

**EMERGENCY**

**City of Cincinnati**

JRS

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**An Ordinance No. 311**

- 2025

**TO LEVY** special assessments to pay for the costs of implementing the 2026-2029 services plan for the Downtown Cincinnati Improvement District in accordance with Section 727.25 and Chapter 1710 of the Ohio Revised Code.

WHEREAS, Resolution No. 51-2025 ("Resolution"), adopted by City Council on June 2, 2025, pursuant to Ohio Revised Code Section 727.12, declared the necessity of assessing properties in the Downtown Cincinnati Improvement District ("DCID") to implement the 2026-2029 services plan for the district ("Services Plan"); and

WHEREAS, the estimated assessments necessary for implementing the Services Plan have been on file with the Clerk of Council and have been available for public inspection since the adoption of the Resolution; and

WHEREAS, pursuant to Ohio Revised Code Section 727.13, the owners of real property located in the DCID have been served with notice of the passage of the Resolution, via certified mail and publication, no less than fourteen days prior to the adoption of this ordinance; and

WHEREAS, pursuant to Ohio Revised Code Section 727.15, certain property owners submitted written objections concerning the assessment of properties within the DCID; and

WHEREAS, pursuant to Ohio Revised Code Section 727.16, Council established the Downtown Cincinnati Improvement District Assessment Equalization Board ("Board") by Ordinance 288-2025, adopted on September 10, 2025, and authorized it to hear and determine the objections by the property owners; and

WHEREAS, pursuant to Ohio Revised Code Section 727.17, the Board reviewed and decided all objections properly before it, and the Board submitted its report to Council containing its recommendations for addressing those objections; and

WHEREAS, pursuant to Ohio Revised Code Section 727.17, the Council approved the Board's report by Ordinance No. 309-2025; and

WHEREAS, pursuant to Ohio Revised Code Section 727.23, by its adoption of Ordinance No. 310-2025, City Council has determined to proceed with the assessment to pay for the costs of the Services Plan; and

WHEREAS, the actual costs for implementation of the Services Plan have been ascertained and the apportionment of those costs among the properties located in the DCID substantially equal the estimated assessment amounts on file with the Clerk; and

WHEREAS, the Council hereby determines to levy the assessments to pay for the costs of the Services Plan; now, therefore,

BE IT ORDAINED by the Council of the City of Cincinnati, State of Ohio:

Section 1. That that the Council hereby assesses all property located in the Downtown Cincinnati Improvement District ("DCID") and not excluded by law for a period of four years beginning on January 1, 2026, to pay for the costs of implementing the 2026-2029 Services Plan ("Services Plan") for the DCID.

Section 2. That the assessments shall be calculated and apportioned by using a combination of (i) the percentage of an assessed property's front footage relative to the front footage of all assessed properties in the district (which, for purposes of the assessment shall include all property that abuts upon a street, alley, public road, place boulevard, parkway, park entrance, easement, or public improvement), which shall consist of 25 percent of the assessment, and (ii) the percentage of an assessed property's tax value relative to the tax value of all assessed properties in the district, which shall consist of 75 percent of the assessment.

Section 3. That the Council hereby approves and adopts the actual amounts of the assessments and their apportionment as set forth on Attachment A, attached hereto and incorporated herein by reference.

Section 4. That the Clerk of Council or other appropriate City officials are hereby authorized to take all necessary and proper actions to certify the assessments to the Hamilton County Auditor to be placed on the tax duplicate for collection at the time and in the same manner as property taxes are collected. Upon certification, the assessment shall be paid in eight semi-annual installments, at the same time and in the same manner as real property taxes, commencing with the taxes that are due and payable in January 2026.

Section 5. That the City of Cincinnati shall not issue any notes or bonds in anticipation of the collection of the assessments.

Section 6. That, pursuant to Ohio Revised Code Section 727.26, the Clerk of Council is hereby directed to cause notice to be published once in a newspaper of general circulation within the City of Cincinnati, which notice shall state that the assessments have been made, that they are on file with the Clerk of Council, and that they are available for public inspection and examination by persons interested therein.

Section 7. That this ordinance shall be an emergency measure necessary for the preservation of the public peace, health, safety, and general welfare and shall, subject to the terms of Article II, Section 6 of the Charter, be effective immediately. The reason for the emergency is the immediate need to levy the assessments necessary to timely implement the Services Plan.

Passed October 1, 2025

Attest: [Signature]  
Clerk

[Signature]  
Aftab Pureval, Mayor

I HEREBY CERTIFY THAT ORDINANCE NO 311.2025  
WAS PUBLISHED IN THE CITY BULLETIN  
IN ACCORDANCE WITH THE CHARTER ON 10/14/2025  
[Signature]  
CLERK OF COUNCIL