

City of Lima

LIMA NEW JOBS PROGRAM

GUIDELINES AND APPLICATION

PURPOSE

The purpose of the program is to provide an incentive for the retention and creation of jobs in the City of Lima, and to maintain Lima's competitiveness as a site for location of new businesses and the expansion of existing businesses. This program may be used in conjunction with other financing and incentive programs available through the Federal Government, the State of Ohio and/or any other City of Lima economic development incentive programs. Businesses annexing into the City will be eligible to apply for this program. At the time of annexation, all existing businesses and proposed new business project activity may aggregate "New Jobs" and "Qualifying New Payroll" for the purpose of qualifying for the program. The City of Lima reserves the right to restrict approval of applications if the City of Lima forgoes a portion of its income tax via other incentives related to the project.

DEFINITIONS

- (A) Unless the context clearly indicates or requires a different meaning, the definitions set forth below shall apply in these guidelines:
 - (1) "New Jobs" shall mean jobs that have not previously existed in the City of Lima or in the City of Lima Central Business District and are associated with a Qualifying New Payroll that are approved as new sources of City of Lima income tax or new sources of City of Lima income tax located in the City of Lima Central Business District and are intended as permanent.
 - (a) For a job to be considered as a new source of city income tax it must be determined by the City to be new work or a new position within the business located in the City of Lima or in the City of Lima Central Business District.
 - (b) A new job is considered to be intended as permanent if it is designed by the employer to last for five (5) or more years
 - "Qualifying New Payroll" shall mean the dollar amount of the employer's additional payroll attributable to the creation of New Jobs in the City of Lima or in the City of Lima Central Business District.
 - (a) To be approved the Qualifying New Payroll must be equal to a minimum of \$200,000.
 - (b) "Qualified Business, Qualified Property Owner or Qualified Developer" means any business, owner of real property or developer of real property which has qualified to participate in the Lima New Jobs Program and has entered into a contract with the City governing the

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terms and conditions of participation in the Program.

- (3) "Incentive Payment" shall be in accordance with the Incentive Payment Schedule Appendix A.
 - (a) Incentive payment for the qualified project will be available to <u>either</u> the qualified developer, the qualified business, or the qualified property owner.
 - (b) The Incentive Payment Schedule set forth in Appendix A depicts the incentive payment for each corresponding amount of Qualifying New Payroll.
 - (c) In addition, any business within the City that employs residents of the City in more than fifty (50) percent of the new jobs associated with its Qualifying New Payroll, or any developer that creates a business, office or industrial property which employs residents of the City in more than fifty (50) percent of the new jobs associated with its Qualifying New Payroll shall receive an additional one time incentive bonus of ten (10) percent for the first qualifying year.
 - (d) To the extent a business or developer creates a Qualifying New Payroll in excess of \$4 million, the City may negotiate a contract for a different Incentive Payment individually with such business, subject to the approval of Council.
- (4) "Central Business District" means that geographic area of the City bounded within the CF&E Railroad (formerly CSX/Pennsylvania RR) Tracks on the North, the Ottawa River on the South, the CSX/NS Railroad Tracks on the East, and Metcalf Street (encompassing both sides of the street) on the West.

ELIGIBLE APPLICANTS

All forms of new and existing business located within, or annexing into, the City are eligible to qualify for the Incentive Payment provided herein, including but not limited to sole proprietorships, incorporations, partnerships, joint ventures, limited liability companies, and limited liability partnerships, whether as for-profit or nonprofit organizations, but excluding governmental entities, engaged in retail, commercial, manufacturing, service, or any other type of lawful business.

APPLICATION PROCESS

Applications forms are attached. Additional forms are available on-line at http://www.cityhall.lima.oh.us/dept/community – and at the City of Lima, Taxation Office, Municipal Center, 50 Town Square, Lima, Ohio 45801. The applicant must complete and submit a Lima New Jobs application to the Director of Taxation at the same address.

ADMINISTRATION

The application process for the Lima New Jobs Program shall be administered by the Director of Taxation, subject to the authority of the Mayor to enter into contracts for the payment of the incentives.

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Interested property owners, developers and businesses must submit an application seeking to participate in the program and obtain approval as a Qualified Business <u>before</u> creating the jobs within the City.

PAYMENT OF INCENTIVE

Incentive Payments are payable only after the Qualifying New Payroll has been maintained for one full calendar year. The Auditor shall pay to the qualified business, qualified developer, or qualified owner the amount of the Incentive Payment as set forth in the contract. Incentive payment contract holders must file information on job creation and payroll for those jobs created on an annual basis as of December 31st of each tax year throughout the term of the award. Data will be provided by June 30 of each year to the Director of Taxation. Information must be consistent with city, state and federal tax filings.

TERM OF PROGRAM:

The New Lima Jobs Incentive Program shall remain in effect until May 11, 2018. Any Incentive Payment contracts entered into prior to the ending date of May 11, 2018 shall remain in effect until the ending date of such contracts. However, no contract for incentive payments shall last more than five (5) years. The Director of Taxation shall file an annual report with Council, no later than October 1 of each year, detailing the total number of Qualified Businesses participating, the total number of New Jobs and Qualifying New Payroll approved.

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City of Lima

Department of Taxation LIMA NEW JOBS PROGRAM APPLICATION

		DO NO	OT FILL OUT THIS	AREA	
DA	ATE RECEIVED:		D <i>i</i>	ATE REVIEWED:	
Da	nte Submitted:				
1.	APPLICANT				
	Company Name:				
	Address:				
	Contact Person: _			Title:	
	Telephone:				
	E-mail Address:				
2.	COMPANY INFOR	RMATION			
	Type of Business:				
	Principal Service:				
	Date Established:				
	Fed. Tax I.D. No.:				
3.	PROPOSED PROJ	IECT			
	Proposed Address:				
	Project Start Date:				
	Estimated Completi	ion Date:			
	Lease: O	١wn:	Term of Lease:		

Attach copy of lease or deed. PROJECT DESCRIPTION:

Attach additional pages as required.

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Estimated Investment: Purchase of Land/Building New Building Construction/Additions Improvements to Existing Buildings Machinery & Equipment Furniture and Fixtures Inventory Other **TOTAL INVESTMENT Describe Investment:**

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	Attach additional pages as required.
ŀ.	JOBS/CURRENT PAYROLL/JOB CREATION INFORMATION
	Current number of Jobs: Full Time Part Time
	Most Current Tax Year's Annual Payroll:
	Estimated Jobs at Project Completion: New Full Time New Part Time Sub Total New
	Retained Full Time Retained Part Time Sub Total Retained
	Total Jobs at Project Completion
	Estimated Annual Payroll at Project Completion: \$
	*Estimated Qualifying New Payroll: \$

- * "Qualifying New Payroll" shall mean the dollar amount of the employer's additional payroll attributable to the creation of New Jobs in the City of Lima or New Jobs within the City's Central Business District.
 - (a) To be approved the Qualifying New Payroll must be equal to a minimum of \$200,000 up to a maximum of \$4 million, annually.

"New Jobs" shall mean jobs that have not previously existed in the City or within its Central Business District and are associated with a Qualifying New Payroll that are approved as new sources of City of Lima Income Tax and are intended as permanent.

- (a) For a job to be considered as a new source of city income tax it must be determined by the City to be new work or a new position within the business, or newly located in the Central Business District.
- (b) A new job is considered to be intended as permanent if it is designed by the employer to last for five (5) or more years.

"Central Business District" means that geographic area of the City bounded within the CF&E Railroad (formerly CSX/Pennsylvania RR) Tracks on the North, the Ottawa River on the South, the CSX/NS Railroad Tracks on the East, and Metcalf Street (encompassing both sides of the street) on the West.

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Jobs/Current -- Continued

ESTIMATES FOR PROJECT	NUMBER JOBS DI CREAT THIS PI	RECTLY ED BY	WAGE RATES OF NEW JOBS CREATED BY THIS PRO		
JOB CLASSIFICATION	FULL TIME	PART TIME	FULL TIME/HR	PART TIME/HR	TOTAL ANNUAL
Management					
Supervisors					
Engineers					
Attorneys					
Accountants					
Other Professionals (specify)					
Sales					
Clerical					
Maintenance					
Other					
TOTALS					

^{*} Attach additional pages to specify other classification categories

Payroll Schedule

Complete the Pre-Project Existing Payroll Schedule Attachment A by job classification listing all existing employees which identifies: (1) current existing jobs, both full- and part-time by job classification including employee names and tax identification numbers (SSN); (2) hourly rates and annual salary for each separate job classification.

Complete the New Jobs for Qualifying New Payroll Attachment A1 by individual planned New Job position for the New Lima Jobs incentive application by job classification with wage rates and expected annual salary subject to the Lima City Income Tax for each New Job position.

The City of Lima reserves the right to perform its own audit of the data submitted and request additional information for verification purposes. A statement by an independent local audit firm attesting to accuracy of all payroll data submitted may be required prior to approval of any incentive payment.

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Name of Institution Financing Project: Contact Person: Phone Number/s: List all local, state and federal governmental financial assistance/incentives involved in this project:

SUBMISSION ACKNOWLEDGMENTS

- A. As an authorized agent of the applicant company, I hereby submit this application. I understand that any false statement in this application may subject the applicant company and signer to criminal prosecution. I also understand that additional information may be required to complete the application
- B. I hereby certify that information on job creation or retention and payroll will be provided to the City of Lima on an annual basis as of December 31st of each tax year throughout the term of the award. Data will be provided by June 30 of each year. Information will be consistent with city, state and federal tax filings. All Lima New Jobs data submitted to City including those on the initial applications forms require a statement by an independent audit firm verifying the accuracy of the data submitted. Attachment A1 New Jobs for Qualifying New Payroll will be submitted annually.
- C. I hereby certify that the applicant company is current on all taxes, assessments and any other government incentives they are receiving and will remain so. Failure to abide by the above conditions may subject the applicant to be determined to be in default and be denied any remaining award.

Signature	Title
PRINTED Name	

Submit application to: Director of Taxation

Department of Taxation 50 Town Square Lima, OH 45801

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Attachment A Attach separate sheet for each job classification

PRE-PROJECT EXISTING PAYROLL SCHEDULE

*Job	Classification	
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Name	Social Security Number	Wage Rate Full Time/Hr.	Wage Rate Part Time/Hr.	Wage Total Annual
Sub-Totals				
Total				

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Attachment A1

- (1) Attach separate sheet for each job classification
- (2) As available
- (3) Actual or estimated for new applications

NEW JOBS FOR QUALIFYING NEW PAYROLL, AS DEFINED IN PARAGRAPH 4 OF APPLICATION, ESTIMATES FOR PROJECT APPLICATIONS ACTUAL NAMES AND DATA FOR ANNUAL REPORTS

(1)	Job	Classification	

Name (2)	Social Security Number (2)	Wage Rate Full Time/Hr. (3)	Wage Rate Part Time/Hr. (3)	Wage Total Annual (3)
Sub-Totals				
Total	1			

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NEW LIMA JOBS PROGRAM INCENTIVE PAYMENT SCHEDULE

ANNUAL AWARD	ANNUAL PAY	ROLL RANGE
\$1,500.00	\$200,000.00	\$219,999.99
\$1,650.00	\$220,000.00	\$239,999.99
\$1,800.00	\$240,000.00	\$259,999.99
\$1,950.00	\$260,000.00	\$279,999.99
\$2,100.00	\$280,000.00	\$299,999.99
\$2,250.00	\$300,000.00	\$319,999.99
\$2,400.00	\$320,000.00	\$339,999.99
\$2,550.00	\$340,000.00	\$359,999.99
\$2,700.00	\$360,000.00	\$379,999.99
\$2,850.00	\$380,000.00	\$399,999.99
\$3,000.00	\$400,000.00	\$419,999.99
\$3,150.00	\$420,000.00	\$439,999.99
\$3,300.00	\$440,000.00	\$459,999.99
\$3,450.00	\$460,000.00	\$479,999.99
\$3,600.00	\$480,000.00	\$499,999.99
\$3,750.00	\$500,000.00	\$519,999.99
\$3,900.00	\$520,000.00	\$539,999.99
\$4,050.00	\$540,000.00	\$559,999.99
\$4,200.00	\$560,000.00	\$579,999.99
\$4,350.00	\$580,000.00	\$599,999.99
\$4,500.00	\$600,000.00	\$619,999.99
\$4,650.00	\$620,000.00	\$639,999.99
\$4,800.00	\$640,000.00	\$659,999.99
\$4,950.00	\$660,000.00	\$679,999.99
\$5,100.00	\$680,000.00	\$699,999.99
\$5,250.00	\$700,000.00	\$719,999.99
\$5,400.00	\$720,000.00	\$739,999.99
\$5,550.00	\$740,000.00	\$759,999.99
\$5,700.00	\$760,000.00	\$779,999.99
\$5,850.00	\$780,000.00	\$799,999.99
\$6,000.00	\$800,000.00	\$819,999.99
\$6,150.00	\$820,000.00	\$839,999.99
\$6,300.00	\$840,000.00	\$859,999.99
\$6,450.00	\$860,000.00	\$879,999.99
\$6,600.00	\$880,000.00	\$899,999.99
\$6,750.00	\$900,000.00	\$919,999.99
\$6,900.00	\$920,000.00	\$939,999.99
\$7,050.00	\$940,000.00	\$959,999.99
\$7,200.00	\$960,000.00	\$979,999.99
\$7,350.00	\$980,000.00	\$999,999.99
\$7,500.00 ¢7,650.00	\$1,000,000.00	\$1,019,999.99
\$7,650.00 ¢7,800.00	\$1,020,000.00 \$1,040,000,00	\$1,039,999.99
\$7,800.00	\$1,040,000.00	\$1,059,999.99

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ANNUAL AWARD	ANNUAL PAY	ROLL RANGE
\$7,950.00	\$1,060,000.00	\$1,079,999.99
\$8,100.00	\$1,080,000.00	\$1,099,999.99
\$8,250.00	\$1,100,000.00	\$1,119,999.99
\$8,400.00	\$1,120,000.00	\$1,139,999.99
\$8,550.00	\$1,140,000.00	\$1,159,999.99
\$8,700.00	\$1,160,000.00	\$1,179,999.99
\$8,850.00	\$1,180,000.00	\$1,199,999.99
\$9,000.00	\$1,200,000.00	\$1,219,999.99
\$9,150.00	\$1,220,000.00	\$1,239,999.99
\$9,300.00	\$1,240,000.00	\$1,259,999.99
\$9,450.00	\$1,260,000.00	\$1,279,999.99
\$9,600.00	\$1,280,000.00	\$1,299,999.99
\$9,750.00	\$1,300,000.00	\$1,319,999.99
\$9,900.00	\$1,320,000.00	\$1,339,999.99
\$10,050.00	\$1,340,000.00	\$1,359,999.99
\$10,200.00	\$1,360,000.00	\$1,379,999.99
\$10,350.00	\$1,380,000.00	\$1,399,999.99
\$10,500.00	\$1,400,000.00	\$1,419,999.99
\$10,650.00	\$1,420,000.00	\$1,439,999.99
\$10,800.00	\$1,440,000.00	\$1,459,999.99
\$10,950.00	\$1,460,000.00	\$1,479,999.99
\$11,100.00	\$1,480,000.00	\$1,499,999.99
\$11,250.00	\$1,500,000.00	\$1,519,999.99
\$11,400.00	\$1,520,000.00	\$1,539,999.99
\$11,550.00	\$1,540,000.00	\$1,559,999.99
\$11,700.00	\$1,560,000.00	\$1,579,999.99
\$11,850.00	\$1,580,000.00	\$1,599,999.99
\$12,000.00	\$1,600,000.00	\$1,619,999.99
\$12,150.00	\$1,620,000.00	\$1,639,999.99
\$12,300.00	\$1,640,000.00	\$1,659,999.99
\$12,450.00	\$1,660,000.00	\$1,679,999.99
\$12,600.00	\$1,680,000.00	\$1,699,999.99
\$12,750.00	\$1,700,000.00	\$1,719,999.99
\$12,900.00	\$1,720,000.00	\$1,739,999.99
\$13,050.00	\$1,740,000.00	\$1,759,999.99
\$13,200.00	\$1,760,000.00	\$1,779,999.99
\$13,350.00	\$1,780,000.00	\$1,799,999.99
\$13,500.00	\$1,800,000.00	\$1,819,999.99
\$13,650.00	\$1,820,000.00	\$1,839,999.99
\$13,800.00	\$1,840,000.00	\$1,859,999.99
\$13,950.00	\$1,860,000.00	\$1,879,999.99
\$14,100.00 ¢14,250.00	\$1,880,000.00 \$1,900,000.00	\$1,899,999.99
\$14,250.00 \$14,400.00	\$1,920,000.00	\$1,919,999.99 \$1,939,999.99
\$14,550.00	\$1,920,000.00	\$1,959,999.99
\$14,700.00	\$1,940,000.00	\$1,939,999.99
\$14,850.00	\$1,980,000.00	\$1,999,999.99
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ANNUAL AWARD	ANNUAL PAY	ROLL RANGE
\$15,000.00	\$2,000,000.00	\$2,019,999.99
\$15,150.00	\$2,020,000.00	\$2,039,999.99
\$15,300.00	\$2,040,000.00	\$2,059,999.99
\$15,450.00	\$2,060,000.00	\$2,079,999.99
\$15,600.00	\$2,080,000.00	\$2,099,999.99
\$15,750.00	\$2,100,000.00	\$2,119,999.99
\$15,900.00	\$2,120,000.00	\$2,139,999.99
\$16,050.00	\$2,140,000.00	\$2,159,999.99
\$16,200.00	\$2,160,000.00	\$2,179,999.99
\$16,350.00	\$2,180,000.00	\$2,199,999.99
\$16,500.00	\$2,200,000.00	\$2,219,999.99
\$16,650.00	\$2,220,000.00	\$2,239,999.99
\$16,800.00	\$2,240,000.00	\$2,259,999.99
\$16,950.00	\$2,260,000.00	\$2,279,999.99
\$17,100.00	\$2,280,000.00	\$2,299,999.99
\$17,250.00	\$2,300,000.00	\$2,319,999.99
\$17,400.00	\$2,320,000.00	\$2,339,999.99
\$17,550.00	\$2,340,000.00	\$2,359,999.99
\$17,700.00	\$2,360,000.00	\$2,379,999.99
\$17,850.00	\$2,380,000.00	\$2,399,999.99
\$18,000.00	\$2,400,000.00	\$2,419,999.99
\$18,150.00	\$2,420,000.00	\$2,439,999.99
\$18,300.00	\$2,440,000.00	\$2,459,999.99
\$18,450.00	\$2,460,000.00	\$2,479,999.99
\$18,600.00	\$2,480,000.00	\$2,499,999.99
\$18,750.00	\$2,500,000.00	\$2,519,999.99
\$18,900.00	\$2,520,000.00	\$2,539,999.99
\$19,050.00	\$2,540,000.00	\$2,559,999.99
\$19,200.00	\$2,560,000.00	\$2,579,999.99
\$19,350.00	\$2,580,000.00	\$2,599,999.99
\$19,500.00	\$2,600,000.00	\$2,619,999.99
\$19,650.00	\$2,620,000.00	\$2,659,999.99
\$19,800.00	\$2,640,000.00	\$2,659,999.99
\$19,950.00	\$2,660,000.00	\$2,679,999.99
\$20,100.00	\$2,680,000.00	\$2,699,999.99
\$20,250.00	\$2,700,000.00	\$2,719,999.99
\$20,400.00	\$2,720,000.00	\$2,739,999.99
\$20,550.00	\$2,740,000.00	\$2,759,999.99
\$20,700.00	\$2,760,000.00	\$2,779,999.99
\$20,850.00	\$2,780,000.00	\$2,799,999.99
\$21,000.00	\$2,800,000.00	\$2,819,999.99
\$21,150.00	\$2,820,000.00	\$2,839,999.99
\$21,300.00	\$2,840,000.00	\$2,859,999.99
\$21,450.00	\$2,860,000.00	\$2,879,999.99
\$21,600.00	\$2,880,000.00	\$2,899,999.99

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ANNUAL AWARD	ANNUAL PAY	ROLL RANGE
\$21,750.00	\$2,900,000.00	\$2,919,999.99
\$21,900.00	\$2,920,000.00	\$2,939,999.99
\$22,050.00	\$2,940,000.00	\$2,959,999.99
\$22,200.00	\$2,960,000.00	\$2,979,999.99
\$22,350.00	\$2,980,000.00	\$2,999,999.99
\$22,500.00	\$3,000,000.00	\$3,019,999.99
\$22,650.00	\$3,020,000.00	\$3,039,999.99
\$22,800.00	\$3,040,000.00	\$3,059,999.99
\$22,950.00	\$3,060,000.00	\$3,079,999.99
\$23,100.00	\$3,080,000.00	\$3,099,999.99
\$23,250.00	\$3,100,000.00	\$3,119,999.99
\$23,400.00	\$3,120,000.00	\$3,139,999.99
\$23,550.00	\$3,140,000.00	\$3,159,999.99
\$23,700.00	\$3,160,000.00	\$3,179,999.99
\$23,850.00	\$3,180,000.00	\$3,199,999.99
\$24,000.00	\$3,200,000.00	\$3,219,999.99
\$24,150.00	\$3,220,000.00	\$3,239,999.99
\$24,300.00	\$3,240,000.00	\$3,259,999.99
\$24,450.00	\$3,260,000.00	\$3,279,999.99
\$24,600.00	\$3,280,000.00	\$3,299,999.99
\$24,750.00	\$3,300,000.00	\$3,319,999.99
\$24,900.00	\$3,320,000.00	\$3,339,999.99
\$25,050.00	\$3,340,000.00	\$3,359,999.99
\$25,200.00	\$3,360,000.00	\$3,379,999.99
\$25,350.00	\$3,380,000.00	\$3,399,999.99
\$25,500.00	\$3,400,000.00	\$3,419,999.99
\$25,650.00	\$3,420,000.00	\$3,439,999.99
\$25,800.00	\$3,440,000.00	\$3,459,999.99
\$25,950.00	\$3,460,000.00	\$3,479,999.99
\$26,100.00	\$3,480,000.00	\$3,499,999.99
\$26,250.00	\$3,500,000.00	\$3,519,999.99
\$26,400.00	\$3,520,000.00	\$3,539,999.99
\$26,550.00	\$3,540,000.00	\$3,559,999.99
\$26,700.00	\$3,560,000.00	\$3,579,999.99
\$26,850.00	\$3,580,000.00	\$3,599,999.99
\$27,000.00	\$3,600,000.00	\$3,619,999.99
\$27,150.00	\$3,620,000.00	\$3,639,999.99
\$27,300.00	\$3,640,000.00	\$3,659,999.99
\$27,450.00	\$3,660,000.00	\$3,679,999.99
\$27,600.00	\$3,680,000.00	\$3,699,999.99
\$27,750.00	\$3,700,000.00	\$3,719,999.99
\$27,900.00	\$3,720,000.00	\$3,739,999.99
\$28,050.00	\$3,740,000.00	\$3,759,999.99
\$28,200.00	\$3,760,000.00	\$3,779,999.99
\$28,350.00	\$3,780,000.00	\$3,799,999.99
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NEW LIMA JOBS PROGRAM INCENTIVE PAYMENT SCHEDULE (Cont'n)

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ANNUAL AWARD	ANNUAL PAYROLL RANGE

\$28,500.00	\$3,800,000.00	\$3,819,999.99
\$28,650.00	\$3,820,000.00	\$3,839,999.99
\$28,800.00	\$3,840,000.00	\$3,859,999.99
\$28,950.00	\$3,860,000.00	\$3,879,999.99
\$29,100.00	\$3,880,000.00	\$3,899,999.99
\$29,250.00	\$3,900,000.00	\$3,919,999.99
\$29,400.00	\$3,920,000.00	\$3,939,999.99
\$29,550.00	\$3,940,000.00	\$3,959,999.99
\$29,700.00	\$3,960,000.00	\$3,979,999.99
\$29,850.00	\$3,980,000.00	\$3,999,999.99
\$30,000.00	\$4,000,000.00	\$4,019,999.99

[—] end of table –

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