITH BUSH AND YOU ARE ENABLE TO SEE THE STOP SIGN. MR. GARVER WENT DOWN AND TOOK PICTURES AND CALLED SHANE PROPPS WITH THE ROAD DEPARTMENT TO HAVE THEM CLEAN IT UP.

MR. GARVER ASKED THE OTHER TRUSTEES IF THEY RECEIVED A EMAIL FOR MATT HOMAN WITH BUTLER COUNTY ENGINEER OFFICE ABOUT RETRACE AND RESURFACING THE ROADS IN THE TOWNSHIP FOR 2026. BOTH MR. ROUTSON AND MRS. MAJORS RESPONDED YES. MR GARVER STATED THAT THEY RETRACE 63 AGAIN. MR. ROUTSON AND MRS. MAJORS BOTH STATED THAT IS A STATE ROUTE AND THE TOWNSHIP HAS NOTHING TO DO WITH THAT, THAT IS ODOT. MR. ROUTSON STATED THAT THEY CAN PICK AND CHOOSE THE ROADS AND HAVE RETRACED. MR ROUTSON STATED THAT THE ROADS IN THE TOWNSHIP WAS RETRACE LAST YEAR AND WILL NEED TO BE DONE IN 2027.

MRS. MAJORS SAID SHE RECEIVED A CALL FROM THE GAY FAMILY AND ARE VERY CONCERN AND THE PROPERTY OF THE OLD PAPER MILL. THE OWNER HAS NOT TOUCH IT. WEEDS, GARAGE AND HOMELESS PEOPLE. MRS. GAY LIVES BY HERSELF AND WANTS TO SEE SOMETHING DONE.

MR. ROUTSON ASKED THAT A LETTER BE SENT OUT TO THE PROPERTY OWNER.

ADJOURN

**RESOLUTION NO. 56-25**

MR. ROUTSON MADE A MOTION TO ADJOURN THE MEETING. MRS. SECOND THE MOTION. VOTE: MRS. MAJORS – AYE, MR. ROUTSON –AYE, MR. GARVER – AYE. MOTION CARRIED.

TRUSTEES SIGNATURES:

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FISCAL OFFICER SIGNATURE:

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