



# City of Cincinnati

801 Plum Street  
Cincinnati, OH 45202

## Agenda - Final

### Budget and Finance Committee

*Chairperson David Mann*  
*Vice Chair Chris Seelbach*  
*Councilmember Steve Goodin*  
*Councilmember Jan-Michele Kearney*  
*Councilmember Liz Keating*  
*Councilmember Greg Landsman*  
*Councilmember Betsy Sundermann*  
*Councilmember Wendell Young*

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Monday, September 13, 2021

1:00 PM

Council Chambers, Room 300

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ROLL CALL

### The Economic Development Reform Panel

Judge Tracey, Judge Guckenberger and Bernadette Watson

#### AGENDA

- [202102643](#) ORDINANCE, dated 8/26/2021, submitted by Councilmember Goodin, from Andrew W. Garth, City Solicitor, MODIFYING Title I, "Council and Corporation Miscellany," by enacting new Chapter 119, "Prohibition on the Solicitation or Acceptance of Campaign Contributions from Persons with a Financial Interest in City Business," of the Cincinnati Municipal Code to restore public trust in elected officials by prohibiting the solicitation or acceptance of campaign contributions from persons having a financial interest in City business while it is pending before Council; and MODIFYING Section 1501-8, "Class C-1 Civil Offenses," of Title XV, "Code Compliance and Hearings," of the Cincinnati Municipal Code to establish penalties for certain violations of Chapter 119.  
  
**Sponsors:** Goodin  
**Attachments:** [Transmittal](#)  
[Ordinance](#)
- [202102726](#) REPORT, dated 9/8/2021, submitted by Paula Boggs Muething, City Manager, regarding FY 2021 Carryover to FY 2022 Report  
  
**Sponsors:** City Manager  
**Attachments:** [Transmittal](#)

3. [202102757](#) ORDINANCE (EMERGENCY) submitted by Paula Boggs Muething, City Manager, on 9/9/2021, PROVIDING for potential income tax refund claims for calendar year 2021 based on state legislation authorizing such refund claims for taxpayers whose employers withheld municipal income tax for the City of Cincinnati even though the underlying income may not be taxable by the City of Cincinnati due to work location during calendar year 2021 by notwithstanding the provisions of Sections 2, 14, 15, and 16 of Ordinance No. 0213-2019, which amended the policy of managing the Stabilization Funds for the City of Cincinnati and established the Waterfall Funding Mechanism for funding the Stabilization Funds, to establish a new balance sheet reserve account no. 050x3421, "Income Tax Reserve for Refunds," within the General Fund 050 as one of the City's Stabilization Funds and to authorize the transfer of funds to the newly established "Income Tax Reserve for Refunds" balance sheet reserve account; AUTHORIZING the transfer of the sum of \$50,015,389 from the unappropriated surplus of General Fund 050 to balance sheet reserve account no. 050x3421, "Income Tax Reserve for Refunds," for the purpose of providing resources for income tax refunds to taxpayers whose employers withheld municipal income tax for the City of Cincinnati even though the underlying income may not be taxable by the City of Cincinnati due to work location during calendar year 2021; AUTHORIZING the transfer of the sum of \$3,162,738 from the unappropriated surplus of General Fund 050 to the unappropriated surplus of Working Capital Reserve Fund 754 for the purpose of increasing the City's working capital reserve; AUTHORIZING the transfer of the sum of \$3,258,579 from the unappropriated surplus of General Fund 050 to balance sheet reserve account no. 050x2585, "Economic Downturn Reserve," for the purpose of increasing the City's emergency reserve; AUTHORIZING the transfer of the sum of \$4,397,435 from the unappropriated surplus of General Fund 050 to balance sheet reserve account no. 050x2580, "Reserve for Weather Events, Other Emergency and One-Time Needs," for the purpose of providing resources for unanticipated emergencies including those caused by unusual weather events, in order to increase the City's reserve; AUTHORIZING the appropriation of the sum of \$1,062,737 from the unappropriated surplus of General Fund 050 to the various General Fund operating budget accounts according to the attached Section A of the General Fund Operating Budget Schedule of Appropriation for the purpose of providing funds for: the Department of Human Resources for sworn testing (\$45,237) and the HR Centralization Initiative (\$102,500); the Department of Parks for a mower and other maintenance equipment (\$22,000); the Cincinnati Police Department for records management software to be used in conjunction with the Law Department (\$85,000); the City Manager's Office for leveraged support to the Chamber of Commerce - Immigration Center Partnership (COMPASS) (\$50,000), funding for the Manager's Advisory Group (MAG) for a Youth Violence Reduction Initiative

(\$200,000), funding for the Cincinnati Citizens Respect Our Witnesses (CCROW) program (\$208,000), and funding for Equitas Health for a Mobile Outreach Vehicle (MOVE) to provide for the health care needs of those living with HIV or at risk of HIV transmission (\$100,000); and the Department of Public Services for a safe and clean neighborhood fund (\$250,000); AUTHORIZING the transfer and return to source Fund 758 of the sum of \$525,000 from various capital improvement program project accounts according to the attached Section A of the Capital Budget Schedule of Transfer for the purpose of realigning the expenditures sought within the various scopes of work associated with certain projects to utilize operating budget resources as opposed to capital resources; ESTABLISHING new capital improvement program project account no. 980x164x221616, "King Records Building Restoration," for the purpose of providing resources to preserve, restore, and renovate the former King Records building in the Evanston neighborhood; AUTHORIZING the transfer and appropriation of the sum of \$1,000,000 from the unappropriated surplus of General Fund 050 and Income Tax Capital Fund 758 to new capital improvement program project account no. 980x164x221616, "King Records Building Restoration," for the purpose of providing resources to preserve, restore, and renovate the former King Records building in the Evanston neighborhood according to the attached Section B of the Capital Budget Schedule of Transfer; DECLARING expenditures from capital improvement program project account no. 980x164x221616, "King Records Building Restoration," to be for a public purpose; AUTHORIZING the appropriation of the sum of \$525,000 from the unappropriated surplus of General Fund 050 to the various General Fund operating budget accounts according to the attached Section B of the General Fund Operating Budget Schedule of Appropriation for the purpose of realigning the expenditures sought within the various scopes of work associated with certain projects to utilize operating budget resources instead of capital resources; ESTABLISHING new capital improvement program project account no. 980x164x221606, "Cincinnati Contemporary Arts Center," for the purpose of providing resources to renovate the 6th floor Creativity Center at the Contemporary Arts Center; AUTHORIZING the transfer and appropriation of the sum of \$100,000 from the unappropriated surplus of General Fund 050 to new capital improvement program project account no. 980x164x221606, "Cincinnati Contemporary Arts Center" for the purpose of providing resources to renovate the 6th floor Creativity Center at the Contemporary Arts Center; DECLARING expenditures from capital improvement program project account no. 980x164x221606, "Cincinnati Contemporary Arts Center," to be for a public purpose; ESTABLISHING new capital improvement program project account no. 980x232x222353, "Central Parkway Streetscape," for the purpose of providing resources for the design and construction of streetscape improvements on Central Parkway in the area of the FC Cincinnati stadium; AUTHORIZING the

transfer and appropriation of the sum of \$1,000,000 from the unappropriated surplus of the General Fund to new capital improvement program project account 980x232x222353, "Central Parkway Streetscape," for the purpose of providing resources for the design and construction of streetscape improvements on Central Parkway in the area of the FC Cincinnati stadium; ESTABLISHING new capital improvement program project account no. 980x203x222009, "Freedom Center Park," for the purpose of providing resources for the design and construction of improvements to the park located adjacent to the Freedom Center; AUTHORIZING the transfer and appropriation of the sum of \$1,000,000 from the unappropriated surplus of Downtown South/Riverfront Equivalent Fund 481 to new capital improvement program project account no. 980x203x222009, "Freedom Center Park," for the purpose of providing resources for Freedom Center Park at the Banks; and DECLARING expenditures from capital improvement program project account no. 980x203x222009, "Freedom Center Park," to be for a public purpose and constitute a "Public Infrastructure Improvement" (as defined in Section 5709.40(A)(8) of the Ohio Revised Code), that will benefit and/or serve the District 2-Downtown South/Riverfront District Incentive District, subject to compliance with Ohio Revised Code Sections 5709.40 through 5709.43.

**Sponsors:** City Manager

**Attachments:** [Transmittal](#)  
[Ordinance](#)  
[Schedule of Transfer Section A and B](#)  
[Schedule of Appropriation Section A](#)  
[Schedule of Appropriation Section B](#)

4. [202102708](#) MOTION, submitted by Councilmember Sundermann, WE MOVE the Administration use available closeout dollars to first prioritize the funding of additional recruits for Fire Recruit Class #118 scheduled to start in September, 2021 and Fire Recruit Class #119 scheduled to start in April, 2022 to ensure that each of the class sizes reach the maximum of 60 recruits. WE FURTHER MOVE that the Administration continue to pursue SAFER grant funding opportunities when available to assist in offsetting the cost of those recruit classes. (STATEMENT ATTACHED)

**Sponsors:** Sundermann

**Attachments:** [Motion - Sundermann](#)

5. [202102469](#) MOTION, submitted by Councilmembers Kearney and Keating, WE MOVE that City Council allocate to Boys & Girls Clubs of Greater Cincinnati \$2,250,000 for the creation of a Boys and Girls Club in the community of Roll Hill from the Carryover Budget of fiscal year 2021, or from another source immediately identified by City Administration, including reserve funds. (STATEMENT ATTACHED).
- Sponsors:** Kearney and Keating
- Attachments:** [Motion](#)  
[File Summary](#)
6. [202102269](#) REPORT, dated 6/23/2021, submitted by Paula Boggs Muething, City Manager, regarding Motion for spin bicycles and Red Bike program expansion. (See Doc. #202101653)
- Sponsors:** City Manager
- Attachments:** [Report- Red Bike and Spin Bicycles](#)
7. [202102715](#) MOTION, submitted by Councilmember Landsman, Investing in Community-Driven Safety Plans to Reduce Crime & Violence. In addition to expanded efforts to get illegal guns off our streets and other safety measures the City is pursuing, WE HEREBY MOVE the Administration, working with its many capable and diverse partners, establish a renewed effort to support community-led violence reduction efforts. (BALANCE ON FILE IN CLERK'S OFFICE) (STATEMENT ATTACHED)
- Sponsors:** Landsman
- Attachments:** [Motion Updated Investing in Community-Driven Safety Plans](#)
8. [202102698](#) ORDINANCE (EMERGENCY) submitted by Paula Boggs Muething, City Manager, on 9/9/2021, PROVIDING FOR THE ISSUANCE, SALE AND DELIVERY OF NOT TO EXCEED \$500,000 OF JUDGMENT BONDS, OR NOTES IN ANTICIPATION THEREOF, OF THE CITY OF CINCINNATI, COUNTY OF HAMILTON, STATE OF OHIO, FOR THE PURPOSE OF PAYING A FINAL JUDGMENT AND COSTS ASSOCIATED THEREWITH; AUTHORIZING A PLEDGE OF THE CITY'S FAITH AND CREDIT OR A PLEDGE OF AND LIEN ON CERTAIN REVENUES AND OTHER CITY RESOURCES, AS APPROPRIATE, TO SECURE SUCH BONDS OR NOTES; AND AUTHORIZING NECESSARY DOCUMENTS TO SECURE SUCH BONDS OR NOTES.
- Sponsors:** City Manager
- Attachments:** [Transmittal](#)  
[Attachment](#)

9. [202102699](#) ORDINANCE (EMERGENCY) submitted by Paula Boggs Muething, City Manager, on 9/9/2021, AUTHORIZING the receipt of judgment bond proceeds in the amount of \$500,000 into Judgment Bond Fund 815; and AUTHORIZING the expenditure of the sum of \$500,000 from Judgment Bond Fund 815 for the purpose of making payments for settlements and judgments against the City.
- Sponsors:** City Manager
- Attachments:** [Transmittal](#)  
[Ordinance](#)
10. [202102700](#) ORDINANCE submitted by Paula Boggs Muething, City Manager, on 9/9/2021, AUTHORIZING the City Manager to apply for, accept, and appropriate a grant in the amount of up to \$180,000 in FY 2022 Office of Law Enforcement Recruitment funds from the State of Ohio, Department of Public Safety, Office of Criminal Justice Services, for the purpose of developing the police recruiting process, specifically the College to Law Enforcement Pathway Program (Cadet Program), to enhance the recruitment of women and minorities.
- Sponsors:** City Manager
- Attachments:** [Transmittal](#)  
[Ordinance](#)
11. [202102712](#) ORDINANCE (EMERGENCY) submitted by Paula Boggs Muething, City Manager, on 9/9/2021, TO LEVY special assessments to pay for the costs of implementing the 2022-2025 Services Plan for the Downtown Cincinnati Improvement District in accordance with Chapters 727 and Chapter 1710 of the Ohio Revised Code.
- Sponsors:** City Manager
- Attachments:** [Transmittal](#)  
[Ordinance](#)  
[Exhibit A](#)
12. [202102713](#) ORDINANCE (EMERGENCY) submitted by Paula Boggs Muething, City Manager, on 9/9/2021, DETERMINING to proceed with the assessment of properties in the Downtown Cincinnati Improvement District to implement the 2022-2025 Services Plan for the district in accordance with Chapters 727 and Chapter 1710 of the Ohio Revised Code.
- Sponsors:** City Manager
- Attachments:** [Transmittal](#)  
[Ordinance](#)

13. [202102716](#) COMMUNICATION, dated 7/30/2021, submitted by Clerk of Council, from Various Citizens objecting and withdrawing objection to the 2022-2025 Services Plan for the Downtown Cincinnati Improvement District in accordance with Chapters 727 and Chapter 1710 of the Ohio Revised Code.

**Sponsors:** Clerk of Council

**Attachments:** [Communication](#)

14. [202102758](#) MOTION, dated 09/07/2021, submitted by Councilmember Keating, As the Administration moves forward with traffic calming measures and infrastructure updates within the city, WE MOVE for the administration to investigate new sustainable infrastructure innovations that provide storm water management through absorption and flow control including (but not limited to) the utilization and implementation of soil cells, urban watersheds, urban rain gardens, bioretention, and permeable pavement. As we continue to see heavy rains and continuous flooding, impacting our residents and businesses, we need to find ways to take the pressure off our storm sewers. WE FURTHER MOVE for the administration to provide a cost analysis with these options to show if a bigger investment in green infrastructure now may save more money than the money spent on aftermath of storms including cleanup efforts, claims and settlements and the utilization of other city resources that are needed in response to flooding/backup after heavy rainfalls.

**Sponsors:** Keating

**Attachments:** [Motion](#)

ADJOURNMENT

202102643

Date: August 26, 2021

**To:** Councilmember Steven Goodin  
**From:** Andrew W. Garth, City Solicitor *AWG*  
**Subject:** **Ordinance – Prohibition of Campaign Contributions from Persons  
Financially Interested in City Business**

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Transmitted herewith is an ordinance captioned as follows:

**MODIFYING** Title I, “Council and Corporation Miscellany,” by enacting new Chapter 119, “Prohibition on the Solicitation or Acceptance of Campaign Contributions from Persons with a Financial Interest in City Business,” of the Cincinnati Municipal Code to restore public trust in elected officials by prohibiting the solicitation or acceptance of campaign contributions from persons having a financial interest in City business while it is pending before Council; and **MODIFYING** Section 1501-8, “Class C-1 Civil Offenses,” of Title XV, “Code Compliance and Hearings,” of the Cincinnati Municipal Code to establish penalties for certain violations of Chapter 119.

AWG/MSS/(lnk)  
Attachment  
337192



800108M13

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The following information was obtained from the records of the Department of Social Services, State of California, concerning the case of [Name Redacted], born [Date Redacted], [Address Redacted].

[Name Redacted] was born on [Date Redacted] at [Address Redacted]. She is currently residing at [Address Redacted]. [Name Redacted] was previously married to [Name Redacted], who is deceased. She has two children, [Name Redacted] and [Name Redacted].

[Name Redacted] is currently receiving public assistance from the State of California. Her current monthly income is approximately [Amount Redacted]. She has no other sources of income.

[Name Redacted] is currently employed as a [Job Title Redacted] at [Company Redacted]. She has been employed there since [Date Redacted]. Her annual salary is approximately [Amount Redacted].

[Name Redacted] is currently living with [Name Redacted], who is her [Relationship Redacted]. [Name Redacted] is currently unemployed and receives no income.

[Name Redacted] is currently living with [Name Redacted], who is her [Relationship Redacted]. [Name Redacted] is currently unemployed and receives no income.

City of Cincinnati

MSS

*AWB*

An Ordinance No. \_\_\_\_\_

-2021

**MODIFYING** Title I, “Council and Corporation Miscellany,” by enacting new Chapter 119, “Prohibition on the Solicitation or Acceptance of Campaign Contributions from Persons with a Financial Interest in City Business,” of the Cincinnati Municipal Code to restore public trust in elected officials by prohibiting the solicitation or acceptance of campaign contributions from persons having a financial interest in City business while it is pending before Council; and **MODIFYING** Section 1501-8, “Class C-1 Civil Offenses,” of Title XV, “Code Compliance and Hearings,” of the Cincinnati Municipal Code to establish penalties for certain violations of Chapter 119.

WHEREAS, recent allegations of corruption against some Members of Council have diminished public trust in elected officials; and

WHEREAS, following allegations of pay-to-play schemes, the Mayor and Council passed Ordinance No. 384-2020, which created an Economic Development Reform Panel (“EDRP”) and charged it with making recommendations regarding best practices and ways to improve the development process and better insulate it from political influence and cronyism, to help restore public trust in City elected officials; and

WHEREAS, the EDRP found that “[e]lected officials soliciting for or receiving campaign contributions from a developer while that developer has business on the City Council calendar pose great risk for corruption and undue influence”; and

WHEREAS, the EDRP also found that “allowing elected officials to solicit or receive contributions from developers during the time period that the developer’s project is officially before them increases the risk that the developer may be asked or offer to make a campaign contribution in exchange for the elected official taking that official action”; and

WHEREAS, the EDRP concluded that “[m]any economic development projects take months or years working with the City administration, the community, and other external parties to put all of the pieces together,” and that the prohibition on campaign contributions should not extend beyond the time developers have business before the Council; and

WHEREAS, the EDRP therefore recommended that the period of prohibition for elected officials accepting campaign contributions extend “from the time a matter involving the developer is transmitted to the Clerk of Council until the matter is disposed of by final action of Council and the Mayor”; and

WHEREAS, the EDRP also expressed concern that the City not create barriers to entry or unintended legal consequences for individuals who are developing their own homes, a single small

project, or small neighborhood projects, especially given the low risk of corruption that such projects pose; and

WHEREAS, making a list of persons and businesses subject to the regulations enacted herein publicly available will promote transparency in campaign finance; and

WHEREAS, prohibiting the acceptance of campaign contributions from such persons and businesses will help ensure that Council decisions regarding development projects and major contracts are not influenced by campaign contributions; and

WHEREAS, Council intends that the requirements of this new Chapter 119 shall take effect only after Council has appropriated funding for this purpose, after the City Administration has established the required enforcement structure, and after the City Manager has promulgated regulations required under this Chapter; now, therefore,

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

Section 1. That new Chapter 119, “Prohibition on the Solicitation or Acceptance of Campaign Contributions from Persons with a Financial Interest in City Business,” of Title I, “Council and Corporation Miscellany,” of the Cincinnati Municipal Code, is hereby enacted as follows:

Sec. 119-1. - Definitions.

For purposes of this chapter, the words and phrases shall have the meanings ascribed to them in Title 35, Elections, of the Ohio Revised Code, unless another meaning is ascribed to them in this chapter.

Sec. 119-1-A. - Applicant

“Applicant” means a person or entity who requests or applies for city business.

Sec. 119-1-C1. - Campaign.

“Campaign” means the mayor, each member of council, and their agents, including their campaign committees and associated political action committees.

Sec. 119-1-C2. - City Business.

“City business” means requests or applications for the following items requiring approval by council:

- (a) development incentives, including loans and tax incentives, with an estimated potential value of \$100,000 or more per year;
- (b) sales of city property with an estimated fair market value of \$200,000 or more;
- (c) zoning changes;

**Sec. 119-1-C3. - City Business List.**

“City business list” means the list or data set published online by the administration specifying the names of the financially interested persons from whom campaigns may not accept campaign contributions under this chapter.

**Sec. 119-1-F. - Financially Interested Person.**

“Financially interested person” means a person who has a financial interest in city business as defined by this section.

- (a) If the applicant for city business is an individual, it means the applicant and the spouse of the applicant.
- (b) If the applicant for city business is an entity, such as a limited liability company, corporation, partnership, trust, or unincorporated association, it means
  - (1) the entity itself;
  - (2) the owners, members, or partners of such entity and their spouses, provided that such owner, member, or partner owns or controls twenty percent or more of the entity; and
  - (3) the directors and principal officers of such entity and their spouses.

**Sec. 119-1-S. - Solicit.**

“Solicit” means to ask for, request, seek, or try to obtain something of value from another, whether directly or indirectly. For the purposes of this chapter, it does not include mass communications or speeches, so long as such communications or speeches are to fifty or more people.

**Sec. 119-3. - Prohibition on Solicitation or Acceptance of Campaign Contributions.**

- (a) Campaigns are prohibited from accepting a campaign contribution made by a financially interested person during the period prescribed in section 119-3(c). For

purposes of this section a campaign contribution has not been accepted if it is disposed of in accordance with the requirements of section 119-5.

- (b) Campaigns are prohibited from soliciting a campaign contribution from a financially interested person during the period prescribed in section 119-3(c).
- (c) The prohibition on solicitation or acceptance of a campaign contribution from a financially interested person shall commence on the day any ordinance regarding the city business is filed with the clerk of council and shall continue until final legislative action regarding the ordinance is complete, such as by a final vote or veto.

**Sec. 119-5. - Timing and Manner of Disposal of Prohibited Contributions.**

- (a) A campaign shall dispose of a prohibited campaign contribution from a financially interested person within the following time period:
  - (1) If the financially interested person was on the city business list at the time the campaign received the campaign contribution, then the campaign must dispose of the prohibited contribution no later than two calendar weeks from the day on which the contribution was received, excluding the day on which it was received.
  - (2) If the financially interested person was not on the city business list at the time the campaign received the campaign contribution, then the campaign must dispose of the prohibited contribution no later than two calendar weeks, excluding the day on which it was received, from the sooner of:
    - (A) the day the financially interested person is subsequently placed on the city business list; or
    - (B) the day the campaign receives notice from the administration that the contributor is a financially interested person under this chapter.
- (b) To dispose of a prohibited campaign contribution, the campaign shall first attempt to return or refund the contribution to the financially interested person. If the financially interested person does not accept the refund or return or if the contributor does not respond to the campaign, then the campaign shall dispose of the prohibited contribution by donating an amount equal to the contribution to a corporation that is exempt from federal income taxation under subsection 501(a) and described in subsection 501(c) of the Internal Revenue Code. The campaign shall report all campaign contributions required to be disposed of under this section in its next campaign finance report that is required by Article XIII, Section 2.a of the Charter.

**Sec. 119-7. - Reporting of Financially Interested Persons.**

- (a) Upon application for city business, an applicant must furnish accurate, truthful, and complete information to the city administration, in a form required by the city administration, identifying the financially interested persons associated with the application or request for city business. Applicants shall promptly update such information if it changes during the period prescribed by section 119-3(c).
- (b) The city administration shall make available to the public a list of financially interested persons through publication of the city business list on the city's website, to be updated at least weekly in accordance with section 119-3(c).
- (c) The city manager is authorized to establish procedures, rules, and regulations to implement the requirements of this section.

**Sec. 119-9. - Enforcement.**

- (a) The Cincinnati elections commission is authorized to impose civil fines for violations of Section 119-3(a) upon prior notice to the campaign and an opportunity to be heard. The commission shall refer such civil fines to the appropriate city agency for collection.
- (b) The city administration shall notify the city solicitor of any whistleblower or other complaint received that alleges that a campaign has solicited a contribution from a financially interested person in violation of this chapter. The solicitor or the solicitor's designee shall investigate each allegation of wrongful solicitation and shall file a communication with the clerk of council setting forth the findings of the investigation.

**Sec. 119-11. – Start of Implementation; Appropriations.**

The requirements and prohibitions of this Chapter shall not take effect until Council appropriates funding for the purpose of establishing the administrative staffing and enforcement needs imposed by this Chapter. After such appropriation, and upon setting up the administrative processes necessary to implement this Chapter, the City Manager is authorized to establish the starting date for enforcement of the prohibitions established in this Chapter, which date shall be no sooner than 30 days after the city manager promulgates the procedures and rules required under section 119-7(c). A copy of the procedures and rules shall be provided to Council upon promulgation and, again, at such time as the rules may be amended.

**Sec. 119-99. - Penalties.**

- (a) Violation of section 119-3(a) or 119-7(a) is a Class C-1 civil offense.

Section 2. That Section 1501-8, "Class C-1 Civil Offenses," of Title XV, "Code Compliance and Hearings," of the Cincinnati Municipal Code is hereby amended as follows:

**Sec. 1501-8. - Class C1 Civil Offenses.**

A person who violates a standard of conduct set forth in a provision of the Cincinnati Municipal Code listed below is liable for the civil fine specified in Section 1501-99 for a Class C1 Civil Offense. If the provision is listed under paragraph (a) below, the otherwise applicable civil fine is reduced by 50% if the person charged shows in accordance with Section 1501-15 that the violation has been corrected. Except that, for occupied property that is in violation of Section 731-3(a), the otherwise applicable civil fine is reduced by 100% if the owner charged shows in accordance with Section 1501-15 that the violation has been corrected and that the owner has not previously received notice of a violation under Section 731-3 at the occupied property. If the provision is listed under paragraphs (a), (b), or (c) below, and if a person has previously been found to have violated the same provision of the Cincinnati Municipal Code within one year, that person may be charged as a second offender and on being found to have committed a second or subsequent offense is liable for the civil fine for the subsequent offense provided below, the amount of which fine is specified in Section 1501-99 and is not subject to reduction for correction of the violation. If the provision is listed under paragraph (d) below, and if a person has previously been found to have violated the same provision of the Cincinnati Municipal Code within two years, that person may be charged as a second offender and on being found to have committed a second or subsequent offense is liable for the civil fine for the subsequent offense provided below, the amount of which fine is specified in Section 1501-99 and is not subject to reduction for correction of the violation. If the provision is listed under paragraph (e) below, the otherwise applicable civil fine is reduced by 100% if the person charged shows in accordance with Section 1501-15 and the rules and regulations of the board of health that the violation has been corrected and that the owner has not previously received notice of a violation under Section 609-9. If the provision is listed under paragraph (e) below, and if a person has previously been found to have violated the same provision of the Cincinnati Municipal Code within two years, that person may be charged as a second offender and on being found to have committed a second or subsequent offense is liable for the civil fine for the subsequent offense provided below, the amount of which fine is specified in Section 1501-99 and is not subject to reduction for correction of the violation.

**(a) Class C1 Civil Offenses With Civil Fines Subject to 50% Reduction for Correction of Violation:**

			Civil Fine for Subsequent Offense
(1)	§ 714-11	Duty to Keep Sidewalks Free of Litter	Class D
(2)	§ 714-35	Litter on Occupied or Unoccupied Private Property	Class C1

(3)	§ 714-37	Owner or Person in Control to Maintain Premises Free of Litter	Class C1
(4)	§ 714-39	Litter on Vacant Lots	Class C1
(5)	§ 731-3	Height Restrictions on Unoccupied Private Property (grass and weed control)	Class C1
(6)	Chapter 313	Outdoor Advertising Sign Excise Tax	Class C1
(7)	Chapter 315	Short Term Rental Excise Tax	Class C1

(b) Class C1 Civil Offenses With Civil Fines Subject to 100% Reduction for Correction of Violation and a One-Year Period for a Subsequent Offense:

			Civil Fine for Subsequent Offense
(1)	§ 731-3	Height Restrictions on Occupied Private Property (grass and weed control; reduction for first-time offenders only)	Class C1

(c) Class C1 Civil Offenses With Civil Fines Not Subject to 50% Reduction for Correction of Violation and a One-Year Period for a Subsequent Offense:

			Civil Fine for Subsequent Offense
(1)	§ 714-15	Truck and Vehicle Loads Causing Litter or Scattering Debris	Class D
(2)	§ 119-3(a)	<u>Acceptance or Retention of a Contribution from a Financially Interested Person with City Business</u>	<u>Class C-1</u>
(3)	§ 119-7(a)	<u>Failure to Report Financially Interested Persons</u>	<u>Class C-1</u>

(d) Class C1 Civil Offenses With Civil Fines Not Subject to 50% Reduction for Correction of Violation, and a Two-Year Period for a Subsequent Offense:

			Civil Fine for Subsequent Offense
(1)	§ 609-3	Sale of Tobacco Products to Those Under Twenty-One Years of Age Prohibited	Class E
(2)	§ 1601-57	Enforcement of Emergency Orders	Class D
(3)	§ 1601-59	Enforcement of Health Orders	Class D



(e) Class C1 Civil Offenses With Civil Fines Subject to 100% Reduction for Correction of Violation, and a Two-Year Period for a Subsequent Offense:

			Civil Fine for Subsequent Offense
(1)	§ 609-9	Tobacco Retailer Licensing (reduction for first-time offenders only)	Class E

Section 3. That existing Section 1501-8, “Class C-1 Civil Offenses,” of Title XV, “Code Compliance and Hearings,” of the Cincinnati Municipal Code is hereby repealed.

Section 4. That the City Manager is hereby authorized to take all action necessary to implement and develop regulations necessary to carry out the purposes of this ordinance.

Section 5. That the proper City officials are authorized to do all things necessary and proper to carry out the terms of Sections 1 through 4 hereof.

Section 6. That this ordinance shall take effect and be in force from and after the earliest period allowed by law, provided, however, that the prohibitions set forth in newly ordained Chapter 119 become binding only upon satisfaction of the requirements of section 119-11, “Start of Implementation; Appropriations.”

Passed: \_\_\_\_\_, 2021

\_\_\_\_\_  
John Cranley, Mayor

Attest: \_\_\_\_\_  
Clerk

\_\_\_\_\_  
New language underscored.

September 8, 2021

**TO:** Mayor and Members of City Council 202102726  
**FROM:** Paula Boggs Muething, City Manager  
**SUBJECT:** FY 2021 Carryover to FY 2022 Report

The following report provides an overview of the City of Cincinnati's General Fund FY 2021 year-end balance and application of the Stabilization Funds Policy adopted by the City Council. This report also includes FY 2022 Budget considerations for discussion.

**General Fund 2021 Fiscal Year-End Balance and One-Time Uses**

As shown in the table below, the City's General Fund ended FY 2021 with a carryover amount of \$71.2 million including \$6.4 million net FY 2020 carryover. The carryover amount is being reduced by approximately \$50.0 million to establish an Income Tax Reserve for Refunds, as further explained below. Utilizing the City's established Stabilization Funds Policy, this results in \$3.16 million for one-time uses.

The State of Ohio's temporary municipal income tax withholding rule, put in place pursuant to the Governor's COVID-19 pandemic emergency declaration, allows employers to continue through December 31, 2021 to remit employee withholding taxes based on an employee's "principal place of work" established prior to the COVID-19 pandemic restrictions. The underlying municipal income tax obligation in state and local law is distinct from the withholding rules; therefore, this arrangement has created a situation where employers may be withholding and remitting income tax proceeds to the City, but the City may not legally be able to tax all or a portion of that individual's income under existing law if the individual is working remotely outside of the City. In relation to City finances, while there is a sizeable carryover amount for FY 2021, there is also an unprecedented liability for potential income tax refunds.

Under applicable law, the City is able to tax the income of city residents, regardless of their work location. However, the City's ability to tax the income of non-residents is more limited and the location where services are performed can impact what income the City is able to tax. Approximately 70% of all income tax revenues arising from employer withholdings is generated from non-residents, so changes in work locations of these non-residents can have sizeable financial impacts to the City.

Due to the COVID-19 pandemic, many employers located within the City of Cincinnati have utilized remote work or hybrid remote work and in-office models during calendar year (CY) 2021. Further, as the pandemic has shifted throughout the year, these models have also shifted—creating continuing uncertainty. For non-residents, these shifts will likely lead to direct impacts on the amount of income that is taxable by the City. As stated above, Ohio law has permitted employers located within the City to continue to withhold city income tax during CY 2021. The

onus then will be on individual non-residents to seek out a refund from the City, to the extent they are entitled to do so, when they file their 2021 taxes. Due to the administrative burden, complexity, and cascading tax consequences, the Administration does not believe that 100% of individuals who may be entitled to a refund will seek one.

The goal of the Administration in the FY 2021 carryover ordinance is to use the best information available to estimate the portion of the carryover amount of \$71.2 million that will be required to be refunded to non-residents once 2021 individual tax filings are made in the spring of 2022. To make this estimate, the Administration has drawn on input from the University of Cincinnati (UC) Economics Center, benchmarked against the estimate of refund liabilities by other Ohio municipalities, and gathered information from our largest employers on their remote work practices. In brief, the UC Economics Center estimated earlier this year that 40% to 50% of subject income tax revenues could be required to be refunded; however, these estimates were made in early 2021 prior to many large employers implementing return to office policies. Cleveland is estimating 20% of subject income tax revenues will have to be refunded and the Regional Income Tax Agency (RITA), which provides income tax collection services for many Ohio municipalities, is estimating 10% to 30%. Based on a survey of our largest income tax withholding employers, the City Administration estimates that among this sample, which represents approximately a third of all withholdings, 35% of the subject income tax revenues may be subject to refund.

Based on this research and analysis, the Administration is recommending an approximately \$50.0 million income tax reserve for refunds, which represents 30% of the income tax revenue collected through withholdings and from individuals during the first half of calendar year 2021. The 30% threshold is based on the expectation that the administrative burden, complexity, and cascading tax consequences will cause some individuals to not seek a refund. Further, the City Administration will be assertive of its rights to retain all income taxes that it is legally entitled to under state and local law.

The following table includes a breakdown of how the carryover was applied to reserves and the Administration's recommended one-time uses.

## Application of FY 2021 Carryover Balance

<b>Cash Basis Carryover Balance FY 2021</b>	\$	71,239,421
<b>Uses of Carryover Balance</b>		
Less Transfer to Reserve for 30% Income Tax Reserve for Refunds	\$	50,015,389
<b>Application of Stabilization Funds Policy:</b>		
Less General Fund Carryover Balance (1.5% of operating revenue )	\$	7,242,543
Less Transfers to Reserve Accounts:		
General Fund Contingency Account (2.00% of operating revenue)	\$	4,397,435
Economic Downturn Reserve (5.00% of operating revenue)	\$	3,258,579
Working Capital Reserve (8.2% of operating revenue)	\$	3,162,738
Total Reserve Transfer from Stabilization Funds Policy	\$	10,818,752
<b>Carryover Balance Less Total Applied to Stabilization Funds Policy</b>	<b>\$</b>	<b>3,162,737</b>
<b>Less One-Time Uses:</b>		
Human Resources Sworn Testing	\$	45,237
Parks Mower and Other Maintenance Equipment	\$	22,000
Police and Law: Records Management Software	\$	85,000
Assorted Capital Projects Shifted to the Operating Budget (OES/DOTE/Planning)	\$	251,600
DCED Capital Projects Shifted to the Operating Budget	\$	273,400
Chamber of Commerce - Immigration Center Partnership (COMPASS)	\$	50,000
Central Parkway Streetscape	\$	1,000,000
Safe and Clean Neighborhood Fund	\$	250,000
Manager's Advisory Group (MAG) Youth Violence Reduction Initiative	\$	200,000
Human Resources HR Centralization Initiative	\$	102,500
Cincinnati Contemporary Arts Center (CAC) Creativity Center Renovations	\$	100,000
King Records	\$	475,000
Equitas Health Mobile Outreach Vehicle (MOVE) Initiative	\$	100,000
Cincinnati Citizens Respect Our Witnesses (CCROW)	\$	208,000
<b>Balance Available</b>	<b>\$</b>	<b>-</b>
<b>Capital Budget Resources Available Due to Swaps</b>		
Assorted Capital Projects Shifted to the Operating Budget (OES/DOTE/Planning)	\$	251,600
DCED Capital Projects Shifted to the Operating Budget	\$	273,400
<b>Balance Available</b>	<b>\$</b>	<b>525,000</b>
<b>Less One-Time Uses:</b>		
King Records	\$	525,000
<b>Balance Available</b>	<b>\$</b>	<b>-</b>

## Uses of Carryover Balances

### **Application of Stabilization Funds Policy**

The Government Finance Officers Association (GFOA) recommends that local governments establish a formal policy on the level of unrestricted fund balance that should be maintained in the General Fund. The City's Stabilization Funds Policy, approved by the City Council in Ordinance No. 0253-2015 and subsequently amended in Ordinance No. 0213-2019, incorporates the GFOA's recommended two months of general fund operating revenues, or 16.7% of annual general fund operating revenues, and has put the City on a responsible multi-year path to achieving that benchmark.

Per the Stabilization Funds Policy and after setting aside funds to cover the approximately \$50.0 million reserve for income tax refunds, the following transfers will be requested via ordinance: \$3.2 million to the Working Capital Reserve, \$4.4 million to the General Fund Contingency Account, and \$3.3 million to the Economic Downturn Reserve Account. Based on the policy, \$7.2 million will remain in the General Fund balance.

#### FY 2020 Balances After Close-out Adjustments

Annual Revenue	\$424,214,473	
Working Capital Reserve	\$35,447,902	8.36%
General Fund Contingency Account	\$8,484,289	2.00%
Economic Downturn Reserve	\$6,051,949	1.43%
General Fund Carryover Balance (After Uses)	<u>\$6,363,217</u>	<u>1.50%</u>
Total Combined Reserves	\$56,347,357	13.28%

#### Balances June 30, 2021 After Proposed Transfers

Actual FY 2021 Revenue	\$482,836,175	
Working Capital Reserve	\$38,993,000	8.08%
General Fund Contingency Account	\$9,656,724	2.00%
Economic Downturn Reserve	\$9,310,527	1.93%
General Fund Carryover Balance (After Uses)	<u>\$7,242,543</u>	<u>1.50%</u>
Total Stabilization Policy Reserves	\$65,202,793	13.50%
30% Income Tax Reserve for Refunds	<u>\$50,015,389</u>	
Total Combined Reserves	\$115,218,182	

Overall combined reserves will increase by \$8.9 million, from 13.28% in FY 2020 to 13.50% in FY 2021, excluding funds set aside for income tax refunds. To ensure fiscal stability the Administration is committed to managing the City's operations in a prudent, responsible way through the adherence to management disciplines, including the Stabilization Funds Policy. The City must plan for and be prepared to mitigate fluctuations in demand for services as well as changes in revenues influenced by the economy and budgetary decisions made by the State of Ohio and the federal government. Especially in the face of the evolving COVID-19 pandemic and its impacts, the City must be prepared for unforeseen events that could result in additional expenditure requirements or loss of revenues by maintaining prudent levels of fund balance and reserves as set forth in the Stabilization Funds Policy. The GFOA's recommendation of 16.7% of annual general fund operating revenue set aside in reserves is the appropriate level we are striving toward.

The rating agencies have emphasized the importance of maintaining appropriate reserves to ensure financial stability and to retain the current bond ratings. The Administration has committed to the rating agencies' plan to build the reserve balances each year until reaching the goal of 16.7%.

### **Carryover Uses**

As part of the Stabilization Funds Policy, \$3,162,737 is available for one-time uses for FY 2022. Below are the Administration's recommendations on how to use these funds.

- Department of Human Resources Sworn Testing (\$45,237) – Additional funds are needed for Police and Fire promotional exams for sworn personnel. With high rates of attrition in the promoted sworn ranks in both departments additional funds are needed to maintain active promotional lists for each rank in compliance with labor management agreements.
- Department of Parks Mower and Other Maintenance Equipment (\$22,000) – These funds were not able to be spent before the close of FY 2021, and the funds fell to the balance of the General Fund. The funds will purchase necessary lawn mowing and landscape maintenance equipment to be used at various City parks facilities.
- Cincinnati Police Department / Law Department Records Management Software (\$85,000) – This would allow for the acquisition of records management software that will assist both Police and Law with tracking and managing public records requests.
- Assorted Capital Projects Shifted to the Operating Budget (\$251,600) – The Department of Finance determined that the actual expenditures sought within the various scopes of work associated with certain projects would be better aligned with operating budget resources as opposed to capital resources. As such, these needs will be shifted to the General Fund operating budget. Affected departments and projects include the following: Office of Environment and Sustainability (OES) Regulatory Compliance & Energy Conservation, Center Hill Gas & Leachate, and Emergency Environmental Cleanup/UST (Underground Storage Tank); City Planning and Engagement Neighborhood Studies; and the Department of Transportation and Engineering (DOTE) Information Systems Acquisition.
- Department of Community and Economic Development Capital Projects Shifted to the Operating Budget (\$273,400) – The Department of Finance determined that the actual expenditures within the various scopes of work associated with certain projects in the

Department of Community and Economic Development Tax Incentive/Enterprise Zone and Retail/Commercial Opportunities program would be better aligned with operating budget resources as opposed to capital resources. As such, these needs will be shifted to the General Fund operating budget.

- Chamber of Commerce – Immigration Center Partnership (COMPASS) (\$50,000) – Leveraged support funding for this organization was budgeted but not expensed before the end of FY 2021, and the funds fell to the balance of the General Fund. The funds will now be made available to COMPASS from the FY 2021 Carryover balance.
- Central Parkway Streetscape (\$1,000,000) – This would provide funds for the Central Parkway streetscape improvements project to improve the streetscape and increase pedestrian safety along the portion of Central Parkway proximate to the FC Cincinnati stadium.
- Safe and Clean Neighborhood Fund (\$250,000) – This would provide funds to establish a Safe and Clean Neighborhood Fund from which neighborhood groups and organizations could apply for funding for projects aimed at improving the safety and cleanliness of neighborhoods.
- Manager’s Advisory Group (MAG) Youth Violence Reduction Initiative (\$200,000) – This would provide funds to support the efforts of the Manager’s Advisory Group in funding programming to support a reduction in youth violence.
- Human Resources (HR) Centralization (\$102,500) – This would provide funds to support the HR Centralization initiative that will streamline human resource operations for departments by bringing human resource staff currently imbedded within departments under the Human Resources Department.
- Cincinnati Contemporary Arts Center (CAC) (\$100,000) – This would provide funds for the Cincinnati Contemporary Arts Center to renovate the 6th floor Creativity Center.
- King Records Renovation (\$475,000) – This would provide funds to support the renovation of the City-owned King Records studio building, located in the Evanston neighborhood. The City was able to acquire this historic site in 2018 but has lacked funding to renovate the site into the intended museum and community and arts center. These public funds will be leveraged to raise additional private funding to support the renovation and preservation of this iconic landmark that is a cornerstone of Cincinnati music history.
- Equitas Health Mobile Outreach Vehicle (MOVE) Initiative (\$100,000) – This would provide funds to support the Equitas health initiative to address health care needs for those who are living with HIV or are at risk of HIV transmission. Funds would enable Equitas Health to purchase a custom upfitted cargo van to deliver health screenings, outreach, and health care.
- Cincinnati Citizens Respect Our Witnesses (CCROW) (\$208,000) – Funds will be provided to support the CCROW program which provides court-related services, social services, and referrals to counseling services designed to meet the needs of witnesses and their loved ones.

With the aforementioned swap of existing capital budget resources in various departments to the General Fund operating budget, a total of \$525,000 in capital budget resources are now available. The Administration recommends the following use for those funds:

- King Records Renovation (\$525,000) – As described above, this would provide funds to renovate the King Records studio site and increases the total amount allocated to this project to \$1,000,000.

## **2022 Pending Matters**

There are several budget concerns for FY 2022 and beyond that are noteworthy. These include the following:

- COVID-19 Budget Impact – Due to the impact to income taxes and other sources of revenues related to the COVID-19 pandemic, the Approved FY 2022 General Fund Budget was balanced but not structurally balanced due to the reliance on \$67.5 million in one-time ARP recovery funds. The Administration will monitor the budget closely and use any surplus in revenue from other sources prior to the use of these one-time funds during FY 2022. Based on guidance from the Department of the Treasury, the calculation of revenue replacement is done on a calendar year basis so the City's next calculation will not occur until January 2022.
- FY 2023 Projected Deficit – Despite the reliance on \$66.0 million of ARP recovery funds for FY 2023, the Approved FY 2022-2023 General Fund Biennial Budget document includes a General Fund preliminary deficit of \$17.8 million for FY 2023. This assumes a 4.0% wage increase for sworn personnel, a 2.0% wage increase for non-sworn personnel and a 5.0% increase for healthcare. If contract negotiations result in higher increases, the projected deficit will increase. Depending on how quickly revenues rebound in a post-pandemic environment, deficits may be projected for future fiscal years which may necessitate the use of ARP recovery funds in FY 2024 and FY 2025.
- Stabilization Funds – The Stabilization Funds Policy, described above, directs specific amounts of funds to various reserves until the total of the City's Combined Reserves is equal to 16.7% of prior year general fund revenues. Specifically, the policy directive addresses four components: Working Capital Reserve, General Fund Contingency Account, Economic Downturn Reserve Account, and the General Fund Carryover Balance. Overall, the Combined Reserves will be increased from 13.28% to 13.50% following the FY 2021 carryover process.
- Ratings Agencies – Moody's Investors Services' current assigned rating is Aa2 for the City's outstanding general obligation unlimited tax (GOULT) debt, and the rating is Aa3 on the City's outstanding non-tax revenue debt. The outlook is stable. Standard & Poor's Ratings Services' current assigned rating is AA for the City's long-term unlimited-tax general obligation (GO) bonds and an AA long-term rating on the City's non-tax revenue bonds. The outlook is stable.
- Income Tax – The FY 2022 Income Tax estimate reflects a decrease from FY 2021 to account for the shift in the number of non-resident employees working from home either full-time or maintaining a hybrid work environment. In addition, during the second half of CY 2021 the City continues to receive withholding taxes from non-residents working from home



which may be subject to refund in April 2022. A reserve for income tax refunds is funded as part of the FY 2021 carryover to provide funding for the refunds arising from collections in the first half of CY 2021, but the City will likely have to set aside additional funding that will be collected in the second half of CY 2021 to account for this liability. Since the FY 2022 budget was revised to account for a reduction in income tax revenue resulting from remote work, so long as current withholding practices continue, the Administration expects collected revenues to continue to trend above estimates during the remainder of CY 2021. This expected positive variance is intended to be utilized to address any remaining refund liability for CY 2021 once individual tax filings have occurred in 2022. It should be stressed that the City remains over reliant on income tax revenue, which make it susceptible to long-term changes in work trends.

### **Recommendation**

The Administration requests this report be approved and filed and will request the accompanying Ordinance for approval.

c: William “Billy” Weber, Assistant City Manager  
Karen Alder, Finance Director  
Andrew Dudas, Budget Director

September 9, 2021

**To:** Mayor and Members of City Council 202102757  
**From:** Paula Boggs Muething, City Manager  
**Subject: Emergency Ordinance – FY 2021 Year-End Report  
Recommended Transfers and Appropriations**

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Attached is an Emergency Ordinance captioned:

**PROVIDING** for potential income tax refund claims for calendar year 2021 based on state legislation authorizing such refund claims for taxpayers whose employers withheld municipal income tax for the City of Cincinnati even though the underlying income may not be taxable by the City of Cincinnati due to work location during calendar year 2021 by notwithstanding the provisions of Sections 2, 14, 15, and 16 of Ordinance No. 0213-2019, which amended the policy of managing the Stabilization Funds for the City of Cincinnati and established the Waterfall Funding Mechanism for funding the Stabilization Funds, to establish a new balance sheet reserve account no. 050x3421, “Income Tax Reserve for Refunds,” within the General Fund 050 as one of the City’s Stabilization Funds and to authorize the transfer of funds to the newly established “Income Tax Reserve for Refunds” balance sheet reserve account; **AUTHORIZING** the transfer of the sum of \$50,015,389 from the unappropriated surplus of General Fund 050 to balance sheet reserve account no. 050x3421, “Income Tax Reserve for Refunds,” for the purpose of providing resources for income tax refunds to taxpayers whose employers withheld municipal income tax for the City of Cincinnati even though the underlying income may not be taxable by the City of Cincinnati due to work location during calendar year 2021; **AUTHORIZING** the transfer of the sum of \$3,162,738 from the unappropriated surplus of General Fund 050 to the unappropriated surplus of Working Capital Reserve Fund 754 for the purpose of increasing the City’s working capital reserve; **AUTHORIZING** the transfer of the sum of \$3,258,579 from the unappropriated surplus of General Fund 050 to balance sheet reserve account no. 050x2585, “Economic Downturn Reserve,” for the purpose of increasing the City’s emergency reserve; **AUTHORIZING** the transfer of the sum of \$4,397,435 from the unappropriated surplus of General Fund 050 to balance sheet reserve account no. 050x2580, “Reserve for Weather Events, Other Emergency and One-Time Needs,” for the purpose of providing resources for unanticipated emergencies including those caused by unusual weather events, in order to increase the City’s reserve; **AUTHORIZING** the appropriation of the sum of \$1,062,737 from the unappropriated surplus of General Fund 050 to the various

General Fund operating budget accounts according to the attached Section A of the General Fund Operating Budget Schedule of Appropriation for the purpose of providing funds for: the Department of Human Resources for sworn testing (\$45,237) and the HR Centralization Initiative (\$102,500); the Department of Parks for a mower and other maintenance equipment (\$22,000); the Cincinnati Police Department for records management software to be used in conjunction with the Law Department (\$85,000); the City Manager's Office for leveraged support to the Chamber of Commerce – Immigration Center Partnership (COMPASS) (\$50,000), funding for the Manager's Advisory Group (MAG) for a Youth Violence Reduction Initiative (\$200,000), funding for the Cincinnati Citizens Respect Our Witnesses (CCROW) program (\$208,000), and funding for Equitas Health for a Mobile Outreach Vehicle (MOVE) to provide for the health care needs of those living with HIV or at risk of HIV transmission (\$100,000); and the Department of Public Services for a safe and clean neighborhood fund (\$250,000); AUTHORIZING the transfer and return to source Fund 758 of the sum of \$525,000 from various capital improvement program project accounts according to the attached Section A of the Capital Budget Schedule of Transfer for the purpose of realigning the expenditures sought within the various scopes of work associated with certain projects to utilize operating budget resources as opposed to capital resources; ESTABLISHING new capital improvement program project account no. 980x164x221616, "King Records Building Restoration," for the purpose of providing resources to preserve, restore, and renovate the former King Records building in the Evanston neighborhood; AUTHORIZING the transfer and appropriation of the sum of \$1,000,000 from the unappropriated surplus of General Fund 050 and Income Tax Capital Fund 758 to new capital improvement program project account no. 980x164x221616, "King Records Building Restoration," for the purpose of providing resources to preserve, restore, and renovate the former King Records building in the Evanston neighborhood according to the attached Section B of the Capital Budget Schedule of Transfer; DECLARING expenditures from capital improvement program project account no. 980x164x221616, "King Records Building Restoration," to be for a public purpose; AUTHORIZING the appropriation of the sum of \$525,000 from the unappropriated surplus of General Fund 050 to the various General Fund operating budget accounts according to the attached Section B of the General Fund Operating Budget Schedule of Appropriation for the purpose of realigning the expenditures sought within the various scopes of work associated with certain projects to utilize operating budget resources instead of capital resources; ESTABLISHING new capital improvement program project account no. 980x164x221606, "Cincinnati Contemporary Arts Center," for the purpose of providing resources to renovate the 6th floor Creativity Center at the Contemporary Arts Center; AUTHORIZING the transfer and appropriation of the sum of

\$100,000 from the unappropriated surplus of General Fund 050 to new capital improvement program project account no. 980x164x221606, “Cincinnati Contemporary Arts Center” for the purpose of providing resources to renovate the 6th floor Creativity Center at the Contemporary Arts Center; DECLARING expenditures from capital improvement program project account no. 980x164x221606, “Cincinnati Contemporary Arts Center,” to be for a public purpose; ESTABLISHING new capital improvement program project account no. 980x232x222353, “Central Parkway Streetscape,” for the purpose of providing resources for the design and construction of streetscape improvements on Central Parkway in the area of the FC Cincinnati stadium; AUTHORIZING the transfer and appropriation of the sum of \$1,000,000 from the unappropriated surplus of the General Fund to new capital improvement program project account 980x232x222353, “Central Parkway Streetscape,” for the purpose of providing resources for the design and construction of streetscape improvements on Central Parkway in the area of the FC Cincinnati stadium; ESTABLISHING new capital improvement program project account no. 980x203x222009, “Freedom Center Park,” for the purpose of providing resources for the design and construction of improvements to the park located adjacent to the Freedom Center; AUTHORIZING the transfer and appropriation of the sum of \$1,000,000 from the unappropriated surplus of Downtown South/Riverfront Equivalent Fund 481 to new capital improvement program project account no. 980x203x222009, “Freedom Center Park,” for the purpose of providing resources for Freedom Center Park at the Banks; and DECLARING expenditures from capital improvement program project account no. 980x203x222009, “Freedom Center Park,” to be for a public purpose and constitute a “Public Infrastructure Improvement” (as defined in Section 5709.40(A)(8) of the Ohio Revised Code), that will benefit and/or serve the District 2-Downtown South/Riverfront District Incentive District, subject to compliance with Ohio Revised Code Sections 5709.40 through 5709.43.

This Emergency Ordinance would authorize the various transfers and appropriations as recommended in the FY 2021 Carryover to FY 2022 Report Item #202102726 which includes the following transfers and appropriations:

**Application of FY 2021 Carryover Balance**

<b>Cash Basis Carryover Balance FY 2021</b>	\$	71,239,421
<b>Uses of Carryover Balance</b>		
Less Transfer to Reserve for 30% Income Tax Reserve for Refunds	\$	50,015,389
<b>Application of Stabilization Funds Policy:</b>		
Less General Fund Carryover Balance (1.5% of operating revenue )	\$	7,242,543
<b>Less Transfers to Reserve Accounts:</b>		
General Fund Contingency Account (2.00% of operating revenue)	\$	4,397,435
Economic Downturn Reserve (5.00% of operating revenue)	\$	3,258,579
Working Capital Reserve (8.2% of operating revenue)	\$	<u>3,162,738</u>
Total Reserve Transfer from Stabilization Funds Policy	\$	<u>10,818,752</u>
<b>Carryover Balance Less Total Applied to Stabilization Funds Policy</b>	\$	3,162,737
<b>Less One-Time Uses:</b>		
Human Resources Sworn Testing	\$	45,237
Parks Mower and Other Maintenance Equipment	\$	22,000
Police and Law: Records Management Software	\$	85,000
Assorted Capital Projects Shifted to the Operating Budget (OES/DOTE/Planning)	\$	251,600
DCED Capital Projects Shifted to the Operating Budget	\$	273,400
Chamber of Commerce - Immigration Center Partnership (COMPASS)	\$	50,000
Central Parkway Streetscape	\$	1,000,000
Safe and Clean Neighborhood Fund	\$	250,000
Manager's Advisory Group (MAG) Youth Violence Reduction Initiative	\$	200,000
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Cincinnati Contemporary Arts Center (CAC) Creativity Center Renovations	\$	100,000
King Records	\$	475,000
Equitas Health Mobile Outreach Vehicle (MOVe) Initiative	\$	100,000
Cincinnati Citizens Respect Our Witnesses (CCROW)	\$	<u>208,000</u>
<b>Balance Available</b>	\$	-
<b>Capital Budget Resources Available Due to Swaps</b>		
Assorted Capital Projects Shifted to the Operating Budget (OES/DOTE/Planning)	\$	251,600
DCED Capital Projects Shifted to the Operating Budget	\$	<u>273,400</u>
<b>Balance Available</b>	\$	525,000
<b>Less One-Time Uses:</b>		
King Records	\$	<u>525,000</u>
<b>Balance Available</b>	\$	-

Additionally, this Emergency Ordinance also authorizes the establishment of new capital improvement program project account no. 980x203x222009, "Freedom Center Park," for the purpose of providing resources for the design and construction of improvements to the park located adjacent to the Freedom Center. The project will be funded by the transfer and appropriation of \$1,000,000 from the unappropriated surplus of Downtown South/Riverfront Equivalent Fund 481.

Additional information regarding the overview of the City of Cincinnati's financial condition for the fiscal year (FY) ending June 30, 2021, can be found in the Department of Finance Reports for the Fiscal Year Ended June 30, 2021 (unaudited) Item #202102725.

The reason for the emergency is the immediate need to accomplish the authorized transfers and appropriations so that the funding described herein is in place immediately and so that the necessary expenditures described herein may be made as soon as possible.

The Administration recommends passage of this Emergency Ordinance.

cc: William "Billy" Weber, Assistant City Manager  
Andrew M. Dudas, Budget Director  
Karen Alder, Finance Director

Attachments

## EMERGENCY

CMZ

- 2021

**PROVIDING** for potential income tax refund claims for calendar year 2021 based on state legislation authorizing such refund claims for taxpayers whose employers withheld municipal income tax for the City of Cincinnati even though the underlying income may not be taxable by the City of Cincinnati due to work location during calendar year 2021 by notwithstanding the provisions of Sections 2, 14, 15, and 16 of Ordinance No. 0213-2019, which amended the policy of managing the Stabilization Funds for the City of Cincinnati and established the Waterfall Funding Mechanism for funding the Stabilization Funds, to establish a new balance sheet reserve account no. 050x3421, "Income Tax Reserve for Refunds," within the General Fund 050 as one of the City's Stabilization Funds and to authorize the transfer of funds to the newly established "Income Tax Reserve for Refunds" balance sheet reserve account; **AUTHORIZING** the transfer of the sum of \$50,015,389 from the unappropriated surplus of General Fund 050 to balance sheet reserve account no. 050x3421, "Income Tax Reserve for Refunds," for the purpose of providing resources for income tax refunds to taxpayers whose employers withheld municipal income tax for the City of Cincinnati even though the underlying income may not be taxable by the City of Cincinnati due to work location during calendar year 2021; **AUTHORIZING** the transfer of the sum of \$3,162,738 from the unappropriated surplus of General Fund 050 to the unappropriated surplus of Working Capital Reserve Fund 754 for the purpose of increasing the City's working capital reserve; **AUTHORIZING** the transfer of the sum of \$3,258,579 from the unappropriated surplus of General Fund 050 to balance sheet reserve account no. 050x2585, "Economic Downturn Reserve," for the purpose of increasing the City's emergency reserve; **AUTHORIZING** the transfer of the sum of \$4,397,435 from the unappropriated surplus of General Fund 050 to balance sheet reserve account no. 050x2580, "Reserve for Weather Events, Other Emergency and One-Time Needs," for the purpose of providing resources for unanticipated emergencies including those caused by unusual weather events, in order to increase the City's reserve; **AUTHORIZING** the appropriation of the sum of \$1,062,737 from the unappropriated surplus of General Fund 050 to the various General Fund operating budget accounts according to the attached Section A of the General Fund Operating Budget Schedule of Appropriation for the purpose of providing funds for: the Department of Human Resources for sworn testing (\$45,237) and the HR Centralization Initiative (\$102,500); the Department of Parks for a mower and other maintenance equipment (\$22,000); the Cincinnati Police Department for records management software to be used in conjunction with the Law Department (\$85,000); the City Manager's Office for leveraged support to the Chamber of Commerce – Immigration Center Partnership (COMPASS) (\$50,000), funding for the Manager's Advisory Group (MAG) for a Youth Violence Reduction Initiative (\$200,000), funding for the Cincinnati Citizens Respect Our Witnesses (CCROW) program (\$208,000), and funding for Equitas Health for a Mobile Outreach Vehicle (MOVE) to provide for the health care needs of those living with HIV or at risk of HIV transmission (\$100,000); and the Department of Public Services for a safe and clean neighborhood fund (\$250,000); **AUTHORIZING** the transfer and return to source Fund 758 of the sum of \$525,000 from various capital improvement program project accounts according to the attached Section A of the Capital Budget Schedule of Transfer for the purpose of realigning the expenditures sought within the various scopes of work associated

Section A. SCHEDULE OF TRANSFER

Return to Source: \$525,000.00

Section 1.  
Page 1 of 1.

DEPT. DIVISION	PROJECT OR FUND TO BE TRANSFERRED FROM		758	PROJECT OR FUND TO BE TRANSFERRED TO		TOTAL BUDGETED COST ALL FUNDS		AMOUNT TO BE APPROPRIATED OR TRANSFERRED
	NUMBER:	DESCRIPTION		NUMBER:	DESCRIPTION	PRIOR	REVISED	
City Manager Environment & Sustainability 104	171002	Center Hill Gas & Leachate	758	Income Tax Permanent Improvement Fund	116,800.00	115,713.93	1,086.07	
	191002	Center Hill Gas & Leachate	758	Income Tax Permanent Improvement Fund	80,500.00	53,875.15	26,624.85	
	201002	Center Hill Gas & Leachate	758	Income Tax Permanent Improvement Fund	45,000.00	0.00	45,000.00	
	171012	Emergency Environmental Cleanup/UST	758	Income Tax Permanent Improvement Fund	10,000.00	9,947.75	52.25	
	181012	Emergency Environmental Cleanup/UST	758	Income Tax Permanent Improvement Fund	10,000.00	9,857.18	142.82	
	191012	Emergency Environmental Cleanup/UST	758	Income Tax Permanent Improvement Fund	10,000.00	8,452.60	1,547.40	
	201012	Emergency Environmental Cleanup/UST	758	Income Tax Permanent Improvement Fund	10,000.00	6,556.35	3,443.65	
	191001	Regulatory Compliance & Energy Conservation	758	Income Tax Permanent Improvement Fund	38,224.21	16,441.90	21,782.31	
	201001	Regulatory Compliance & Energy Conservation	758	Income Tax Permanent Improvement Fund	20,000.00	0.00	20,000.00	
Community & Economic Dev. Economic Dev. 164	201611	Retail/Commercial Opportunities	758	Income Tax Permanent Improvement Fund	500,000.00	357,103.50	142,896.50	
	211605	Tax Incentive/Enterprise Zone	758	Income Tax Permanent Improvement Fund	100,000.00	71,464.03	28,535.97	
	221605	Tax Incentive/Enterprise Zone	758	Income Tax Permanent Improvement Fund	102,000.00	0.00	102,000.00	
City Planning & Engagement 171	211700	Neighborhood Studies	758	Income Tax Permanent Improvement Fund	45,000.00	6,691.12	38,308.88	
	221700	Neighborhood Studies	758	Income Tax Permanent Improvement Fund	49,000.00	45,302.49	3,697.51	
Transportation & Engineering Director 231	212335	Information Systems Acquisition	758	Income Tax Permanent Improvement Fund	75,000.00	66,118.21	8,881.79	
	222335	Information Systems Acquisition	758	Income Tax Permanent Improvement Fund	81,000.00	0.00	81,000.00	

Section B. SCHEDULE OF TRANSFER

Reprogram: \$1,000,000.00

Section 2.  
Page 1 of 1.

DEPT. DIVISION	PROJECT OR FUND TO BE TRANSFERRED FROM		221616	PROJECT OR FUND TO BE TRANSFERRED TO		TOTAL BUDGETED COST ALL FUNDS		AMOUNT TO BE APPROPRIATED OR TRANSFERRED
	NUMBER:	DESCRIPTION		NUMBER:	DESCRIPTION	PRIOR	REVISED	
Community & Economic Dev. Economic Dev. 164	758	Income Tax Permanent Improvement Fund	221616	King Records Building Restoration	0.00	525,000.00	525,000.00	
	050	General Fund	221616	King Records Building Restoration	525,000.00	1,000,000.00	475,000.00	



**SCHEDULE OF APPROPRIATION**

**Section A: FY 2021 CLOSEOUT ORDINANCE**

Fund 050 General Fund

<i>REDUCTIONS</i>				<i>INCREASES</i>				
	Fund	Agency	Appropriation Unit	\$ Amount	Fund	Agency	Appropriation Unit	\$ Amount
<b>SUPPLEMENTAL APPROPRIATIONS</b>				<b>SUPPLEMENTAL APPROPRIATIONS</b>				
<b>SOURCE ACCOUNTS</b>				<b>USE ACCOUNTS</b>				
UNAPPROPRIATED SURPLUS - GENERAL FUND	050			1,062,737				
					DEPARTMENT OF HUMAN RESOURCES			
					WORKFORCE MANAGEMENT	050	121	45,237
					WORKFORCE MANAGEMENT	050	121	102,500
					OFFICE OF THE CITY MANAGER			
					CITY MANAGER'S OFFICE	050	101	208,000
					CITY MANAGER'S OFFICE	050	101	200,000
					CITY MANAGER'S OFFICE	050	101	150,000
					DEPARTMENT OF PARKS			
					OPERATIONS	050	202	22,000
					CINCINNATI POLICE DEPARTMENT			
					SUPPORT BUREAU	050	226	85,000
					DEPARTMENT OF PUBLIC SERVICES			
					NEIGHBORHOOD OPERATIONS	050	253	250,000
<b>TOTAL FUND 050 REDUCTIONS</b>				<b>1,062,737</b>	<b>TOTAL FUND 050 INCREASES</b>			
					<b>1,062,737</b>			

**SCHEDULE OF APPROPRIATION**

**Section B: FY 2021 CLOSEOUT ORDINANCE (CAPITAL REALIGNMENT)**

Fund 050 General Fund

<i>REDUCTIONS</i>				<i>INCREASES</i>			
	Fund	Agency	Appropriation Unit \$ Amount		Fund	Agency	Appropriation Unit \$ Amount
<b>SUPPLEMENTAL APPROPRIATIONS</b>				<b>SUPPLEMENTAL APPROPRIATIONS</b>			
<b>SOURCE ACCOUNTS</b>				<b>USE ACCOUNTS</b>			
UNAPPROPRIATED SURPLUS - GENERAL FUND	050		525,000	OFFICE OF THE CITY MANAGER			
				OFFICE OF ENVIRONMENT AND SUSTAINABILITY	050	104	7200 99,700
				OFFICE OF ENVIRONMENT AND SUSTAINABILITY	050	104	7400 20,000
				DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT			
				ECONOMIC DEVELOPMENT	050	164	7100 130,500
				ECONOMIC DEVELOPMENT	050	164	7200 142,900
				CITY PLANNING AND ENGAGEMENT			
				CITY PLANNING	050	171	7100 42,000
				TRANSPORTATION AND ENGINEERING			
				OFFICE OF THE DIRECTOR	050	231	7300 29,900
				OFFICE OF THE DIRECTOR	050	231	7400 60,000
<b>TOTAL FUND 050 REDUCTIONS</b>			<b>525,000</b>	<b>TOTAL FUND 050 INCREASES</b>			<b>525,000</b>



**Betsy Sundermann**  
*Cincinnati City Councilmember*

**September 3, 2021**

## MOTION

**WE MOVE** that the Administration use available closeout dollars to first prioritize the funding of additional recruits for Fire Recruit Class #118 scheduled to start in September, 2021 and Fire Recruit Class #119 scheduled to start in April, 2022 to ensure that each of the class sizes reach the maximum of 60 recruits.

**WE FURTHER MOVE** that the Administration continue to pursue SAFER grant funding opportunities when available to assist in offsetting the cost of these recruit classes.

*Betsy Sundermann*

\_\_\_\_\_  
Betsy Sundermann

## STATEMENT

Service demand on the Cincinnati Fire Department (CFD) has been increasing roughly 2.3 percent each year although the sworn strength has not been adjusted to cover the increased demands.

For the twelve months ending FY20, CFD's overtime costs were \$3,437,641.67. Yet, for the six-plus months ending 01.05.2021 (FY21), overtime costs totaled \$5,583,965.56 revealing a growing use of overtime by the department.

The citizens of Cincinnati have consistently placed public safety as a very high priority in their expectations for city services. Adequate funding for fire protection is critical to providing these services. Currently, the budget for fire personnel and department expenses is being heavily challenged by COVID-19 and attrition.

The COVID-19 pandemic has necessitated the use of additional overtime to meet staffing and service requirements. Sick leave has increased due to COVID-19 diagnoses, exposure, or mandatory quarantine periods required while waiting for test results. COVID-19 related sick leave has been further exacerbated by the close living and working conditions of sworn staff in fire houses.

Additionally, attrition in the first quarter of FY21 has trended 200% higher than expected due to unanticipated separations. Several separations are attributed to medic unit staff burnout, which has increased since the start of COVID-19. Attrition tends to accelerate in the first quarter and then curtails in quarters two through four. If attrition trends do not curtail, the department will require additional overtime to backfill vacant positions.

Fire anticipates approximately 12.0 FTE to retire in FY22 and 31.0 FTE to retire in FY23. These figures do not include unanticipated retirements or other types of employment separation. As noted above, attrition has increased during COVID-19. These trends may continue in FY22. Additionally, the department has noticed that sworn personnel enrolled in the Deferred Retirement Option Plan (DROP) do not stay the entire eight years of the program, further increasing unanticipated attrition.

The trajectory of overtime costs due to COVID-19 and attrition, compounded by increased demand for services, requires the city to prioritize its two recruit classes planned for the FY22 budget. CFD leadership believes that classes can handle up to 60 recruits each. It is critical that the sizes of Recruit Classes #118 and #119 be increased to their maximum levels. Closeout dollars should be prioritized to cover these costs not included in the FY22 budget.

Even though it will take time to get recruits trained and on the job, the rebuilding of the sworn strength of the Cincinnati Fire Department will address both the attrition and overtime crises our city and budget are facing and ensure that the citizens of Cincinnati receive the services required in a time of need.

*[Faint, illegible handwritten text]*

SEP 21 AM 11:52

CLERK OF COUNCIL



202102409

Office of the Clerk

801 Plum Street, Suite 308  
Cincinnati, Ohio 45202  
Phone (513) 352-3246  
Fax (513) 352-2578

July 12, 2021

### MOTION

WE MOVE that City Council allocate to Boys & Girls Clubs of Greater Cincinnati \$2,250,000 for the creation of a Boys and Girls Club in the community of Roll Hill from the Carryover Budget of fiscal year 2021, or from another source immediately identified by City Administration, including reserve funds.

\_\_\_\_\_  
Councilmember Liz Keating

  
\_\_\_\_\_  
Councilmember Jan-Michele Lemon Kearney

### STATEMENT

The Villages of Roll Hill, located between East Westwood and South Cumminsville, is one of the most poverty-stricken zip codes in the state of Ohio. Last year, a WCPO story revealed that seventy-five percent (75%) of the residents live below the federal poverty threshold, with an annual household income of less than \$25,000 for a family of four. According to the 2010 Census, the medium household income in this area was \$7,328. Although almost 50 percent of Villages of Roll Hill residents are less than 18 years old, there are no recreational facilities for the youth in this area. In 2017, Cincinnati City Council set aside \$750,000 to contribute to the construction of a Boys & Girls Club facility in the Villages of Roll Hill. The Boys & Girls Club's CEO, Bill Bresser, recently stated that after concerted efforts to raise private donations, the organization has not been able to secure donors for the construction of a facility in this area. Therefore, we are requesting that City Council approve an additional \$2.25 million to fund the construction of a Boys & Girls Club in the Villages of Roll Hill.

CAL → B&F

~~POH~~ JMLK



# City of Cincinnati

801 Plum Street  
Cincinnati, OH 45202

## File Summary

File Number	Title	Current Status
202102469	Motion	Held
	<p><b>MOTION</b>, submitted by Councilmembers Kearney and Keating, <b>WE MOVE</b> that City Council allocate to Boys &amp; Girls Clubs of Greater Cincinnati \$2,250,000 for the creation of a Boys and Girls Club in the community of Roll Hill from the Carryover Budget of fiscal year 2021, or from another source immediately identified by City Administration, including reserve funds. (STATEMENT ATTACHED).</p> <p><b>Introduced:</b> 7/12/2021 <b>Controlling Body:</b> Budget and Finance Committee</p> <p><b>Meeting Date:</b> 8/2/2021 <b>Sponsor(s):</b> Kearney and Keating</p> <p><b>Department:</b> Jan-Michele Kearney</p> <p><b>Drafter:</b> nicole.crawford@cincinnati-oh.gov</p>	

6/23/2021

To: Mayor and Members of City Council

From: Paula Boggs Muething, City Manager

**202102269**

Subject: Motion for Spin Bicycles and Red Bike Program Expansion

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### **REFERENCE DOCUMENT # 202101653**

On May 19, 2021, the Budget & Finance Committee referred the following for report:

MOTION, submitted by Vice Mayor Smitherman, WE MOVE that the Cincinnati Recreation Commission (CRC) get \$100,000 for three of their recreation centers that offer spin classes to purchase 15 new spin bicycles. The Cincinnati Recreation Commission is committed to helping all residents maintain a healthy lifestyle. CRC is designed to provide fitness opportunities to all ages. Spin class is one such activity offered at Hirsch Recreation Center (Avondale), College Hill Recreation Center, and at the Mt. Washington Recreation Center. WE FURTHER MOVE that the Red Bike program be expanded by \$500,000 to include Bond Hill, Roselawn, Evanston, and Avondale for fitness, transportation, and healthy living. (STATEMENT ATTACHED).

#### **Spinning Equipment for Recreation Centers**

CRC currently offers spinning classes at various recreation centers. The replacement cost of a spin bicycle is about \$1,600 on average. Based on an assessment by CRC, adding a total of 33 new spin bicycles at the three recreation centers would cost \$55,000 and can be funded with the FY 2022 Capital Budget so long as a reduction to an existing recommended project is approved.

#### **Red Bike Expansion**

Red Bike provided Administration with costs to install and operate a Red Bike system. For each neighborhood, Red Bike proposes one traditional Red Bike station (13 docks) to serve as the hub, along with 2 hubs of 6 of the new “single-serving” individual docks. Red Bike would work with stakeholders in each community to determine the best locations for the stations and dock hubs.



The equipment and installation cost of the above system for Avondale, Bond Hill, Evanston, and Roselawn is \$560,000 with an annual operating cost of \$60,000 per year. If this plan were to be approved, Red Bike would seek a multiyear commitment for operating support.

Red Bike indicated that they have capacity for this project if funding were provided by the City to operationalize the expansion to serve these new neighborhoods.

Since the City would not own any part of the Red Bike system, the equipment and installation cost would need to be funded with 'cash capital' as a source in the FY 2022 Capital Budget. Subsequent recommended projects would need to be identified on Schedule E of the General Capital Budget Ordinance to fund the request. The operations support would need to be funded as part of the FY 2022 General Fund budget and an offsetting reduction would be needed to fund this program.

Copy: Andrew Dudas, Director, Budget Office



**Greg Landsman**  
Councilmember

09/07/2021

## **MOTION**

### *Investing in Community-Driven Safety Plans to Reduce Crime & Violence*

In addition to expanded efforts to get illegal guns off our streets and other safety measures the City is pursuing, we hereby move that the Administration, working with its many capable and diverse partners, establish a renewed effort to support community-led violence reduction efforts.

In particular, **the Administration should re-establish the “Safe and Clean Fund” with a starting investment of \$500,000** in acknowledgment of the imminent crisis of gun violence and the importance of curbing it. This fund – the money for which could come out of this year’s carry-over budget or other relevant funding sources) – would support the execution of community-driven violence-reduction plans submitted to the City by neighborhood leaders\*. In particular, place-based environmental improvement projects communities desperately need that are proven to reduce crime and nurture strong community-building (eg. improved lighting, security cameras, better signage, blight and litter control, etc.).

\*In order to nurture the creation of such robust community-driven plans, the City should also provide the following additional support to neighborhoods as part of this renewed effort:

- **Update PIVOT<sup>1</sup> “micro-locations”** — described in the June 2017 report as “mak[ing] up only 1.4% of the city’s landmass, [but] a disproportionate amount of violence recurs in these places... 14.4% of all Part I crimes, 25.7% of Part I violent crimes, and 42.6% of shooting involving a victim occurred in these small geographic areas”<sup>2</sup> — with new data and information. The map of updated micro-locations should be shared with *all* neighborhoods, so communities have access to updated information as they build out community-led efforts. The City should assist and support neighborhoods in these efforts.
- **Provide SARA training<sup>3</sup>** to help neighborhoods build comprehensive plans to address ongoing issues contributing to crime and violence. The Administration should leverage current partnerships to provide this training.
- **Ensure follow-up and follow-through from the Administration and the City** in the form of coordinated support regarding any issues that emerge from the safety plans

<sup>1</sup> The assessments done on the original PIVOT efforts show effective, long-lasting gun violence reduction. The City should continue to lift up this proven strategy.

<sup>2</sup> <https://www.theiacp.org/sites/default/files/Research%20Center/CPD%20PIVOT%20Goldstein%20Submission.pdf>

<sup>3</sup> SARA (Scanning, Analysis, Response, and Assessment) is the Collaborative’s approach to problem-solving crime. It is intended to reduce crime and improve the quality of life for its citizens by facilitating community work and coalition-building between communities and the police, to effectively address crime, disorder, and the fear of crime in communities.



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## Greg Landsman

Councilmember

submitted. This could include traffic calming efforts, curbing illegal dumping, temporary street closures for community events, police visibility, and more.

- **Confirm City partners' commitment to providing additional support to neighborhoods** on the issue of crime and violence reduction. Areas of additional coordinated support could include youth jobs and activities, mentoring, child care, career training opportunities, community events, support services, and more.

Due to the urgent nature of Cincinnati's gun violence crisis, we ask that the Administration report back to the Mayor and Council within 30 days as to how best to structure, fund, administer, and execute these new efforts, with the ultimate aim of most effectively providing support to communities who need it.

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### STATEMENT

One of the most effective ways to achieve long-lasting crime reduction is to not just listen and engage with the communities most impacted, but *follow their lead*; they will have the most nuanced and genuine understanding of what is needed.

In 2003, Cincinnati recognized the need for community-led responses to violence by establishing a "Safe and Clean Fund" to support and encourage community-based and community-initiated efforts aimed at improving neighborhood livability. Research proves that visible signs of disinvestment in neighborhoods lead to higher levels of crime, locking certain neighborhoods into a vicious cycle of poverty and disorder.

In recognition of this, we should re-establish the "The Safe and Clean Fund" with a starting investment of \$500,000 to financially support community-driven violence-reduction plans submitted to the City. Additionally, we should provide neighborhoods with updated data and information, and relevant training that will help support the creation of community-led plans, and commit to coordinated support from the City and partners to ensure plans are executed.

**We must act now to apply more people, energy, attention, and funding to the needs identified by the communities most affected by gun violence in our city.**

---

Councilmember Greg Landsman



**Greg Landsman**  
Councilmember

## APPENDIX

### THE FACTS:

The idea that increasing neighborhood livability through neighborhood-level problem solving approaches is effective at reducing crime is not a new discovery. It has been proven time and time again that visible signs of disinvestment in neighborhoods leads to higher levels of crime, and that this often locks certain neighborhoods into a vicious cycle of poverty and disorder.

- The demolition of vacant and abandoned buildings in Detroit was associated with an 11% reduction in gun assaults.<sup>4</sup>
- One 4-year study on an unnamed city in the Midwest found that the areas with vacant lots maintained through a City blight-reduction program had nearly 40% fewer assaults and violent crimes than those with unmaintained vacant, abandoned lots.<sup>5</sup>
- After vacant lots in high-poverty areas of Philadelphia were mowed, graded, or otherwise treated, gun violence dropped by 29%; researchers concluded that were the same treatments applied to vacant lots citywide, Philadelphia could expect to record 350 fewer shootings each year.<sup>6</sup> In that same study, they also found a 22% decrease in burglaries, a 30% drop in noise complaints and illegal dumping, a 58% increase in residents reporting fewer security concerns when leaving their homes, and more than 3/4 of residents saying they significantly increased use of their outside spaces for relaxing and socializing.<sup>7</sup>
- In Chicago, researchers found that increased street lighting reduced outdoor nighttime felony crimes like murder, robbery, property damage, and aggravated assault by approximately 36%, and overall crime by 4%.<sup>8</sup>
- Improvements to lighting not only act as a situational deterrent to crime, but can also improve local community cohesion and pride, which in turn increases the willingness of residents to intervene in crime or cooperate with the police.<sup>9</sup> Some researchers estimated the benefit-to-cost ratio of neighborhood street lighting upgrades to abate crime at about 4 to 1.<sup>10</sup>

Importantly, these studies do not find that the violence gets displaced to other neighborhoods — rather, it just sincerely decreases, across the board. This all goes to show that community-led, quick, inexpensive environmental-based tactics can substantially decrease violence in neighborhoods, particularly when addressed block by block. Furthermore, this approach yields a high return on investment — both economically and at a

<sup>4</sup> <https://link.springer.com/article/10.1007/s10865-019-00031-6>

<sup>5</sup> <https://pubmed.ncbi.nlm.nih.gov/30216464/>

<sup>6</sup> <https://www.pnas.org/content/115/12/2946>

<sup>7</sup> <https://penntoday.upenn.edu/news/cleaning-vacant-lots-makes-neighborhoods-safer>

<sup>8</sup> <https://urbanlabs.uchicago.edu/projects/crime-lights-study>

<sup>9</sup> <https://cops.usdoj.gov/RIC/Publications/cops-p156-pub.pdf>

<sup>10</sup> <https://www.strongtowns.org/journal/2019/5/9/how-something-as-small-as-street-lights-can-reduce-crime>

# City of Cincinnati



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---

**Greg Landsman**  
*Councilmember*

public-health level — while not displacing long-term residents, unlike some other costlier methods unintentionally do.<sup>11</sup>

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<sup>11</sup> <https://penntoday.upenn.edu/news/cleaning-vacant-lots-makes-neighborhoods-safer>

September 9, 2021

202102698

To: Mayor and Members of City Council  
From: Paula Boggs Muething, City Manager  
Subject: **Emergency Ordinance for Issuance of \$500,000 Judgment Bonds or Notes**

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Transmitted herewith is an Emergency Ordinance captioned as follows:

**PROVIDING FOR THE ISSUANCE, SALE AND DELIVERY OF NOT TO EXCEED \$500,000 OF JUDGMENT BONDS, OR NOTES IN ANTICIPATION THEREOF, OF THE CITY OF CINCINNATI, COUNTY OF HAMILTON, STATE OF OHIO, FOR THE PURPOSE OF PAYING A FINAL JUDGMENT AND COSTS ASSOCIATED THEREWITH; AUTHORIZING A PLEDGE OF THE CITY'S FAITH AND CREDIT OR A PLEDGE OF AND LIEN ON CERTAIN REVENUES AND OTHER CITY RESOURCES, AS APPROPRIATE, TO SECURE SUCH BONDS OR NOTES; AND AUTHORIZING NECESSARY DOCUMENTS TO SECURE SUCH BONDS OR NOTES.**

This emergency ordinance authorizes the Finance Director to proceed with the sale of judgment bonds or notes in the amount of \$500,000 for the purpose of paying a negotiated and court approved settlement with the Estate of Leroy Garrison Jr., Probate Court of Hamilton County Case Number 2019003232. The bonds or notes will be supported by property tax revenue, the term will not exceed 25 years, and the interest rate is expected to be below 6.00%. An emergency ordinance is necessary to fulfill the obligations of the settlement agreement in a timely manner.

This emergency ordinance is recommended for approval. The settlement is contingent upon Council passage of this ordinance. If there are questions about the reasoning behind recommending settlement of this litigation, the Administration recommends that City Council or the Council committee adjourn into executive session so that the attorneys from the Law Department can fully answer those question to the entire body while maintaining the attorney-client privilege.

cc: William Weber, Assistant City Manager  
Karen Alder, Finance Director

Attachment

EMERGENCY

BWB

City of Cincinnati

An Ordinance No. \_\_\_\_\_

-2021

**PROVIDING FOR THE ISSUANCE, SALE AND DELIVERY OF NOT TO EXCEED \$500,000 OF JUDGMENT BONDS, OR NOTES IN ANTICIPATION THEREOF, OF THE CITY OF CINCINNATI, COUNTY OF HAMILTON, STATE OF OHIO, FOR THE PURPOSE OF PAYING A FINAL JUDGMENT AND COSTS ASSOCIATED THEREWITH; AUTHORIZING A PLEDGE OF THE CITY'S FAITH AND CREDIT OR A PLEDGE OF AND LIEN ON CERTAIN REVENUES AND OTHER CITY RESOURCES, AS APPROPRIATE, TO SECURE SUCH BONDS OR NOTES; AND AUTHORIZING NECESSARY DOCUMENTS TO SECURE SUCH BONDS OR NOTES.**

WHEREAS, the City of Cincinnati (the "Issuer") and the Estate of Leroy Garrison Jr. (as each is defined in the Settlement described below) (the "Plaintiff") have agreed to settle a claim regarding the death of Leroy Garrison, Jr. that occurred while he was engaged in doing work as an employee of the City of Cincinnati; and

WHEREAS, the settlement with the Plaintiff is established by the terms of the Settlement Agreement and Release dated July 15, 2021 (the "Settlement"), the terms and conditions of which were the result of good faith, arm's length settlement negotiations facilitated by an independent mediator and which have been reviewed and approved by Plaintiff, Plaintiff's attorneys, the Cincinnati City Manager, the City Solicitor, and the Probate Court of Hamilton County, Ohio pursuant to an Entry Approving Settlement and Distribution of Wrongful Death and Survival Claims entered on July 9, 2021 in Case Number 2019003232; and

WHEREAS, pursuant to the requirements of Section 133.14 of the Ohio Revised Code, the Director of Finance, as fiscal officer of the Issuer, has certified to this Council that the Issuer is unable, within the limits of its other funds that have been appropriated and are available for such purpose, to pay the amounts required by the Settlement; and

WHEREAS, this Council, as the Issuing Authority (the "Issuing Authority"), has determined to issue its judgment bonds, or notes in anticipation thereof, to pay the amounts required by the Settlement, pursuant to the authority granted by Section 133.14; and

WHEREAS, this Issuing Authority by this ordinance authorizes the issuance of bonds or notes to provide such funding; now, therefore,

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

Section 1. Definitions. When used in this Ordinance, and the Indenture (as hereinafter defined), if any, the following words shall have the indicated meanings:

“Authorized Officer” means any officer, member or employee of the Issuer authorized by a certificate of the Executive to perform the act or sign the document in question, and if there is no such authorization, means the Executive.

“Bond” or “Bonds” means not to exceed \$500,000 Judgment Bonds of the Issuer.

“Bondholder,” “Holder,” “holder of Bonds,” “owner of Bonds” or any similar term means any person in whose name a Bond or Note is registered on the Bond Register.

“Bond Legislation” means this Ordinance.

“Bond Register” means the records for the registration and transfer of Bonds or Notes maintained by the institution appointed as registrar and paying agent pursuant to the Fiscal Officer's Certificate or by the Trustee as Bond registrar pursuant to the Indenture.

“Bond Service Charges” means principal (including any mandatory redemption payments) of and interest and any redemption premium on the Bonds.

“Code” means the Internal Revenue Code of 1986, as amended, and the regulations promulgated thereunder.

“Executive” means the City Manager or any Assistant City Manager of the Issuer.

“Fiscal Officer” means the Director of Finance, as Fiscal Officer of the Issuer.

“Fiscal Officer's Certificate” means the certificate executed by the Fiscal Officer setting forth any terms relating to the issuance of the Bonds or Notes which are not specified in this Bond Legislation.

“Indenture” means the Trust Agreement (if any) to be dated as of such date as is selected by the Fiscal Officer by and between the Issuer and the Trustee securing the Bonds or Notes, as the same may be amended as provided therein.

“Interest Payment Date” or “interest payment date” means, as to the Bonds or Notes, the dates designated as such in the Indenture or the Fiscal Officer's Certificate.

“Issuer” means the City of Cincinnati, Ohio.

“Issuing Authority” means the city council of the Issuer.

“Legal Officer” means the City Solicitor of the Issuer.



“Notes” means notes issued in anticipation of the issuance of the Bonds.

“Outstanding Bonds” or “Bonds outstanding” or “outstanding” as applied to Bonds, means, as of the applicable date, all Bonds which have been authenticated and delivered, or are then being delivered, by the Issuer pursuant to this Bond Legislation and the Fiscal Officer's Certificate or by the Trustee under the Indenture, as applicable, except:

- (a) Bonds cancelled on surrender, exchange or transfer or cancelled because of payment at or prior to such date;
- (b) Bonds for the payment, redemption or purchase for cancellation of which sufficient monies have been deposited and credited for the purpose on or prior to that date in the Bond Fund, or other Special Fund or account or with the Trustee or Paying Agent (whether upon or prior to the maturity of those Bonds); and provided that if any of those Bonds are to be purchased for cancellation a firm offer for sale stating the price shall have been received and accepted;
- (c) Bonds which are deemed to have been paid pursuant to the provisions of the Indenture or any Bonds which are deemed to have been paid pursuant to the provisions of this Bond Legislation and the Fiscal Officer's Certificate; and
- (d) Bonds in lieu of which others have been authenticated under the Indenture or this Bond Legislation and the Fiscal Officer's Certificate.

“Paying Agent” means the Trustee or its lawful successor, or the registrar and paying agent appointed pursuant to the Fiscal Officer's Certificate, as applicable.

“Person” or “Person” or words importing persons means firms, associations, partnerships (including, without limitation, general and limited partnerships), joint ventures, societies, estates, trusts, corporations, public or governmental bodies, other legal entities and natural persons.

“Revenues” means all such taxes and revenues, other than ad valorem property taxes, as the Issuer specifies in the Indenture or the Fiscal Officer's Certificate, as applicable, to be pledged as security for the Bonds or Notes.

“State” means the State of Ohio.

“Trustee” means the bank or trust company that is appointed or any successor trustee under the terms of the Indenture.

Any reference to the Issuer, the Issuing Authority, or to their members, officers or to other public officers, boards, commissions, departments, institutions, agencies, bodies or entities shall include those which succeed to their functions, duties or responsibilities by operation of law, and also those who at the time may legally act in their place.

References to any act or resolution of the Ohio General Assembly, or to a section, chapter, division, paragraph or other provision of the Ohio Revised Code or the Constitution of Ohio, or the laws of Ohio, shall include that act or resolution, and that section, chapter, division, paragraph or other provision and those laws as from time to time amended, modified, supplemented, revised or superseded, unless expressly stated to the contrary, provided that no such amendment, modification, supplementation, revision or supersession shall alter the obligation to pay the Bond Service Charges on Bonds or Notes outstanding, at the time of any such action, in the amount and manner, at the times and from the sources provided in the Bond Legislation and the Indenture, except as otherwise herein permitted.

Unless the context otherwise indicates, words importing the singular number shall include the plural number and words importing the plural number shall include the singular number. The terms “hereof”, “herein”, “hereby”, “hereto” and “hereunder”, and similar terms, means both the Bond Legislation and the Indenture, except in the case of reference to a stated section number of either.

Section 2. Determinations by Issuing Authority. The Issuing Authority hereby finds and determines that it is necessary to issue, sell and deliver the Bonds in the principal amount of not to exceed \$500,000 upon the terms set forth herein, as supplemented by the Indenture or the Fiscal Officer's Certificate, for the purpose of providing funds to pay the Settlement of a claim for wrongful death and survival claims which Settlement has been approved by the Probate Court of Hamilton County, Ohio pursuant to an Entry Approving Settlement and Distribution of Wrongful Death and Survival Claims entered on July 9, 2021 in Case Number 2019003232; such principal amount may be increased to include amounts necessary to fund a debt service reserve fund (if needed), capitalized interest (if any), costs of issuance, and other necessary and permitted costs, all as determined by the Fiscal Officer. The officers specified herein are authorized to execute and deliver the documents necessary or appropriate in order to secure the Bonds.

This Issuing Authority hereby determines that the issuance of the Bonds will be for a proper public and municipal purpose and in the best interest of the Issuer.

Section 3. Terms of the Bonds.

- (a) Form, Denominations and Dates. The Bonds shall be designated “Unlimited Tax General Obligation Judgment Bonds Series 2021A” or as otherwise designated in the Fiscal Officer's Certificate, shall be negotiable instruments, shall be issued only in fully registered form, without coupons, and shall express upon their faces the purpose for which they are issued. The Bonds shall be dated as of their date of issuance, shall be numbered as determined by the Bond registrar or by the Trustee as Bond registrar, and shall be issued in denominations of \$5,000 or any integral multiple thereof. The Bonds shall be exchangeable for other Bonds in the manner and upon the terms set forth in the Indenture or the Fiscal Officer's Certificate.

- (b) Execution, Interest Rates and Maturities. The Bonds shall be executed by the signatures of the Mayor and Fiscal Officer of the Issuer and shall bear the official seal of the Issuer (provided that both of such signatures and such seal may be facsimiles), and shall bear the manual authenticating signature of an authorized signer of the Bond registrar or the Trustee, as appropriate. The Bonds shall bear interest from the most recent date to which interest has been paid or duly provided for, or, if no interest has been paid or duly provided for, from their dates, at an interest rate not to exceed 6%. The Bonds shall mature or be subject to mandatory sinking fund redemption at the times and in the respective principal amounts, and such principal amounts shall bear interest payable semiannually on each Interest Payment Date, at the respective rates per annum, as determined by the Fiscal Officer (after negotiation, if the Bonds are sold with the original purchaser of the Bonds), subject to the limitation provided herein, and set forth in the Fiscal Officer's Certificate or in a bond purchase agreement, as applicable. All Bonds shall finally mature not later than the last day of December of the twenty-fifth (25th) year following the year in which the first securities for such purpose are issued.
- (c) Optional Redemption. The Bonds of the maturities specified in the Fiscal Officer's Certificate or, if applicable, in the bond purchase agreement shall be subject to redemption, in the manner provided in the Fiscal Officer's Certificate or the Indenture, as applicable, at the option of the Issuer, by lot, either in whole or in part, on any date, and at the redemption prices (expressed as percentages of the principal amount to be redeemed) set forth in the Fiscal Officer's Certificate or Indenture, as applicable, plus accrued interest to the date fixed for redemption.
- (d) Payment. Bond Service Charges with respect to the Bonds shall be payable in lawful money of the United States of America without deduction for the services of the Trustee or the Paying Agent, in the manner provided in the Fiscal Officer's Certificate or the Indenture, as applicable.

Section 4. Issuance of Notes. If the Fiscal Officer, in the exercise of his or her judgment, determines that it is preferable that notes rather than bonds be issued initially, there are hereby authorized Notes in the aggregate principal amount of not to exceed \$500,000, which may be issued in anticipation of the issuance of a like principal amount of said bonds for the purpose described in Section 2 hereof. Such Notes shall be issued in such numbers and denominations as may be determined by the Fiscal Officer; shall bear interest at an interest rate not to exceed 6%, payable on such dates as are determined by the Fiscal Officer; shall be dated as of their date of issuance; shall mature on such date or dates as may be selected by the Fiscal Officer; may be callable in whole or in part at any time prior to maturity as approved by the Fiscal Officer; may be issued in installments as approved by the Fiscal Officer; shall be designated "Judgment Bond Anticipation Notes" or as otherwise designated in the Fiscal Officer's Certificate, and shall be payable as to principal at the office of the Paying Agent or the office of the Treasurer of the Issuer, and the interest thereon shall be paid by the Paying Agent or the office of the Treasurer of the Issuer on each interest payment date to the holders of the Notes.

Said Notes shall bear the facsimile signature of the Mayor and the manual signature of the Fiscal Officer, shall bear the corporate seal of the Issuer, and shall express on their faces the purpose for which they are issued and that they are issued pursuant to this ordinance.

Section 5. Sale of the Bonds or Notes. The Fiscal Officer is hereby authorized to award and sell the Bonds or Notes at public or private sale, in his or her sound discretion without further action by this Issuing Authority, at such price as is determined by the Fiscal Officer, plus accrued interest on the aggregate principal amount of the Bonds or Notes from their dates to the date of delivery and payment. The Executive or Fiscal Officer is hereby authorized to make arrangements for the delivery of the Bonds or Notes to, and payment therefor by, the purchaser or purchasers thereof at the price determined by the Fiscal Officer; and the Executive or Fiscal Officer is hereby authorized to execute a purchase agreement for the Bonds or Notes, if applicable, without further action by this Issuing Authority.

Section 6. Allocation of Proceeds of the Bonds or Notes. The proceeds received by the Issuer from the sale of the Bonds or Notes shall be allocated, and are hereby appropriated, in the amounts, and to the funds, set forth in the Fiscal Officer's Certificate or the Indenture, as applicable.

Section 7. Security for the Bonds or Notes. The security for the Bonds or Notes shall be determined by the Fiscal Officer, who is hereby authorized, in his or her discretion, to secure the Bonds or Notes with a pledge of the Issuer's full faith and credit, or with a pledge of Revenues, or with a combination of the two sources of security. The Fiscal Officer is also authorized, in his or her discretion: (a) to secure a portion of the Bonds or Notes with a pledge of the Issuer's full faith and credit and a portion with Revenues; (b) to cause the interest on all or a portion of the Bonds or Notes to be excludible from gross income for federal income tax purposes under the Code, and/or (c) to cause the interest on all or a portion of the Bonds or Notes to be includible in gross income for federal income tax purposes under the Code, on all or a portion of such Bonds to the extent permitted by law.

To the extent that the Bonds or Notes pledge the Issuer's full faith and credit:

For the purpose of providing the necessary funds to pay the interest on the foregoing issue of Bonds or Notes promptly when and as the same falls due, and also to provide for the discharge of said Bonds or Notes at maturity or as mandatory sinking fund payments fall due, there shall be and is hereby levied on all the taxable property in the City of Cincinnati, in addition to all other taxes, a direct tax annually during the period said Bonds are to run, outside of the limitations imposed by Article XII, Section 2, of the Constitution of Ohio and Section 5705.02 of the Ohio Revised Code, and by virtue of Section 4 of Article VIII of the Charter, in an amount sufficient to provide for the payment of said interest, when and as the same shall fall due, and also to discharge the principal of said Bonds at maturity or as mandatory sinking fund payments fall due, which tax shall not be less than the interest and sinking fund tax required by Section 11 of Article XII of the Constitution of Ohio.

Said tax shall be and is hereby ordered computed, certified, levied and extended upon the tax duplicate and collected by the same officers, in the same manner and at the same time that taxes for general purposes for each of said years are certified, extended and collected. Said tax shall be placed before and in preference to all other items and for the full amount thereof. The funds derived from said tax levies hereby required shall be placed in the Issuer's Bond Retirement Fund which, together with the interest collected on the same, shall be irrevocably pledged for the payment of principal of and interest on said Bonds or Notes when and as the same fall due; provided, however, that to the extent that other revenues, including Revenues, are available for such purpose, such tax need not be levied.

To the extent that the Bonds or Notes are secured by Revenues:

The Bonds or Notes shall be payable solely from the Revenues and the Debt Service Reserve Fund (if any) and shall be secured only by the Indenture granting a lien upon the Revenues and the Debt Service Reserve Fund (if any). In addition, the Executive and the Fiscal Officer, in their sound discretion, are hereby authorized to further secure the Bonds or Notes by pledging toward payment of the Bonds or Notes other moneys not raised by taxation received by the Issuer, in the order and to the extent that they deem necessary or appropriate to obtain a favorable interest rate on the Bonds. The Executive and Fiscal Officer are further authorized to evidence such additional security in whatever manner they deem appropriate, and to execute and deliver any documents necessary to that end. Anything in the Indenture, the Bond Legislation or the Bonds or Notes notwithstanding, neither the Indenture, the Bond Legislation, nor the Bonds or Notes will constitute a debt, or a pledge of the faith, credit or taxing power of the Issuer, the State or any political subdivision thereof, and the holders or owners of the Bonds or Notes shall have no right to have taxes levied by the Issuing Authority, the General Assembly of the State, or the taxing authority of any political subdivision of the State for the payment of the Bond Service Charges, and the Bonds or Notes shall contain on their faces a statement to that effect. Nothing herein shall be deemed to prohibit the Issuer from lawfully using, of its own volition, any of its general resources for the fulfillment of any of the terms and conditions of the Indenture, the Bond Legislation, or the Bonds or Notes; provided, that no moneys raised by taxation are obligated or pledged therefor.

Section 8. Additional Provisions if Bonds or Notes Secured by Revenues. If the Fiscal Officer determines, pursuant to Section 7 hereof, to secure all or a portion of the Bonds or Notes with Revenues, the Executive and the Fiscal Officer are hereby authorized to make provision in the Indenture securing such Bonds or Notes for: the application of the Revenues; creation of such funds as are necessary or appropriate; investment of moneys in such funds; use of such funds; recordkeeping; such covenants of the Issuer as are necessary or appropriate; and such other matters as are customary or appropriate to be contained in the Indenture.

Section 9. Execution of the Indenture and Other Documents. The Executive and the Fiscal Officer are each hereby authorized to execute, acknowledge and deliver, on behalf of the Issuer, to the Trustee the Indenture (if any).

The Fiscal Officer is hereby authorized to exercise his or her discretion in order to set the terms contained in the Fiscal Officer's Certificate and to execute and deliver the same.

The Executive and the Fiscal Officer are each hereby separately authorized to take any and all actions and to execute such other instruments that may be necessary or appropriate in the opinion of Dinsmore & Shohl LLP, as Bond Counsel, in order to effect the issuance of the Bonds or Notes and the intent of the Bond Legislation. The Fiscal Officer, or other appropriate officer of the Issuer, shall certify a true transcript of all proceedings had with respect to the issuance of the Bonds or Notes, along with such information from the records of the Issuer as is necessary to determine the regularity and validity of the issuance of the Bonds or Notes.

This Bond Legislation shall constitute a part of the Indenture as therein provided and for all purposes of the Indenture, including, without limitation, application to the Bond Legislation of the provisions in the Indenture relating to amendment, modification and supplementation, and provisions for severability.

The Fiscal Officer is hereby authorized to appoint a trustee, paying agent and registrar for the Bonds or (if necessary) the Notes.

Section 10. Offering Document. The Executive and the Fiscal Officer are each separately authorized to execute and deliver a preliminary offering document and a final document on behalf of the Issuer, prepared by the Issuer's disclosure counsel, Dinsmore & Shohl LLP ("Disclosure Counsel") which shall be in such form as such officers may approve, their execution thereof on behalf of the Issuer to be conclusive evidence of such approval, and copies thereof are hereby authorized to be prepared and furnished by Disclosure Counsel to the original purchaser of the Bonds or Notes for distribution to prospective purchasers of the Bonds or Notes and other interested persons.

The Executive and the Fiscal Officer on behalf of the Issuer and each of them are hereby each separately authorized to furnish such information, to execute such instruments and to take such other actions in cooperation with the original purchaser of the Bonds or Notes as may be reasonably requested to qualify the Bonds or Notes for offer and sale under the Blue Sky or other securities laws and regulations and to determine their eligibility for investment under the laws and regulations of such states and other jurisdictions of the United States of America as may be designated by the original purchaser; provided however, that the Issuer shall not be required to register as a dealer or broker in any such state or jurisdiction or become subject to the service of process in any jurisdiction in which the Issuer is not now subject to such service.

Section 11. Taxability. As to any Bonds or Notes which constitute obligations the interest on which is excludable from gross income for federal income tax purposes under the Code, this Issuing Authority, for and on behalf of the City of Cincinnati, Hamilton County, Ohio, hereby covenants that it will restrict the use of the proceeds of the Bonds or Notes hereby authorized in such manner and to such extent, if any, and take such other actions as may be necessary, after taking into account reasonable expectations at the time the debt is incurred, so that they will not constitute obligations the interest on which is subject to federal income taxation or that they will not constitute "arbitrage bonds" under Sections 103(b)(2) and 148 of the Code. The Fiscal Officer or any other officer having responsibility with respect to the issuance of the Bonds or Notes is authorized and directed to give an appropriate certificate on behalf of the Issuer on the date of delivery of the Bonds or Notes for inclusion in the transcript of proceedings,

setting forth the facts, estimates and circumstances and reasonable expectations pertaining to the use of the proceeds thereof and the provisions of said Sections 103(b)(2) and 148 and regulations thereunder.

These Bonds or Notes are not designated “qualified tax-exempt obligations” for the purposes set forth in Section 265(b)(3) of the Code.

Section 12. Severability. Should it be judicially determined by a court having jurisdiction to pass upon the validity of the Bond Legislation, the Indenture or the Bonds or Notes, that any provision of the Bond Legislation is beyond the powers of the Issuing Authority or the Issuer, or is otherwise invalid, then such decision shall in no way affect the validity of the Bond Legislation, the Indenture or the Bonds or Notes, or any proceedings related thereto, except as to the particular matters found by such decision to be invalid.

Section 13. Consolidation. That, pursuant to the provisions of Section 133.30, O.R.C., these Bonds or Notes may be consolidated into a single issue with other bonds or notes which have been authorized by the Issuing Authority as determined by the Fiscal Officer.

That these Bonds or Notes shall be issued in such designations, series, and shall have maturities or principal payments, as are consistent with the aggregate of the series, periodic maturities or principal payments of the separate issues of bonds as set forth in the respective bond ordinances and as provided in a Fiscal Officer’s Certificate or in a bond purchase agreement to be entered into by and between the Issuer and an underwriter as determined by the Fiscal Officer.

Section 14. Book Entry Bonds or Notes. The Issuing Authority hereby determines to issue these Bonds or Notes in Book-Entry-Only form through The Depository Trust Company, New York, New York. The Letter of Representations to The Depository Trust Company from the Issuer, dated March 21, 1995, as supplemented from time to time, is hereby ratified and confirmed.

So long as these Bonds or Notes are in Book-Entry-Only form, the following covenants and agreements of the Issuer shall be in effect:

(a) Definitions.

“Beneficial Owner” means the person in whose name a Bond or Note is recorded as the beneficial owner of such Bond or Note by the respective systems of DTC and each of the DTC Participants.

“CEDE & Co” means CEDE & Co, the nominee of DTC, and any successor nominee of DTC with respect to the Bonds or Notes.

“DTC” means The Depository Trust Company, a limited purpose trust company organized under the laws of the State of New York, and its successors and assigns.

“DTC Participant” means banks, brokers or dealers who are participants of DTC.

“Letter of Representations” means the Letter of Representations dated March 21, 1995, as supplemented from time to time, from the Issuer and the Paying Agent and Registrar, to DTC with respect to the Bonds or Notes, which shall be the binding obligation of the Issuer and the Paying Agent and Registrar.

The Bonds or Notes shall initially be issued in global book entry form registered in the name of CEDE & Co, as nominee for DTC.

While in book entry form, payment of interest for any Bond or Note registered in the name of CEDE & Co shall be made by wire transfer or such other manner as permitted by the Letter of Representations, to the account of CEDE & Co on the Interest Payment Date or the redemption date at the address indicated for CEDE & Co in the bond register.

(b) Book Entry Bonds or Notes.

- (i) Except as provided herein, the registered owner of all of the bonds or notes shall be DTC and the Bond or Notes shall be registered in the name of CEDE & Co, as nominee for DTC. The Issuer and the Paying Agent and Registrar shall supplement (with a description of the bonds) the Letter of Representations with DTC, and the provisions of such Letter of Representations shall be incorporated herein by reference.
- (ii) The Bonds or Notes shall be initially issued in the form of single fully registered global certificates in the amount of each separate stated maturity of the Bonds or Notes. Upon initial issuance, the ownership of such Bonds or Notes shall be registered in the Issuer’s bond register in the name of CEDE & Co, as nominee of DTC. The Paying Agent and Registrar and the Issuer may treat DTC (or its nominee) as the sole and exclusive registered owner of the Bonds or Notes registered in its name for the purposes of payment of the principal, or redemption price of or interest on the Bonds or Notes, selecting the Bonds or Notes or portions thereof to be redeemed, giving any notice permitted or required to be given to Bondholders under this Ordinance, registering the transfer of Bonds or Notes, obtaining any consent or other action to be taken by Bondholders and for all other purposes whatsoever; and neither the Paying Agent and Registrar nor the Issuer shall be affected by any notice to the contrary. Neither the Paying Agent and Registrar nor the Issuer shall have any responsibility or obligation to any DTC Participant, any person claiming a beneficial ownership interest in the Bonds or Notes under or through DTC or any DTC Participant, or any other person which is not shown on the registration books of the Paying Agent and Registrar as being a registered owner, with respect to the accuracy of any records maintained by DTC or any DTC Participant; the payment of DTC or any DTC Participant of any



amount in respect of the principal or redemption price of or interest on the Bonds or Notes; any notice which is permitted or required to be given to Bondholders under this Ordinance; the selection by DTC or any DTC Participant of any person to receive payment in the event of a partial redemption of the Bonds or Notes; or any consent given or other action taken by DTC as Bondholder. The Paying Agent and Registrar shall pay from moneys available hereunder all principal of, and premium, if any, and interest on the Bonds or Notes only to or “upon the order of” DTC (as that term is used in the Uniform Commercial Code as adopted in the State of Ohio), and all such payments shall be valid and effective to fully satisfy and discharge the Issuer’s obligations with respect to the principal of, and premium, if any, and interest on the Bonds or Notes to the extent of the sum or sums so paid. Except as otherwise provided herein, no person other than DTC shall receive an authenticated Bond certificate for each separate stated maturity evidencing the obligation of the Issuer to make payments of principal of, and premium, if any, and interest pursuant to this Ordinance. Upon delivery by DTC to the Paying Agent and Registrar of written notice to the effect that DTC has determined to substitute a new nominee in place of CEDE & Co, and subject to the provisions of this Ordinance with respect to transfers of Bonds or Notes, the word “CEDE & Co” in this Ordinance shall refer to such new nominee of DTC.

- (c) Delivery of Bond Certificates. In the event the Issuer determines that it is in the best interest of the Beneficial Owners that they be able to obtain Bond certificates, the Issuer may notify DTC and the Paying Agent and Registrar, whereupon DTC will notify the DTC Participants, of the availability through DTC of Bond certificates. In such event, the Paying Agent and Registrar shall issue, transfer and exchange, at the Issuer’s expense, Bond certificates as requested by DTC in appropriate amounts. DTC may determine to discontinue providing its services with respect to the Bonds or Notes at any time by giving notice to the Issuer and the Paying Agent and Registrar and discharging its responsibilities with respect thereto under applicable law. Under such circumstances (if there is no successor securities depository), the Issuer and Paying Agent and Registrar shall be obligated to deliver Bond certificates as described in this Ordinance, provided that the expense in connection therewith shall be paid by DTC. In the event Bond certificates are issued, the provisions of this Ordinance shall apply to, among other things, the transfer and exchange of such certificates and the method of payment of principal of, premium, if any, and interest on such certificates. Whenever DTC requests the Issuer and the Paying Agent and Registrar to do so, the Paying Agent and Registrar and the Issuer will cooperate with DTC in taking appropriate action after reasonable notice (i) to make available one or more separate certificates evidencing the Bonds or Notes to any DTC Participant having Bonds or Notes credited to its DTC account or (ii) to arrange for another securities depository to maintain custody of certificates evidencing the Bonds or Notes.

Section 15. Open Meetings Determination. The Issuing Authority hereby finds and determines that all formal actions relative to the adoption of this Bond Legislation were taken in

an open meeting of this Issuing Authority, and that all deliberations of this Issuing Authority and of its committees, if any, which resulted in formal action, were taken in meetings open to the public, in full compliance with applicable legal requirements, including Section 121.22 of the Ohio Revised Code.

Section 16. Effective Date. 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 that the sale of the Judgment Bonds or notes authorized herein may be required within thirty days of passage of the ordinance in order to generate the funds needed to pay the judgment in a timely manner.

Passed: \_\_\_\_\_, 2021.

\_\_\_\_\_  
Mayor

Attest: \_\_\_\_\_  
Clerk

**September 9, 2021**

**To:** Mayor and Members of City Council 202102699  
**From:** Paula Boggs Muething, City Manager  
**Subject:** **Emergency Ordinance – Garrison Settlement Expenditure**

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Attached is an Emergency Ordinance captioned:

**AUTHORIZING** the receipt of judgment bond proceeds in the amount of \$500,000 into Judgment Bond Fund 815; and **AUTHORIZING** the expenditure of the sum of \$500,000 from Judgment Bond Fund 815 for the purpose of making payments for settlements and judgments against the City.

This Emergency Ordinance authorizes the receipt of judgment bond proceeds in the amount of \$500,000 into Judgment Bond Fund 815. These funds will be used to settle a claim between the City and the Estate of Leroy Garrison, Jr. regarding the death of Leroy Garrison, Jr. The settlement is established by the terms and conditions of the Settlement Agreement and Release dated July 15, 2021 and is pursuant to an Entry Approving Settlement and Distribution of Wrongful Death and Survival Claims entered on July 9, 2021 in Hamilton County Probate Court Case Number 2019003232. The settlement, which was the result of good faith, arm's length settlement negotiations facilitated by an independent mediator, requires payment of \$500,000 to the Estate of Leroy Garrison, Jr., for the purpose of paying the settlement of a claim for wrongful death and survival claims. This Emergency Ordinance also authorizes that payment.

The reason for the emergency is the immediate need to accomplish the authorized transactions so that the funding described herein is in place immediately to comply with the terms of the settlement agreement, pursuant to an Entry Approving Settlement and Distribution of Wrongful Death and Survival Claims entered on July 9, 2021, in Hamilton County Probate Court Case Number 2019003232.

The Administration recommends passage of this Emergency Ordinance.

cc: Andrew M. Dudas, Budget Director  
Karen Alder, Finance Director

Attachment

**EMERGENCY**

ESW

- 2021

**AUTHORIZING** the receipt of judgment bond proceeds in the amount of \$500,000 into Judgment Bond Fund 815; and **AUTHORIZING** the expenditure of the sum of \$500,000 from Judgment Bond Fund 815 for the purpose of making payments for settlements and judgments against the City.

WHEREAS, the City and the Estate of Leroy Garrison, Jr. have agreed to settle a claim regarding the death of Leroy Garrison, Jr.; and

WHEREAS, the settlement is established by the terms and conditions of the Settlement Agreement and Release dated July 15, 2021, and is pursuant to an Entry Approving Settlement and Distribution of Wrongful Death and Survival Claims entered on July 9, 2021 in Hamilton County Probate Court Case Number 2019003232; and

WHEREAS, the settlement, which was the result of good faith, arm's length settlement negotiations facilitated by an independent mediator, requires payment of \$500,000 to the Estate of Leroy Garrison, Jr., for the purpose of paying the settlement of a claim for wrongful death and survival claims; and

WHEREAS, the City will issue judgment bonds to provide for the funds required to make the payment required by the settlement, and the proceeds of the judgment bonds will be deposited into Judgment Bond Fund 815; and

WHEREAS, payment of the funds to the Estate of Leroy Garrison, Jr. will be made from Judgment Bond Fund 815; now, therefore,

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

Section 1. That Council hereby authorizes the receipt of judgment bond proceeds in the amount of \$500,000 into Judgment Bond Fund 815.

Section 2. That the expenditure of \$500,000 is hereby authorized from Judgment Bond Fund 815 for the purpose of providing payments to the Estate of Leroy Garrison, Jr.

Section 3. That the appropriate City officers are hereby authorized to do all things necessary and proper to implement the provisions of Sections 1 and 2 herein.

Section 4. 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 accomplish the authorized transactions so that the funding described herein is in place immediately to comply with the terms of the settlement agreement, pursuant to an Entry Approving Settlement and Distribution of Wrongful Death and Survival Claims entered on July 9, 2021, in Hamilton County Probate Court Case Number 2019003232.

Passed: \_\_\_\_\_, 2021

\_\_\_\_\_  
John Cranley, Mayor

Attest: \_\_\_\_\_  
Clerk

September 9, 2021

**To:** Mayor and Members of City Council 202102700  
**From:** Paula Boggs Muething, City Manager  
**Subject:** **Ordinance – FY 2022 Office of Law Enforcement Recruitment Fund Grant**

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Attached is an Ordinance captioned:

**AUTHORIZING** the City Manager to apply for, accept, and appropriate a grant in the amount of up to \$180,000 in FY 2022 Office of Law Enforcement Recruitment funds from the State of Ohio, Department of Public Safety, Office of Criminal Justice Services, for the purpose of developing the police recruiting process, specifically the College to Law Enforcement Pathway Program (Cadet Program), to enhance the recruitment of women and minorities.

This Ordinance would authorize the City Manager to apply for, accept, and appropriate a grant in the amount of up to \$180,000 in FY 2022 Office of Law Enforcement Recruitment funds from the Ohio Department of Public Safety, Office of Criminal Justice Services for the development of the police recruiting process, specifically the College to Law Enforcement Pathway Program (Cadet Program), to enhance the recruitment of women and minorities. This Ordinance would also authorize the Finance Director to deposit the grant funds into Law Enforcement Grant Fund 368, Project Account No. 22LERF.

The grant application deadline was September 3, 2021. As a result, the Cincinnati Police Department (CPD) will have applied for this grant prior to this Ordinance receiving approval from the City Council. Should this Ordinance not be approved, the grant funds will not be accepted. The grant does not add any additional FTEs, nor requires matching funds.

This Ordinance is in accordance with the Live goal to “Create a more livable community” as described on page 156 of Plan Cincinnati (2012).

The Administration recommends passage of this Ordinance.

cc: Andrew M. Dudas, Budget Director  
Karen Alder, Finance Director



Attachment

**AUTHORIZING** the City Manager to apply for, accept, and appropriate a grant in the amount of up to \$180,000 in FY 2022 Office of Law Enforcement Recruitment funds from the State of Ohio, Department of Public Safety, Office of Criminal Justice Services, for the purpose of developing the police recruiting process, specifically the College to Law Enforcement Pathway Program (Cadet Program), to enhance the recruitment of women and minorities.

WHEREAS, there is a grant available in the amount of up to \$180,000 from the State of Ohio, Office of Criminal Justice Services, for the purpose of developing the police recruiting process, specifically the College to Law Enforcement Pathway Program (Cadet Program), to enhance the recruitment of women and minorities; and

WHEREAS, the Police Department has applied for the grant, but will not accept any funds without approval of Council; and

WHEREAS, there are no new FTEs associated with this grant, and no matching funds are required; and

WHEREAS, this ordinance is in accordance with the “Live” goal to “Create a more livable community, support our neighborhoods,” and the “Collaborate” goal to “Improve service efficiency,” as described on pages 156, 171, and 215-216 of Plan Cincinnati (2012); now, therefore,

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

Section 1. That the City Manager is hereby authorized to apply for, accept, and appropriate a grant in the amount of up to \$180,000 in FY 2022 Office of Law Enforcement Recruitment funds from the State of Ohio, Department of Public Safety, Office of Criminal Justice Services, for the purpose of developing the police recruiting process, specifically the College to Law Enforcement Pathway Program (Cadet Program), to enhance the recruitment of women and minorities.

Section 2. That the Director of Finance is hereby authorized to deposit the grant resources into Law Enforcement Grant Fund 368, Project Account No. 22LERF.

Section 3. That the proper City officials are authorized to do all things necessary and proper to carry out the terms of the grant and of Sections 1 and 2 herein.

Section 4. That this ordinance shall take effect and be in force from and after the earliest period allowed by law.

Passed: \_\_\_\_\_, 2021

\_\_\_\_\_  
John Cranley, Mayor

Attest: \_\_\_\_\_  
Clerk



September 9, 2021

To: Mayor and Members of City Council 202102712  
From: Paula Boggs Muething, City Manager  
Subject: **TO LEVY SPECIAL ASSESMENTS TO PAY FOR THE COSTS OF IMPLEMENTING THE 2022-2025 DCID SERVICES PLAN**

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Attached is an Emergency Ordinance captioned as follows:

**TO LEVY** special assessments to pay for the costs of implementing the 2022-2025 Services Plan for the Downtown Cincinnati Improvement District, in accordance with Chapters 727 and Chapter 1710 of the Ohio Revised Code.

### **BACKGROUND/CURRENT CONDITIONS**

In 2018, the Downtown Cincinnati Improvement District (DCID) was instituted to provide funds that are used to carry out a Services Plan, which has been carried out by Downtown Cincinnati Inc. (DCI) – a subsidiary of Cincinnati Center City Development Corp. (3CDC) since 2019. The Downtown Cincinnati Improvement District includes all property within the boundaries of Eggleston Avenue on the east, Central Parkway on the north, Central Avenue on the west (including the Centennial buildings), and the river on the south (excluding the two stadiums). The current services plan expires at the end of 2021.

### **PROJECT DESCRIPTION**

This Services Plan will be implemented from 2022-2025. The total assessment will be \$3,200,000 per year in 2022 and 2023, and \$3,400,000 per year in 2024 and 2025 is comprised of contributions from both private and public property owners. Individual and commercial owners make up about 80% of the total assessments, while the City of Cincinnati and Hamilton County contribute approximately 20%.

The Services Plan for 2022-2025 leverages resources, creates and sustains partnerships, and provides services fundamental to a vibrant, vital core of the city and the region. These services fall into four categories: Safe & Clean; Communication & Marketing; Stakeholder Services; and Events. This combination of services and activities helps maintain and enhance property owner's investment, improves the quality of life for future and existing residents, and drives tourism to Cincinnati's urban core.

The 2022-2025 Service Plan was adopted by the Board of the SID, and submitted to the City (Mayor, City Manager, and Council) for review on 11/17/2020. The administration did not have any suggestions, revision, or comments. The Service Plan was then mailed to property owners in the DCID as a petition for approval on 1/26/2021. Petitions were collected over several months from February to May of 2021. On 6/3/2021, City Council approved the Legislative Resolution that approved the petition for the 2022-2025 Services Plan. Since then, the City has been going through the special assessment process and has notified all property owners within the district, and no property owners have filed written objections with the Clerk of Council. This ordinance assesses all property located in the Downtown Cincinnati Improvement District for four years to pay for the costs of implementing the 2022-2025 Services Plan for the district

### **PROJECT TEAM & TIMELINE**

The project team (listed below) will make themselves available at the request of the councilmember(s).

- Assistant City Manager: Billy Weber
- DCED Director: Markiea Carter
- Project Attorney: Marion Haynes

The anticipated council timeline is as follows:

- September 9, 2021: Introduction to City Council
- September 13, 2021: Budget and Finance (#1)
- September 20, 2021: Budget and Finance (#2)
- September 22, 2021: City Council for Final Approval

### **RECOMMENDATION**

The Administration recommends approval of this Emergency Ordinance. The emergency clause is needed so that there will be enough time to implement the SID by January 2022.

Attachment: A. Map of Downtown Special Improvement District

Copy: Markiea L. Carter, Director, Department of Community & Economic Development

## Attachment A: Map



EMERGENCY

City of Cincinnati

JRS

AWB

An Ordinance No. \_\_\_\_\_

- 2021

TO LEVY special assessments to pay for the costs of implementing the 2022-2025 Services Plan for the Downtown Cincinnati Improvement District in accordance with Chapters 727 and Chapter 1710 of the Ohio Revised Code.

WHEREAS, Resolution No. 38-2021 (“Resolution”), adopted by City Council on June 3, 2021, pursuant to Ohio Revised Code Section 727.12, declared the necessity of assessing properties in the Downtown Cincinnati Improvement District (“DCID”) to implement the 2022-2025 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 14 days prior to the adoption of this ordinance; and

WHEREAS, no property owners have filed written objections with the Clerk of Council pursuant to Ohio Revised Code Section 727.15; and

WHEREAS, pursuant to Ohio Revised Code Section 727.23, by its adoption of Ordinance No. \_\_\_\_\_-2020, 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 (unless the owners of such exempt property have agreed to be included within the district) for a period of four years

beginning on January 1, 2022, to pay for the costs of implementing the 2022-2025 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% 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% 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 Exhibit 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 2022.

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 \_\_\_\_\_, 2021

\_\_\_\_\_  
John Cranley, Mayor

Attest: \_\_\_\_\_  
Clerk

ParcelID	Property Owner Name	Property Address	Assessed Value	FrontFootage	2022-2023 Assessment	2024-2025 Assessment
0770003011600	11-15 E 8TH LLC	11 Eighth ST	\$270,074.00	59	\$869.88	\$924.24
0770003011700	11-15 E 8TH LLC	15 Eighth ST	\$235,966.50	53	\$767.48	\$815.45
0790001005700	120 EAST EIGHTH STREET PARTNERS LLC	118 Eighth ST	\$827,106.00	341	\$3,487.98	\$3,705.98
0780001004300	120 EAST SIXTH LLC	114 Sixth ST	\$1,042,009.50	189	\$3,157.61	\$3,354.96
0780001004700	120 EAST SIXTH LLC	122 Sixth ST	\$427,584.50	30	\$1,051.28	\$1,116.99
1450001026500	125 WEST FOURTH STREET LLC	127 Fourth ST	\$231,665.00	59	\$789.29	\$838.62
0760001021900	200 W COURT LLC	1011 Elm ST	\$240,845.50	374	\$2,427.60	\$2,579.33
0760001023300	200 W COURT LLC	Court ST	\$20,440.00	27	\$181.66	\$193.01
0760001023500	200 W COURT LLC	204 Court ST	\$46,049.50	82	\$518.08	\$550.46
0760001023600	200 W COURT LLC	200 Court ST	\$46,049.50	154	\$888.15	\$943.66
0790002000200	209 EAST COURT LLC	914 Main ST	\$466,385.50	284	\$2,438.21	\$2,590.60
0790002000500	209 EAST COURT LLC	214 Ninth ST	\$304,727.50	181	\$1,569.64	\$1,667.74
0790002000600	209 EAST COURT LLC	216 Ninth ST	\$324,828.00	181	\$1,611.81	\$1,712.55
0790002000700	209 EAST COURT LLC	209 Court ST	\$328,972.00	356	\$2,519.98	\$2,677.48
0770002015200	21C CINCINNATI LLC	609 Walnut ST	\$9,174,301.50	324	\$20,913.35	\$22,220.44
1450001018900	225 MCFARLAND STREET LTD	225 Mcfarland ST	\$265,132.00	56	\$844.09	\$896.84
1450001034900	2700 ASHLAND ASSOCIATES LLC	335 Fifth ST	\$55,877.50	4	\$137.79	\$146.40
0830001021000	312 WALNUT LLC	312 Walnut ST	\$589,050.00	122	\$1,862.91	\$1,979.34
0830001021200	312 WALNUT LLC	312 Walnut ST	\$24,564,347.50	388	\$53,531.22	\$56,876.93
1450001007600	313-319 WEST 4TH STREET LLC	326 Mcfarland ST	\$27,387.50	24	\$180.82	\$192.12
1450001007700	313-319 WEST 4TH STREET LLC	314 Mcfarland ST	\$27,387.50	25	\$185.96	\$197.58
1450001007800	313-319 WEST 4TH STREET LLC	312 Mcfarland ST	\$28,497.00	24	\$183.14	\$194.59
1450001000500	325 WEST FIFTH STREET LLC	333 Fifth ST	\$55,160.00	49	\$367.58	\$390.55
1450001000600	325 WEST FIFTH STREET LLC	325 Fifth ST	\$123,476.50	36	\$444.09	\$471.85
1450001002000	325 WEST FIFTH STREET LLC	318 Perry ST	\$19,120.50	18	\$132.63	\$140.92
0830001003300	4TH & RACE ST INVESTMENTS LLC	18 Fourth ST	\$466,847.50	66	\$1,318.69	\$1,401.11
0780003012400	500 EGGLESTON LTD	481 Sixth ST	\$780,122.00	712	\$5,296.29	\$5,627.31
0840003013700	506 PHELPS HOLDINGS LLC	506 Fourth ST	\$6,367,168.50	129	\$14,021.61	\$14,897.96
0840003014000	506 PHELPS HOLDINGS LLC	506 Fourth ST	\$156,940.00	33	\$498.88	\$530.06
0840003016400	506 PHELPS HOLDINGS LLC	506 Fourth ST	\$96,754.00	126	\$850.61	\$903.78
0840005003100	537 ASSOCIATES LLC	Pete Rose WA	\$418,792.50	492	\$3,407.44	\$3,620.41
0840005012800	537 ASSOCIATES LLC	537 Pete Rose WA	\$2,018,516.50	430	\$6,445.06	\$6,847.87
1450002028800	613 RACE LLC	617 Race ST	\$649,008.50	221	\$2,497.55	\$2,653.65
0780001009800	627 MAIN STREET INVESTMENTS LLC	635 Main ST	\$107,376.50	24	\$348.64	\$370.43
0780001009900	639 BUILDING ON MAIN LLC THE C/O PRC	639 Main ST	\$136,391.50	18	\$378.67	\$402.34
0770002029600	LIND MICHAEL ANDREW	641 Walnut ST	\$58,950.50	6	\$154.52	\$164.18
0770002029700	LIND MICHAEL ANDREW	641 Walnut ST	\$82,526.50	6	\$203.98	\$216.73
0770002029800	LIND MICHAEL ANDREW	641 Walnut ST	\$82,526.50	6	\$203.98	\$216.73
0770002029900	LIND MICHAEL ANDREW	641 Walnut ST	\$82,526.50	6	\$203.98	\$216.73
0830001033000	LIND MICHAEL ANDREW	15 Fourth ST	\$93,674.00	6	\$227.37	\$241.58
0790004001700	654 MAIN LLC	654 Main ST	\$406,364.00	220	\$1,983.33	\$2,107.29

ParcelID	Property Owner Name	Property Address	Assessed Value	FrontFootage	2022-2023 Assessment	2024-2025 Assessment
0790003008600	700 BROADWAY PARTNERS II LLC	700 Broadway	\$1,159,252.50	555	\$5,284.77	\$5,615.06
0790001000100	700 WALNUT LLC	700 Walnut ST	\$1,515,412.50	360	\$5,029.74	\$5,344.09
0790004022200	810 SYCAMORE PARTNERS LLC	804 Sycamore ST	\$191,191.00	100	\$915.11	\$972.30
0790004022400	810 SYCAMORE PARTNERS LLC	810 Sycamore ST	\$810,257.00	100	\$2,213.93	\$2,352.31
0790001015300	817 MAIN STREET LTD	817 Main ST	\$85,771.00	5	\$205.65	\$218.50
0790004024200	8TH & BROADWAY LIMITED LIABILITY COI	332 Eighth ST	\$883,372.00	217	\$2,968.69	\$3,154.24
0790001010800	917 PARTNERS LLC	917 Main ST	\$334,183.50	94	\$1,184.27	\$1,258.29
0760002012700	AAA CINCINNATI	1000 Race ST	\$186,620.00	274	\$1,799.85	\$1,912.34
1450001026900	ACG FEDERAL RESERVE LLC	105 Fourth ST	\$6,087,336.50	318	\$14,405.94	\$15,306.31
0760001026400	ACOUSTA SALES BUILDING LLC	1009 Race ST	\$125,429.50	152	\$1,044.41	\$1,109.69
0760001026500	ACOUSTA SALES BUILDING LLC	1008 Court ST	\$138,337.50	153	\$1,076.63	\$1,143.92
0760001026700	ACOUSTA SALES BUILDING LLC	1004 Court ST	\$38,108.00	123	\$712.15	\$756.66
0770001005900	AJ&S LIMITED PARTNERSHIP	809 Elm ST	\$236,152.00	191	\$1,477.16	\$1,569.49
0770001006100	AJ&S LIMITED PARTNERSHIP	801 Elm ST	\$571,837.00	195	\$2,202.00	\$2,339.63
0790004002600	ALEA GROUP LTD	226 Sixth ST	\$99,410.50	25	\$337.06	\$358.13
0790004002700	ALEA GROUP LTD	228 Sixth ST	\$97,090.00	25	\$332.19	\$352.96
0770001005400	ALFRED CARRINGTON INC	210 Eighth ST	\$113,648.50	135	\$932.32	\$990.59
0830001031800	ALLISON GREGORY A & ANGELA M	18 Fourth ST	\$108,825.50	9	\$274.58	\$291.74
0830001010200	AMERICAN FINANCIAL CORP	Fourth ST	\$412,552.00	143	\$1,600.55	\$1,700.58
0760001026800	APPETIZER LLC	241 Court ST	\$60,165.00	93	\$604.23	\$642.00
0840006013600	AQUINO ALTHEA L TR	400 Pike ST	\$298,508.00	6	\$657.12	\$698.19
0840004003700	ARENA MANAGEMENT HOLDINGS LLC	100 Broadway	\$3,541,457.50	2,251	\$18,999.89	\$20,187.38
0790004006700	ARNOLDS SOUTH SEAS HOLDINGS	210 Eighth ST	\$110,747.00	89	\$689.80	\$732.91
0790004004500	AURORA TOWNHOUSE LLC	201-20 Eighth ST	\$228,966.50	171	\$1,359.29	\$1,444.25
0830001033400	AYOADE ADETOKUNBO HAKEEM	15 Fourth ST	\$80,020.50	6	\$198.73	\$211.15
0770002014200	BACKSTAGE DEV LTD LIABILITY CO	625 Walnut ST	\$835,842.00	306	\$3,326.42	\$3,534.32
0830001034700	BAILEY BERNICE F	15 Fourth ST	\$106,673.00	6	\$254.64	\$270.56
0760001040100	BATES ALAN W	104 Ninth ST	\$87,829.00	11	\$240.81	\$255.86
0790004021300	BCN HOLDINGS LLC	333 Eighth ST	\$397,299.00	145	\$1,578.83	\$1,677.50
0770002029200	BEACHLER CRAIG R	26 Sixth ST	\$116,840.50	7	\$281.11	\$298.68
0760002017500	BEAVERS CONDY D	10 Ninth ST	\$75,372.50	34	\$332.89	\$353.69
0840006008600	BECKER DONNA E	400 Pike ST	\$159,936.00	6	\$366.39	\$389.29
0840006007700	BECKMEYER DOUGLAS J & MARCIA P	400 Pike ST	\$298,851.00	6	\$657.84	\$698.96
0840006009400	BEDELL JULIA	400 Pike ST	\$81,508.00	6	\$201.85	\$214.46
1450001002600	BEIDERMAN PROPERTIES LLC	427 Plum ST	\$200,966.50	29	\$570.69	\$606.36
1450001033700	BERGEN CELESTE JOAN	335 Fifth ST	\$57,750.00	4	\$141.72	\$150.58
0840006013700	BETTMAN MARIANNA BROWN	400 Pike ST	\$150,220.00	6	\$346.01	\$367.63
0790001000200	BG 708 PROPERTIES LLC	706 Walnut ST	\$609,542.50	54	\$1,556.40	\$1,653.67
0770003007000	BIANCO ANTHONY A & NICHOLAS A	12 Seventh ST	\$109,151.00	67	\$573.37	\$609.21
1450001039700	BLAIR GLENN	353 Fourth ST	\$102,872.00	6	\$246.67	\$262.09
0760002024200	BLEH LEONALD A	33 Court ST	\$44,387.00	34	\$267.88	\$284.62



ParcelID	Property Owner Name	Property Address	Assessed Value	FrontFootage	2022-2023 Assessment	2024-2025 Assessment
0760002024300	BLEH LEONALD A	35 Court ST	\$44,387.00	34	\$267.88	\$284.62
0790001016700	BLESSING WILLIAM H TR	119 Court ST	\$123,483.50	21	\$367.01	\$389.95
1450001040300	BLEVINS JOHN M	353 Fourth ST	\$116,595.50	6	\$275.46	\$292.68
0840006010900	BLOOM ROBERT F & ALISON H KAMINE	400 Pike ST	\$230,020.00	6	\$513.43	\$545.52
1450001028600	BLUE GRASS DEVELOPMENT OF OHIO LLC	118 Third ST	\$106,435.00	23	\$341.52	\$362.87
0840006007600	BOSWELL EMILY C	400 Pike ST	\$81,662.00	6	\$202.17	\$214.80
0840006012800	BRANNEN JOSEPH P & DAVID E FOOTE	400 Pike ST	\$178,255.00	6	\$404.83	\$430.13
0840006012700	BRINKMAN GEORGE & KATHLEEN M	400 Pike ST	\$169,904.00	6	\$387.30	\$411.51
0790003016300	BROADWAY BLDG INVESTORS	824 Broadway	\$3,003,983.50	786	\$10,342.39	\$10,988.79
0770001004100	BROWN ERIK T & MEREDITH L	217 Ninth ST	\$158,942.00	60	\$641.86	\$681.97
0770003011100	BUDIG GEORGE J TR	Eighth ST	\$434,360.50	332	\$2,617.73	\$2,781.34
0760001033300	CAPCO REAL ESTATE LLC	917 Race RD	\$50,319.50	32	\$270.05	\$286.92
0760001033400	CAPCO REAL ESTATE LLC	Race RD	\$140,143.50	97	\$792.59	\$842.13
0760001033700	CAPCO REAL ESTATE LLC	913 Race ST	\$46,753.00	152	\$879.34	\$934.30
0760001029000	CAPPEL REALTY CO	218 Richmond ST	\$14,318.50	20	\$132.84	\$141.14
0760001029100	CAPPEL REALTY CO	216 Richmond ST	\$14,234.50	19	\$127.52	\$135.49
0760001029200	CAPPEL REALTY CO	214 Richmond ST	\$14,080.50	22	\$142.62	\$151.53
0760001032000	CAPPEL REALTY CO	924 Elm ST	\$88,298.00	154	\$976.79	\$1,037.84
0760001032100	CAPPEL REALTY CO	920 Elm ST	\$134,851.50	64	\$611.87	\$650.12
0790001006600	CARELL OHIO LLC	808 Bowen ST	\$114,929.50	50	\$498.12	\$529.25
0790001006800	CARELL OHIO LLC	121 Ninth ST	\$300,888.00	230	\$1,813.44	\$1,926.78
0790004000700	CARELL OHIO LLC	618 Main ST	\$325,066.00	82	\$1,103.47	\$1,172.43
0790004000800	CARELL OHIO LLC	624 Main ST	\$204,477.00	40	\$634.59	\$674.26
1450001012400	CARELL OHIO LLC	212 Fourth ST	\$3,139,160.50	394	\$8,611.18	\$9,149.38
1450001029100	CARELL OHIO LLC	106 Third ST	\$414,403.50	215	\$1,974.50	\$2,097.91
1450001044900	CARELL OHIO LLC	Fifth ST	\$101,577.00	166	\$1,066.33	\$1,132.97
0840006014500	CARPENTER PETER J & CAROLYN D	400 Pike ST	\$175,045.50	6	\$398.09	\$422.97
0840006006200	CARTY JAMES B	400 Pike ST	\$87,328.50	6	\$214.06	\$227.44
0770001009500	CASKEY JAMES B	121 Ninth ST	\$253,172.50	41	\$741.90	\$788.27
0770001016400	CASKEY JAMES B	121 Ninth ST	\$798.00	0	\$1.67	\$1.78
0770003013000	CHAN JIMMY S TR	16 Seventh ST	\$121,691.50	63	\$579.12	\$615.32
0780001010700	CINCINNATI ASSOCIATION FOR THE PERF	600 Walnut ST	\$647,850.00	148	\$2,119.91	\$2,252.40
1450002028700	CINCINNATI ATHLETIC CLUB	109 Shillito PL	\$60,368.00	50	\$383.65	\$407.62
0760002010900	CINCINNATI AUTOMOBILE CLUB	1014 Race ST	\$1,270,997.00	761	\$6,578.02	\$6,989.14
0780002002000	CINCINNATI BAR ASSOCIATION THE	225 Sixth ST	\$723,450.00	338	\$3,255.09	\$3,458.53
0750001024400	CITY OF CINCINNATI	Sycamore ST	\$0.00	0	\$0.00	\$0.00
0750001024500	CITY OF CINCINNATI	Eggleston AV	\$0.00	0	\$0.00	\$0.00
0750001024600	CITY OF CINCINNATI	Sycamore ST	\$0.00	0	\$0.00	\$0.00
0760001023400	CITY OF CINCINNATI	250 Court ST	\$54,677.00	58	\$412.82	\$438.63
0770001010200	CITY OF CINCINNATI	120 Garfield PL	\$1,979,617.50	504	\$6,743.79	\$7,165.28
0770001011200	CITY OF CINCINNATI	110 Garfield PL	\$172,182.50	244	\$1,615.37	\$1,716.33

ParcelID	Property Owner Name	Property Address	Assessed Value	FrontFootage	2022-2023 Assessment	2024-2025 Assessment
0770001017600	CITY OF CINCINNATI	Elm ST	\$0.00	0	\$0.00	\$0.00
0770002030700	CITY OF CINCINNATI	Seventh ST	\$0.00	0	\$0.00	\$0.00
0770002030800	CITY OF CINCINNATI	Seventh ST	\$0.00	176	\$904.61	\$961.15
0770002030900	CITY OF CINCINNATI	Vine ST	\$0.00	276	\$1,418.59	\$1,507.26
0770002033200	CITY OF CINCINNATI	Fifth ST	\$0.00	276	\$1,418.59	\$1,507.26
0770002033400	CITY OF CINCINNATI	Vine ST	\$0.00	276	\$1,418.59	\$1,507.26
0770003005800	CITY OF CINCINNATI	702 Race ST	\$1,261,400.00	375	\$4,573.91	\$4,859.77
0780003017300	CITY OF CINCINNATI	442 Commercial SQ	\$43,106.00	0	\$90.44	\$96.09
0790001017300	CITY OF CINCINNATI	119 Central PK	\$5,043,202.50	751	\$14,440.85	\$15,343.41
0790003018300	CITY OF CINCINNATI	Eggleston AV	\$0.00	0	\$0.00	\$0.00
0790004015700	CITY OF CINCINNATI	345 Seventh ST	\$3,662,764.00	320	\$9,329.37	\$9,912.46
0790004018200	CITY OF CINCINNATI	716 Sycamore ST	\$3,530,870.00	617	\$10,579.18	\$11,240.38
0790004028300	CITY OF CINCINNATI	Seventh ST	\$0.00	0	\$0.00	\$0.00
0790004028400	CITY OF CINCINNATI	Seventh ST	\$0.00	0	\$0.00	\$0.00
0790004028500	CITY OF CINCINNATI	Seventh ST	\$0.00	0	\$0.00	\$0.00
0820004009700	CITY OF CINCINNATI	Walnut ST	\$0.00	0	\$0.00	\$0.00
0830001006400	CITY OF CINCINNATI	Fifth ST	\$5,197,955.00	266	\$12,272.71	\$13,039.75
08300010A6400	CITY OF CINCINNATI	416 Vine ST	\$2,093,703.50	266	\$5,759.87	\$6,119.86
08300010B6400	CITY OF CINCINNATI	21 Fifth ST	\$14,741,954.50	266	\$32,296.40	\$34,314.92
08300010C6400	CITY OF CINCINNATI	425 Walnut ST	\$15,881,554.50	266	\$34,687.32	\$36,855.28
0830007000100	CITY OF CINCINNATI	150 Pete Rose WY	\$945,525.00	1,254	\$8,429.10	\$8,955.92
0830007000900	CITY OF CINCINNATI	Pete Rose WY	\$494,357.50	1,154	\$6,968.55	\$7,404.09
0830007001000	CITY OF CINCINNATI	Pete Rose WY	\$0.00	0	\$0.00	\$0.00
0830007001500	CITY OF CINCINNATI	Vine ST	\$0.00	0	\$0.00	\$0.00
0830007001600	CITY OF CINCINNATI	Vine ST	\$0.00	0	\$0.00	\$0.00
0830007004100	CITY OF CINCINNATI	115 Joe Nuxhall WA	\$2,146,382.00	258	\$5,829.27	\$6,193.60
0830007004400	CITY OF CINCINNATI	Mehring WY	\$0.00	0	\$0.00	\$0.00
0830007004600	CITY OF CINCINNATI	Theodore M Berry WA	\$1,451,520.00	752	\$6,910.50	\$7,342.41
0830007004700	CITY OF CINCINNATI	Walnut ST	\$0.00	0	\$0.00	\$0.00
0830007004800	CITY OF CINCINNATI	Rosa Parks ST	\$0.00	0	\$0.00	\$0.00
0830007004900	CITY OF CINCINNATI	Freedom WY	\$0.00	0	\$0.00	\$0.00
0830007005000	CITY OF CINCINNATI	182 Race ST	\$0.00	0	\$0.00	\$0.00
0830007005100	CITY OF CINCINNATI	Freedom WY	\$0.00	0	\$0.00	\$0.00
0830007005200	CITY OF CINCINNATI	Freedom WY	\$0.00	0	\$0.00	\$0.00
0830007005300	CITY OF CINCINNATI	Mehring WA	\$0.00	0	\$0.00	\$0.00
0830007006900	CITY OF CINCINNATI	Race ST	\$0.00	0	\$0.00	\$0.00
0830007007000	CITY OF CINCINNATI	Race ST	\$0.00	0	\$0.00	\$0.00
0830007008300	CITY OF CINCINNATI	166 Freedom WY	\$0.00	0	\$0.00	\$0.00
0830008000100	CITY OF CINCINNATI	309 Third ST	\$1,348,697.00	1,371	\$9,876.33	\$10,493.60
0830008000200	CITY OF CINCINNATI	Elm ST	\$0.00	0	\$0.00	\$0.00
0830008000300	CITY OF CINCINNATI	Race ST	\$0.00	0	\$0.00	\$0.00

ParcelID	Property Owner Name	Property Address	Assessed Value	FrontFootage	2022-2023 Assessment	2024-2025 Assessment
0830008000400	CITY OF CINCINNATI	Vine ST	\$0.00	0	\$0.00	\$0.00
0830008000500	CITY OF CINCINNATI	Central AV	\$0.00	0	\$0.00	\$0.00
0830008000600	CITY OF CINCINNATI	Elm ST	\$552,156.50	0	\$1,158.45	\$1,230.85
0830009000100	CITY OF CINCINNATI	Walnut ST	\$0.00	0	\$0.00	\$0.00
0830009000200	CITY OF CINCINNATI	Main ST	\$0.00	0	\$0.00	\$0.00
0830009000300	CITY OF CINCINNATI	375 Third ST	\$524,555.50	0	\$1,100.54	\$1,169.32
0830009000400	CITY OF CINCINNATI	50 E 2nd ST	\$427,661.50	0	\$897.25	\$953.33
0840003020000	CITY OF CINCINNATI	Pike ST	\$0.00	16	\$82.24	\$87.38
0840004006790	CITY OF CINCINNATI	200 Simpkinson WA	\$0.00	0	\$0.00	\$0.00
0840004014800	CITY OF CINCINNATI	Mehring WY	\$0.00	0	\$0.00	\$0.00
0840004023800	CITY OF CINCINNATI	Mehring WY	\$0.00	0	\$0.00	\$0.00
0840004023900	CITY OF CINCINNATI	Mehring WY	\$0.00	0	\$0.00	\$0.00
0840004024000	CITY OF CINCINNATI	Second ST	\$0.00	0	\$0.00	\$0.00
0840004024500	CITY OF CINCINNATI	295 Broadway	\$0.00	0	\$0.00	\$0.00
0840005006600	CITY OF CINCINNATI	Third ST	\$87,769.50	20	\$286.94	\$304.87
0840005006890	CITY OF CINCINNATI	Third ST	\$31,230.50	25	\$194.02	\$206.14
0840005006990	CITY OF CINCINNATI	Third ST	\$37,415.00	30	\$232.69	\$247.24
0840005007000	CITY OF CINCINNATI	627 Third ST	\$11,819.50	19	\$122.45	\$130.11
0840005007100	CITY OF CINCINNATI	Third ST	\$23,453.50	19	\$146.86	\$156.04
0840005007300	CITY OF CINCINNATI	633 Third ST	\$9,901.50	95	\$509.06	\$540.87
0840005007400	CITY OF CINCINNATI	Butler ST	\$10,216.50	18	\$113.95	\$121.07
0840005007500	CITY OF CINCINNATI	Butler ST	\$7,472.50	13	\$82.50	\$87.65
0840005007600	CITY OF CINCINNATI	253 Butler ST	\$7,437.50	13	\$82.42	\$87.57
0840005007700	CITY OF CINCINNATI	251 Butler ST	\$7,472.50	13	\$82.50	\$87.65
0840005007800	CITY OF CINCINNATI	Butler ST	\$7,346.50	13	\$82.23	\$87.37
0840005007900	CITY OF CINCINNATI	Butler ST	\$107,488.50	11	\$282.05	\$299.68
0840005008390	CITY OF CINCINNATI	Pearl ST	\$49,472.50	44	\$329.95	\$350.57
0840005008590	CITY OF CINCINNATI	Butler ST	\$13,356.00	25	\$156.52	\$166.30
0840005008600	CITY OF CINCINNATI	Butler ST	\$10,685.50	20	\$125.22	\$133.04
0840005008790	CITY OF CINCINNATI	Butler ST	\$10,685.50	20	\$125.22	\$133.04
0840005008800	CITY OF CINCINNATI	Butler ST	\$12,369.00	20	\$128.75	\$136.79
0840005009090	CITY OF CINCINNATI	Pearl ST	\$12,369.00	20	\$128.75	\$136.79
0840005009100	CITY OF CINCINNATI	Second ST	\$24,741.50	20	\$154.71	\$164.37
0840005012200	CITY OF CINCINNATI	Second ST	\$0.00	0	\$0.00	\$0.00
0840005012300	CITY OF CINCINNATI	Second ST	\$0.00	0	\$0.00	\$0.00
0840005015900	CITY OF CINCINNATI	Pete Rose WY	\$0.00	0	\$0.00	\$0.00
0840005027100	CITY OF CINCINNATI	614 Pearl ST	\$137,599.00	90	\$751.27	\$798.23
0840005027800	CITY OF CINCINNATI	Third ST	\$8,452.50	15	\$94.83	\$100.76
0840006001900	CITY OF CINCINNATI	421 Butler ST	\$113,865.50	0	\$238.89	\$253.83
0840006004200	CITY OF CINCINNATI	Culvert ST	\$40,201.00	0	\$84.34	\$89.61
0840006005000	CITY OF CINCINNATI	Eggleston AV	\$202,552.00	220	\$1,555.73	\$1,652.96

ParcelID	Property Owner Name	Property Address	Assessed Value	FrontFootage	2022-2023 Assessment	2024-2025 Assessment
1450001021500	CITY OF CINCINNATI	Race ST	\$969,892.00	430	\$4,245.00	\$4,510.31
1450001043300	CITY OF CINCINNATI	Fourth ST	\$0.00	0	\$0.00	\$0.00
1450001043600	CITY OF CINCINNATI	409 Race ST	\$892,930.50	139	\$2,587.84	\$2,749.58
1450001A21500	CITY OF CINCINNATI	Fifth ST	\$429,688.00	430	\$3,111.63	\$3,306.11
1450001B21500	CITY OF CINCINNATI	Fifth ST	\$1,769,281.50	430	\$5,922.15	\$6,292.29
1450002005690	CITY OF CINCINNATI	343 Sixth ST	\$0.00	0	\$0.00	\$0.00
1450002007290	CITY OF CINCINNATI	514 Central AV	\$0.00	0	\$0.00	\$0.00
1450002007390	CITY OF CINCINNATI	516 Central AV	\$0.00	0	\$0.00	\$0.00
1450002007490	CITY OF CINCINNATI	520 Central AV	\$0.00	0	\$0.00	\$0.00
1450002008890	CITY OF CINCINNATI	500 Central AV	\$0.00	0	\$0.00	\$0.00
1450002008990	CITY OF CINCINNATI	500 Central AV	\$0.00	0	\$0.00	\$0.00
1450002010590	CITY OF CINCINNATI	500 Central AV	\$0.00	0	\$0.00	\$0.00
1450002024000	CITY OF CINCINNATI	137 Seventh ST	\$37,100.00	700	\$3,675.72	\$3,905.45
1450002029500	CITY OF CINCINNATI	134 Sixth ST	\$0.00	0	\$0.00	\$0.00
1450002030000	CITY OF CINCINNATI	114 Sixth ST	\$1,728,618.50	380	\$5,579.85	\$5,928.59
1450002041200	CITY OF CINCINNATI	Sixth ST	\$0.00	0	\$0.00	\$0.00
1450002041300	CITY OF CINCINNATI	Sixth ST	\$0.00	0	\$0.00	\$0.00
1450002041900	CITY OF CINCINNATI	Sixth ST	\$0.00	0	\$0.00	\$0.00
1450002042000	CITY OF CINCINNATI	Sixth ST	\$0.00	0	\$0.00	\$0.00
1450002042100	CITY OF CINCINNATI	Fifth ST	\$0.00	0	\$0.00	\$0.00
1450002042200	CITY OF CINCINNATI	137 Seventh ST	\$627,826.50	691	\$4,868.83	\$5,173.13
1450002042400	CITY OF CINCINNATI	655 Plum ST	\$4,337,266.50	705	\$12,723.34	\$13,518.55
1450002042700	CITY OF CINCINNATI	339 Seventh ST	\$2,982,721.00	679	\$9,747.81	\$10,357.05
1450002042800	CITY OF CINCINNATI	Plum ST	\$0.00	0	\$0.00	\$0.00
1450002042900	CITY OF CINCINNATI	Seventh ST	\$2,583,014.00	691	\$8,970.89	\$9,531.57
1450002043000	CITY OF CINCINNATI	Sixth ST	\$0.00	0	\$0.00	\$0.00
1450002043100	CITY OF CINCINNATI	Sixth ST	\$0.00	0	\$0.00	\$0.00
1450002043200	CITY OF CINCINNATI	Sixth ST	\$0.00	0	\$0.00	\$0.00
1450002043400	CITY OF CINCINNATI	Race ST	\$11,782,298.50	277	\$26,143.46	\$27,777.43
1460006015200	CITY OF CINCINNATI	Central AV	\$0.00	0	\$0.00	\$0.00
0760002018000	CINCINNATI FREIE PRESSE LLC	905 Vine ST	\$102,662.00	52	\$482.66	\$512.83
0760002018100	CINCINNATI FREIE PRESSE LLC	901 Vine ST	\$70,570.50	173	\$1,037.25	\$1,102.08
0840006016800	CLAYTON JONNA RUTH	400 Pike ST	\$203,749.00	6	\$458.31	\$486.96
0770002001100	COLLINS DAVID S & SARAH A RICE-COLLIN	632 Race ST	\$177,334.50	132	\$1,050.51	\$1,116.17
0780002002600	COLUMBIA DEVELOPMENT CORPORATIO	250 Fifth ST	\$14,604,891.00	369	\$32,538.24	\$34,571.88
0780002003100	COLUMBIA DEVELOPMENT CORPORATIO	250 Fifth ST	\$1,477,059.50	456	\$5,442.69	\$5,782.86
0780002003900	COLUMBIA DEVELOPMENT CORPORATIO	250 Fifth ST	\$37,565.50	15	\$155.91	\$165.66
0780002004000	COLUMBIA DEVELOPMENT CORPORATIO	250 Fifth ST	\$175,297.50	43	\$588.79	\$625.59
0780002004200	COLUMBIA DEVELOPMENT CORPORATIO	250 Fifth ST	\$100,170.00	20	\$312.96	\$332.52
0780002010800	COLUMBIA DEVELOPMENT CORPORATIO	250 Fifth ST	\$136,531.50	34	\$461.20	\$490.03
0790004004000	COLUMBIA MOTOR SALES CO	208 Seventh ST	\$433,821.50	487	\$3,413.27	\$3,626.60

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0790004005200	COLUMBIA MOTOR SALES CO	Whetstone AL	\$54,278.00	83	\$540.48	\$574.26
0790004004100	COLUMBIA REI LLC	716 Main ST	\$157,489.50	221	\$1,466.32	\$1,557.97
0790004009200	COMMUNITY LAW CENTER REAL ESTATE	217 Ninth ST	\$1,217,562.50	452	\$4,877.70	\$5,182.56
0790001015700	CONVERSA LANGUAGE CENTER INC	817 Main ST	\$84,140.00	5	\$202.23	\$214.87
0760001027700	COURT & ELM STREET PROPERTIES LLC	219 Court ST	\$286,013.00	454	\$2,933.55	\$3,116.90
0760001021200	COURT STREET CENTER LLC	250 Court ST	\$2,387,416.50	769	\$8,961.43	\$9,521.52
0830001035600	COYLE SETH & NATALIE DESANTIS	15 Fourth ST	\$78,925.00	6	\$196.43	\$208.70
0760001008500	CP-327 W COURT LLC	327 Court ST	\$217,399.00	592	\$3,498.89	\$3,717.58
0760001029800	CP-908 PLUM STREET LLC	908 Plum ST	\$189,238.00	447	\$2,694.54	\$2,862.94
0760001005900	CP-COURT & PLUM LTD PRT	1014 Central AV	\$551,407.50	665	\$4,574.87	\$4,860.79
0840006016300	CRABLE ANN	400 Pike ST	\$168,682.50	6	\$384.74	\$408.79
0790001015600	D R M & ACCOCIATES	817 Main ST	\$84,140.00	5	\$202.23	\$214.87
1450001037400	DAVIS KYLE G	353 Fourth ST	\$81,235.00	6	\$201.27	\$213.85
0760002014800	DAY EARL B	914 Race ST	\$64,330.00	121	\$756.89	\$804.19
0840006016200	DAY JENNIFER L	400 Pike ST	\$178,227.00	6	\$404.77	\$430.06
0830001040600	DEBLASIO ANTHONY L & KATHRYN A HOL	417 Vine ST	\$75,971.00	3	\$174.81	\$185.74
0760002017000	DENNIS PROPERITES LLC	20 Ninth ST	\$135,499.00	48	\$530.99	\$564.18
0840006003800	DICK SCOTT M	412 Butler ST	\$28,500.50	72	\$429.86	\$456.73
0840006004700	DICK SCOTT M	301 Eggleston AV	\$382,189.50	484	\$3,289.53	\$3,495.12
0760002028200	DIERINGER RICHARD E	19 Court ST	\$74,238.50	12	\$217.43	\$231.02
0830001010500	DIXIE TERMINAL CORPORATION	40 Ogden PL	\$48,681.50	16	\$184.37	\$195.90
0830001010800	DIXIE TERMINAL CORPORATION	39 Fourth ST	\$207,252.50	40	\$640.42	\$680.44
0830001010900	DIXIE TERMINAL CORPORATION	49 Fourth ST	\$3,255,049.00	341	\$8,581.90	\$9,118.27
0830001011500	DIXIE TERMINAL CORPORATION	308 Vine ST	\$564,175.50	160	\$2,006.04	\$2,131.41
0830001011600	DIXIE TERMINAL CORPORATION	18 Third ST	\$2,223,910.50	284	\$6,125.57	\$6,508.41
0830001012000	DIXIE TERMINAL CORPORATION	Walnut ST	\$96,194.00	25	\$330.31	\$350.96
0830001012100	DIXIE TERMINAL CORPORATION	315 Third ST	\$1,116,139.50	272	\$3,739.74	\$3,973.47
0830001012200	DIXIE TERMINAL CORPORATION	2 Third ST	\$754,050.50	160	\$2,404.40	\$2,554.68
0830001012400	DIXIE TERMINAL CORPORATION	12 Third ST	\$335,457.50	160	\$1,526.18	\$1,621.56
0840006004900	DJJ HOLDING CORPORATION	404 Culvert ST	\$125,195.00	322	\$1,917.69	\$2,037.55
0840006005100	DJJ HOLDING CORPORATION	419 Eggleston AV	\$598,055.50	723	\$4,970.85	\$5,281.52
0760001027000	DONOVAN SEAN D	237 Court ST	\$182,700.00	20	\$486.11	\$516.49
0760001038300	DONOVAN SEAN D	235 Court ST	\$182,700.00	20	\$486.11	\$516.49
0760002016300	DONOVAN SEAN D	908 Race ST	\$157,024.00	217	\$1,444.79	\$1,535.09
0760002027900	DONOVAN SEAN D	Race ST	\$4,340.00	10	\$60.50	\$64.29
0770002013700	DP 12 LLC	35 Seventh ST	\$1,511,842.50	331	\$4,873.19	\$5,177.77
0830001004800	DRURY DEVELOPMENT CORPORATION	320 Race ST	\$101,045.00	110	\$777.38	\$825.96
0830001005000	DRURY DEVELOPMENT CORPORATION	312 Race ST	\$202,947.50	60	\$734.18	\$780.07
0830001005200	DRURY DEVELOPMENT CORPORATION	308 Race ST	\$236,775.00	30	\$650.96	\$691.64
0830001005300	DRURY DEVELOPMENT CORPORATION	38 Third ST	\$125,468.00	123	\$895.44	\$951.40
0830001005400	DRURY DEVELOPMENT CORPORATION	34 Third ST	\$62,254.50	15	\$207.71	\$220.69

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0830001005500	DRURY DEVELOPMENT CORPORATION	30 Third ST	\$110,463.50	31	\$391.09	\$415.53
0830001021600	DUKE ENERGY OHIO INC C/O TAX DEPART	137-14 Fourth ST	\$2,452,107.00	237	\$6,362.76	\$6,760.43
0760002028300	DYE JENNIFER M & FLOYD D	19 Court ST	\$74,536.00	12	\$218.06	\$231.69
0790004024000	EAST 8TH PARKING LLC	326 Eighth ST	\$148,043.00	150	\$1,081.58	\$1,149.17
0760002016500	ELEVATION COMMUNICATIONS LLC	906 Race ST	\$110,260.50	212	\$1,320.98	\$1,403.54
0760002023300	ELLIOTT DAVID PARTNERS	13 Court ST	\$134,067.50	39	\$481.73	\$511.84
1450001014200	ELM 411 LLC	417 Elm ST	\$105,675.50	39	\$422.16	\$448.55
0770002028100	ENZWEILER GARY J	26 Sixth ST	\$153,212.50	7	\$357.42	\$379.76
0770001005300	ERNST MATT	212 Eighth ST	\$88,578.00	41	\$396.57	\$421.36
0790001018100	ESTE INVESTORS LTD	124 Seventh ST	\$0.00	145	\$745.28	\$791.86
0840006016900	EVERHART JOSEPH L & EVELYN M	400 Pike ST	\$90,380.50	6	\$220.46	\$234.24
0830001032400	FANNIN REX G	15 Fourth ST	\$148,970.50	6	\$343.38	\$364.85
0830001017390	FEDERAL RESERVE BANK OF CLEVELAND	140 Fourth ST	\$29,403.50	27	\$200.47	\$212.99
0830001019600	FEDERAL RESERVE BANK OF CLEVELAND	156 Fourth ST	\$135,229.50	94	\$766.86	\$814.79
0830001025900	FEDERAL RESERVE BANK OF CLEVELAND	150 Fourth ST	\$3,809,372.00	473	\$10,423.35	\$11,074.81
0830001026000	FEDERAL RESERVE BANK OF CLEVELAND	Fifth ST	\$94,661.00	17	\$285.98	\$303.85
0840006014100	FEHR FREDERICK W IV	400 Pike ST	\$87,220.00	6	\$213.83	\$227.19
0770002017700	FIFTH THIRD BANK	511 Walnut ST	\$17,166,226.00	276	\$37,434.01	\$39,773.64
0760002014900	FINE PHYLLIS G	27 Court ST	\$120,806.00	266	\$1,620.65	\$1,721.94
0760002015400	FINE PHYLLIS G	15 Court ST	\$55,296.50	64	\$444.96	\$472.77
0760002015500	FINE PHYLLIS G	11 Court ST	\$60,406.50	196	\$1,134.14	\$1,205.03
0760001008300	FINE TAMMY L	1001 Plum ST	\$39,193.00	120	\$699.01	\$742.70
0760001008400	FINE TAMMY L	302 Court ST	\$18,529.00	48	\$285.59	\$303.44
0760001037400	FINE TAMMY L	Court ST	\$2,996.00	5	\$31.98	\$33.98
0830001039000	FOURTH NATIONAL REALTY LLC	417 Vine ST	\$72,345.00	3	\$167.20	\$177.65
1450001028900	FOURTH NATIONAL REALTY LLC	112 Third ST	\$111,233.50	28	\$377.29	\$400.87
1450001029000	FOURTH NATIONAL REALTY LLC	108 Third ST	\$109,851.00	27	\$369.25	\$392.33
0840006014700	GAFFIN VICTOR L	400 Pike ST	\$169,904.00	6	\$387.30	\$411.51
0840006014300	GAY NANCY TR	400 Pike ST	\$159,673.50	6	\$365.84	\$388.71
0770001009300	GDR PROPERTIES LLC	125 Ninth ST	\$248,500.00	57	\$814.33	\$865.23
0840006012900	GEARHART WILLIAM M & JOSETTE L	400 Pike ST	\$233,698.50	6	\$521.15	\$553.72
0790001006500	GEORGES PETER C	811 Main ST	\$55,958.00	16	\$199.64	\$212.12
0760001011600	GOODALL PROPERTIES LTD	910 Central AV	\$18,431.00	137	\$742.83	\$789.25
0760001011700	GOODALL PROPERTIES LTD	908 Central AV	\$36,862.00	82	\$498.80	\$529.98
0760001011900	GOODALL PROPERTIES LTD	904 Central AV	\$17,808.00	40	\$242.96	\$258.14
0760001012000	GOODALL PROPERTIES LTD	330 Ninth ST	\$83,317.50	88	\$627.11	\$666.30
0760001012100	GOODALL PROPERTIES LTD	324 Ninth ST	\$252,686.00	103	\$1,059.55	\$1,125.77
0790004022600	GOODYEAR TIRE & RUBBER CO	317 Ninth ST	\$608,167.00	413	\$3,398.71	\$3,611.13
0840006003900	GRAY GILBERT L	437 Butler ST	\$14,920.50	53	\$303.72	\$322.70
0840006004000	GRAY GILBERT L	418 Butler ST	\$8,179.50	30	\$171.36	\$182.07
0840006004100	GRAY GILBERT L	421 Culvert ST	\$15,774.50	236	\$1,246.10	\$1,323.98

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0840006004300	GRAY GILBERT L	439 Culvert ST	\$137,448.50	360	\$2,138.71	\$2,272.38
0840006014200	GROSSMAN JOANNE B TR	400 Pike ST	\$322,479.50	6	\$707.41	\$751.63
0840006010300	GRUNN ROBERT L	400 Pike ST	\$157,416.00	6	\$361.10	\$383.67
0750001014790	HAMILTON COUNTY COMMRS BOARD OF 1000 Sycamore ST		\$33,414,059.00	1,359	\$77,089.05	\$81,907.11
0830005000300	HAMILTON COUNTY COMMRS BOARD OF Mehring WA		\$0.00	0	\$0.00	\$0.00
0830007001400	HAMILTON COUNTY COMMRS BOARD OF 50 Freedom WY		\$5,474,140.00	682	\$14,990.33	\$15,927.22
0830007002900	HAMILTON COUNTY COMMRS BOARD OF 140 Marian Spencer WY		\$5,469,145.50	392	\$13,489.30	\$14,332.38
0830007003200	HAMILTON COUNTY COMMRS BOARD OF 55 Freedom WY		\$560,434.00	371	\$3,082.69	\$3,275.36
0830007006700	HAMILTON COUNTY COMMRS BOARD OF Race ST		\$0.00	141	\$724.72	\$770.01
0830007007100	HAMILTON COUNTY COMMRS BOARD OF Race ST		\$6,171,525.50	837	\$17,250.15	\$18,328.28
0830007007200	HAMILTON COUNTY COMMRS BOARD OF		\$2,833,586.00	837	\$10,247.02	\$10,887.46
0830007007300	HAMILTON COUNTY COMMRS BOARD OF Freedom WY		\$0.00	0	\$0.00	\$0.00
0830007007600	HAMILTON COUNTY COMMRS BOARD OF Race ST		\$0.00	159	\$817.23	\$868.31
0830007007700	HAMILTON COUNTY COMMRS BOARD OF Freedom WY		\$0.00	475	\$2,441.42	\$2,594.01
0830007007800	HAMILTON COUNTY COMMRS BOARD OF Race ST		\$0.00	136	\$699.02	\$742.71
0830007008000	HAMILTON COUNTY COMMRS BOARD OF Race ST		\$0.00	148	\$760.70	\$808.24
0830007008400	HAMILTON COUNTY COMMRS BOARD OF		\$0.00	940	\$4,831.45	\$5,133.41
0830007008500	HAMILTON COUNTY COMMRS BOARD OF		\$0.00	940	\$4,831.45	\$5,133.41
0830007008600	HAMILTON COUNTY COMMRS BOARD OF		\$0.00	328	\$1,685.87	\$1,791.23
0830007008700	HAMILTON COUNTY COMMRS BOARD OF		\$0.00	328	\$1,685.87	\$1,791.23
0830007008800	HAMILTON COUNTY COMMRS BOARD OF		\$0.00	335	\$1,721.84	\$1,829.46
0830007008900	HAMILTON COUNTY COMMRS BOARD OF		\$0.00	129	\$663.04	\$704.48
0840004015100	HAMILTON COUNTY COMMRS BOARD OF 475 Pete Rose WY		\$5,081,741.00	1,151	\$16,577.64	\$17,613.75
0840006012100	HAMMEL BARBARA JANE & SANDRA GAIL	400 Pike ST	\$91,175.00	6	\$222.13	\$236.01
1450001038500	HANGER KATHERINE MARIE	353 Fourth ST	\$82,236.00	6	\$203.37	\$216.08
0830001031100	HANNERS SUZANNE L & PATRICIA B FAHE	18 Fourth ST	\$113,869.00	9	\$285.16	\$302.98
0840006006500	HARTSOCK MARCIA LINDA	400 Pike ST	\$155,067.50	6	\$356.18	\$378.44
0790001015900	HEIS FOREST & DANIEL J WENSTRUP	817 Main ST	\$84,745.50	5	\$203.50	\$216.22
0770002027200	HERR JOSEPH R	26 Sixth ST	\$74,203.50	7	\$191.66	\$203.64
0770002012300	HERTZ CENTER AT 600 VINE LLC	600 Vine ST	\$17,622,500.00	748	\$40,817.30	\$43,368.38
0770002026000	HILL BRIAN P & GRACE A	637 Walnut ST	\$207,263.00	10	\$486.24	\$516.63
0830001021300	HOLLAND PEN BUILDING CO LTD	125 Fourth ST	\$100,124.50	70	\$569.85	\$605.47
0830001021400	HOLLAND PEN BUILDING CO LTD	127 Fourth ST	\$94,374.00	20	\$300.80	\$319.60
0830001021500	HOLLAND PEN BUILDING CO LTD	133 Fourth ST	\$176,501.50	38	\$565.62	\$600.97
0840006009900	HOLLIDAY DAVID G & BETSY A LEIGH	400 Pike ST	\$149,684.50	6	\$344.88	\$366.44
0780001008702	HOMAN CLARA & FRANCES	Gano AL	\$1,309.00	1	\$7.89	\$8.38
0830001037200	IMWALLE DAVID O	15 Fourth ST	\$110,309.50	6	\$262.27	\$278.66
0790002001600	ISMAIL BASHEER H	913 Sycamore ST	\$122,654.00	118	\$863.83	\$917.82
0840006011600	JENNEWEIN CAROL L	400 Pike ST	\$295,022.00	6	\$649.81	\$690.42
1450001038200	JHAVERI ANAND P & HEMAL PATEL	353 Fourth ST	\$92,386.00	6	\$224.67	\$238.71
0770001004500	JJW INVESTMENTS LTD	211 Ninth ST	\$102,938.50	135	\$909.85	\$966.71

ParcelID	Property Owner Name	Property Address	Assessed Value	FrontFootage	2022-2023 Assessment	2024-2025 Assessment
1450001040000	JONES JOEL	353 Fourth ST	\$95,970.00	6	\$232.19	\$246.70
0830001038600	JOYCE MARTIN H III & SHIRLEY A	15 Fourth ST	\$179,207.00	6	\$406.82	\$432.25
0760001025300	K & S LTD	138 Court ST	\$61,225.50	49	\$380.31	\$404.07
0760001025400	K & S LTD	134 Court ST	\$44,089.50	174	\$986.83	\$1,048.51
0790001015500	KABG PROPERTIES LLC	817 Main ST	\$54,827.50	5	\$140.73	\$149.53
0790001016000	KABG PROPERTIES LLC	817 Main ST	\$30,968.00	5	\$90.67	\$96.34
0830001040100	KAIT RICHARD E	417 Vine ST	\$115,626.00	3	\$258.01	\$274.13
0790001001600	KEEN INVESTMENT INC	120 Seventh ST	\$726,281.50	212	\$2,613.41	\$2,776.75
0830001031700	KELLEHER T WILLIAM TR	18 Fourth ST	\$113,869.00	9	\$285.16	\$302.98
1450001040900	KLOSTERMAN KENNETH F JR	353 Fourth ST	\$135,250.50	6	\$314.60	\$334.26
1450001026400	KOCH BUILDINGS INC	129 Fourth ST	\$203,346.50	70	\$786.42	\$835.57
1450001036200	KOHLHEPP AARON C	353 Fourth ST	\$88,574.50	6	\$216.67	\$230.21
0790001015400	KRELLER CONSULTING GROUP INC THE	817 Main ST	\$85,771.00	5	\$205.65	\$218.50
0790001015800	KRELLER CONSULTING GROUP INC THE	817 Main ST	\$84,140.00	5	\$202.23	\$214.87
0760001031300	THE KROGER COMPANY	901 Elm ST	\$322,073.50	320	\$2,320.47	\$2,465.50
0760002012200	THE KROGER COMPANY	1021 Vine ST	\$130,805.50	330	\$1,970.58	\$2,093.74
0760002013900	THE KROGER COMPANY	1015 Vine ST	\$1,181,358.50	428	\$4,678.39	\$4,970.79
0760002018200	THE KROGER COMPANY	1014 Vine ST	\$7,805,325.50	613	\$19,526.60	\$20,747.01
0760002019400	THE KROGER COMPANY	1014 Vine ST	\$39,627.00	18	\$175.66	\$186.63
0760002019500	THE KROGER COMPANY	1014 Vine ST	\$52,836.00	25	\$239.35	\$254.31
0770003000100	LANDMARK PHOENIX LLC	812 Race ST	\$371,780.50	423	\$2,954.16	\$3,138.80
0790001003800	LAST CITADEL LLC THE	114 Eighth ST	\$274,207.50	25	\$703.79	\$747.78
0790001003900	LAST CITADEL LLC THE	114 Eighth ST	\$56,623.00	116	\$715.02	\$759.71
0770001002900	LAZ ENTERPRISES LTD	227 Ninth ST	\$46,767.00	59	\$401.37	\$426.45
0840006010600	LEE SOONCHA A TR	400 Pike ST	\$175,045.50	6	\$398.09	\$422.97
1450001001100	LEZAM INC	301 Fifth ST	\$107,345.00	124	\$862.55	\$916.46
0760001035400	LI THOMAS ZOUN LIN	909 Race ST	\$73,349.50	65	\$487.98	\$518.48
1450001035800	LIPSCHULTZ PHILLIP II	353 Fourth ST	\$102,049.50	6	\$244.94	\$260.25
0840003013600	LITERARY CLUB THE	500 Fourth ST	\$152,005.00	180	\$1,244.08	\$1,321.84
0760002036000	LOPEZ JANINE P	15 Court ST	\$48,958.00	8	\$143.83	\$152.82
0830001036700	LOVELADY LAUREN	15 Fourth ST	\$94,395.00	6	\$228.88	\$243.19
0790004030100	LUSAIN HOLDINGS 2 LLC	720 Main ST	\$66,216.50	10	\$190.32	\$202.22
1450001041400	LUTZ THOMAS C & SALLY A BUSH	353 Fourth ST	\$171,472.00	6	\$390.59	\$415.01
0840004023500	LYTLE CAPITAL PARTNERS LLC	621 Mehring WY	\$9,656,983.00	315	\$21,879.78	\$23,247.27
0840005012400	LYTLE CAPITAL PARTNERS LLC	621 Mering WY	\$1,589,266.00	96	\$3,827.77	\$4,067.00
1450001002700	M/R REAL ESTATE HOLDINGS LLC	423 Plum ST	\$97,261.50	28	\$347.97	\$369.72
1450001026200	MAIN AUCTION GALLERIES INC	137 Fourth ST	\$163,443.00	53	\$615.32	\$653.78
0790002001200	MANDELL PHILLIP TR & RHEA SUE TR	219 Court ST	\$202,720.00	212	\$1,514.96	\$1,609.64
0790004002800	MARINAKIS STEFANOS & PANAGIOTA	230 Sixth ST	\$98,815.50	31	\$366.65	\$389.57
0790004003000	MARINAKIS STEFANOS & PANAGIOTA	234 Sixth ST	\$72,481.50	23	\$270.29	\$287.18
0790004003100	MARINAKIS STEFANOS & PANAGIOTA	236 Sixth ST	\$75,540.50	92	\$631.35	\$670.81



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1450001041300	MARQUARDT NEIL W	353 Fourth ST	\$162,354.50	6	\$371.47	\$394.68
0760001038900	MAYER KATE L	104 Ninth ST	\$78,984.50	11	\$222.25	\$236.14
0830001014100	MCA CENTER LLC C/O RICHARD ROTHFUS	115 Fifth ST	\$2,152,097.50	337	\$6,247.31	\$6,637.77
0830001016300	MCA CENTER LLC C/O RICHARD ROTHFUS	414 Walnut ST	\$1,096,035.50	150	\$3,070.50	\$3,262.41
0830001025700	MCA CENTER LLC C/O RICHARD ROTHFUS	Walnut ST	\$59,101.00	14	\$195.95	\$208.20
0840006010200	MCCALLUM PHYLLIS L TR & STEVEN W JEI	400 Pike ST	\$332,185.00	6	\$727.78	\$773.26
0760001023700	MERZ RICHARD J JR & LORI DEE	1020 Central PW	\$109,091.50	312	\$1,832.51	\$1,947.04
0760001025200	MERZ RICHARD J JR & LORI DEE	142 Court ST	\$39,518.50	19	\$180.57	\$191.85
0840006009000	MESSER EARL K & DONNA S	400 Pike ST	\$206,521.00	6	\$464.13	\$493.14
0830001036800	MILLER KENNETH S & CARRIE	15 Fourth ST	\$90,391.00	6	\$220.48	\$234.26
0770002028900	MILLER MATTHEW C	26 Sixth ST	\$115,255.00	7	\$277.79	\$295.15
0830001030500	MILLER THOMAS H & CAROLYN	18 Fourth ST	\$113,869.00	9	\$285.16	\$302.98
0840006015500	MITCHELL PATRICK J & BRENDA M KLOOS	400 Pike ST	\$298,851.00	6	\$657.84	\$698.96
0830001038800	MONTAGUE WILLIAM L & KELLY L WITTIC	15 Fourth ST	\$177,450.00	6	\$403.14	\$428.33
0760001028400	MOORE THOMAS W & DOLLIE	912 Plum ST	\$182,749.00	50	\$640.41	\$680.43
0840006014900	MOROSKI LAWANA JEAN	400 Pike ST	\$233,548.00	6	\$520.83	\$553.38
0840006012400	MOROSKI MICHAEL DANIEL	400 Pike ST	\$169,904.00	6	\$387.30	\$411.51
0830001032200	MOTL GERALD P R & ROXANNE L TR	18 Fourth ST	\$108,710.00	9	\$274.34	\$291.48
0760001024400	MY 3 SONS REALTY LLC	109 Central PW	\$116,336.50	272	\$1,642.11	\$1,744.75
0760001024700	MY 3 SONS REALTY LLC	107 Central PW	\$154,028.00	340	\$2,070.70	\$2,200.12
0840006016500	MYERS DAVID & LINDA	400 Pike ST	\$231,742.00	6	\$517.04	\$549.36
0830003000600	NAP WILLIAMS OFFICE BUILDING LLC	212 Third ST	\$715,659.00	191	\$2,483.19	\$2,638.39
0830001003600	NAVARRO CARLOS	6 Fourth ST	\$96,565.00	20	\$305.39	\$324.48
0770002026300	NEXT STAGE LLC	633 Walnut ST	\$95,091.50	10	\$250.90	\$266.59
0770002026400	NEXT STAGE LLC	633 Walnut ST	\$62,618.50	10	\$182.77	\$194.20
0790004001590	NEYER HOLDINGS F LLC	646 Main ST	\$250,929.00	38	\$721.77	\$766.88
0790004027300	NEYER HOLDINGS F LLC	Main ST	\$16,649.50	10	\$86.33	\$91.73
0790004004400	OHIO BOOK STORE INC	726 Main ST	\$137,025.00	50	\$544.48	\$578.51
0830001038900	OLJ LLC	417 Vine ST	\$156,177.00	3	\$343.09	\$364.53
0830001009700	ONE EAST FOURTH INC	1 Fourth ST	\$4,651,230.50	389	\$11,757.86	\$12,492.73
0840006006300	PENSAK PATRICIA N	400 Pike ST	\$316,417.50	6	\$694.70	\$738.11
0840006009600	PETERSON RANDY J	400 Pike ST	\$81,662.00	6	\$202.17	\$214.80
0840006008100	PHILLIPS LINDA J	400 Pike ST	\$85,218.00	6	\$209.63	\$222.73
0770001016900	PIATT PARK ASSOCIATES LIMITED PARTNE	135 Garfield PL	\$4,144.00	0	\$8.69	\$9.24
0770001017000	PIATT PARK ASSOCIATES LIMITED PARTNE	135 Garfield PL	\$1,232,794.50	127	\$3,239.21	\$3,441.66
0770001017100	PIATT PARK ASSOCIATES LIMITED PARTNE	135 Garfield PL	\$73,661.00	127	\$807.30	\$857.76
0770001017200	PIATT PARK ASSOCIATES LIMITED PARTNE	135 Garfield PL	\$40,806.50	127	\$738.37	\$784.52
0770001017300	PIATT PARK ASSOCIATES LIMITED PARTNE	135 Garfield PL	\$5,586.00	127	\$664.48	\$706.01
0770001017400	PIATT PARK ASSOCIATES LIMITED PARTNE	135 Garfield PL	\$208,243.00	127	\$1,089.66	\$1,157.76
0770001017500	PIATT PARK ASSOCIATES LIMITED PARTNE	135 Garfield PL	\$622,233.50	127	\$1,958.23	\$2,080.62
1450001002500	PLUM STREET PARTNERS LLC	308 Perry ST	\$97,321.00	28	\$348.10	\$369.85

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1450001002800	PLUM STREET PARTNERS LLC	421 Plum ST	\$264,355.00	105	\$1,094.31	\$1,162.70
0790001017400	PORT OF GREATER CINCINNATI DEVELOPI	100 Court ST	\$2,542,421.00	712	\$8,993.66	\$9,555.77
0790001017600	PORT OF GREATER CINCINNATI DEVELOPI	1010 Walnut ST	\$10,470,687.50	454	\$24,301.40	\$25,820.24
0790001017700	PORT OF GREATER CINCINNATI DEVELOPI	1010 Walnut ST	\$199,769.50	15	\$496.22	\$527.24
0790001018000	PORT OF GREATER CINCINNATI DEVELOPI	721 Main ST	\$1,551,956.00	224	\$4,407.39	\$4,682.85
0790004028800	PORT OF GREATER CINCINNATI DEVELOPI	Sycamore ST	\$1,923,061.00	296	\$5,556.05	\$5,903.30
0790004028900	PORT OF GREATER CINCINNATI DEVELOPI	Eighth ST	\$7,889,822.50	617	\$19,724.44	\$20,957.21
0790004029000	PORT OF GREATER CINCINNATI DEVELOPI	716 Sycamore ST	\$158,168.50	40	\$537.44	\$571.03
0830001041400	PORT OF GREATER CINCINNATI DEVELOPI	Vine ST	\$0.00	712	\$3,659.56	\$3,888.29
0840005031100	PORT OF GREATER CINCINNATI DEVELOPI	601 Pete Rose WA	\$1,155,738.50	724	\$6,146.03	\$6,530.15
1450001043700	PORT OF GREATER CINCINNATI DEVELOPI	407 Race ST	\$99,214.50	139	\$922.59	\$980.26
1450001043800	PORT OF GREATER CINCINNATI DEVELOPI	Race ST	\$1,413,807.50	139	\$3,680.66	\$3,910.70
1450001045100	PORT OF GREATER CINCINNATI DEVELOPI	Elm ST	\$0.00	420	\$2,158.73	\$2,293.65
1450002014700	PORT OF GREATER CINCINNATI DEVELOPI	6091 Elm ST	\$3,339,000.00	1,035	\$12,325.08	\$13,095.40
1450002034000	PORT OF GREATER CINCINNATI DEVELOPI	150 Fifth ST	\$2,934,550.50	382	\$8,120.22	\$8,627.73
1450002043700	PORT OF GREATER CINCINNATI DEVELOPMENT AUTHORITY THE		\$0.00	25	\$128.50	\$136.53
0770003004100	PRESIDENTIAL PLAZA ASSOCIATES LIMITEI	9 Garfield PL	\$2,117,612.00	325	\$6,113.28	\$6,495.36
0840003003100	PRINCETON PROPERTIES INC	322 Broadway	\$540,291.50	53	\$1,405.96	\$1,493.84
0840003020200	PRINCETON PROPERTIES INC	Broadway	\$18,557.00	51	\$301.06	\$319.88
0780002005000	PROCTER & GAMBLE CO THE	301 Sixth ST	\$12,248,148.50	815	\$29,886.06	\$31,753.94
0780002006400	PROCTER & GAMBLE CO THE	Fifth ST	\$4,123,399.00	812	\$12,824.60	\$13,626.14
0780003000100	PROCTER & GAMBLE CO THE	418 Elm ST	\$25,168,822.00	1,365	\$59,821.06	\$63,559.87
0790003000100	PROCTER & GAMBLE CO THE	600 Broadway	\$532,532.00	556	\$3,975.02	\$4,223.46
0790003001100	PROCTER & GAMBLE CO THE	412 Sixth ST	\$360,794.00	462	\$3,131.56	\$3,327.29
0790003001600	PROCTER & GAMBLE CO THE	407 New ST	\$205,387.00	262	\$1,777.55	\$1,888.64
0790003002100	PROCTER & GAMBLE CO THE	419 New ST	\$34,576.50	29	\$221.60	\$235.45
0790003002200	PROCTER & GAMBLE CO THE	421 New ST	\$101,993.50	175	\$1,113.46	\$1,183.05
0790003002500	PROCTER & GAMBLE CO THE	430 Sixth ST	\$791,553.00	1,277	\$8,224.28	\$8,738.30
0790003004900	PROCTER & GAMBLE CO THE	400 New ST	\$1,385,839.00	534	\$5,652.22	\$6,005.48
0790003012500	PROCTER & GAMBLE CO THE	610 Sixth ST	\$526,151.50	551	\$3,935.94	\$4,181.93
0790004009900	PROCTER & GAMBLE CO THE	306 Sixth ST	\$4,955,447.00	1,215	\$16,641.62	\$17,681.72
0840006008900	PRUITT DAVID W	400 Pike ST	\$168,913.50	6	\$385.23	\$409.30
0760002023500	QC PROPERTIES LTD	17 Court ST	\$130,532.50	85	\$710.75	\$755.17
0840006006800	QUALLS ROXANNE TR	400 Pike ST	\$155,067.50	6	\$356.18	\$378.44
0840002002300	QUEEN CITY CLUB	311 Broadway	\$2,255,533.00	445	\$7,019.42	\$7,458.14
0770001009900	RACE 815 LLC	815 Race ST	\$120,823.50	60	\$561.88	\$597.00
0840006008000	RANDALL LAURA S	400 Pike ST	\$195,499.50	6	\$441.00	\$468.57
0830001032600	FRANK R RECKER & ASSOCIATES CO LPA	15 Fourth ST	\$134,900.50	6	\$313.87	\$333.48
0840006013900	REILLY TIMOTHY P & PATRICIA H	400 Pike ST	\$195,499.50	6	\$441.00	\$468.57
0790004015400	RICHTER & PHILLIPS COMPANY	322 New ST	\$101,353.00	127	\$865.40	\$919.49
0830007003800	RIVERBANKS RENAISSANCE PHASE I-B OV	180 Marian Spencer WY	\$712,820.50	272	\$2,893.56	\$3,074.41

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0790001011400	RKR COMMUNITIES LTD	1029 Main ST	\$90,937.00	99	\$699.63	\$743.36
0790001008400	ROELLER ROBERT K	118 Ninth ST	\$53,959.50	111	\$683.73	\$726.46
0760001026900	RUDD O PIERCE SR TR	239 Court ST	\$85,820.00	21	\$287.99	\$305.99
0760001024300	S E A L PROPERTIES LLC	119 Central PW	\$126,217.00	64	\$593.76	\$630.87
0760002035900	SABLOSKY KEVIN D	15 Court ST	\$50,151.50	8	\$146.34	\$155.48
0780001009600	SAMSAR HOLDINGS LLC	631 Main ST	\$92,813.00	18	\$287.24	\$305.20
1450001036600	SCHWARTZ ROBERT G JR & ERIN MARIE	353 Fourth ST	\$87,458.00	6	\$214.33	\$227.72
0840006012300	SCHWETSCHENAU P ROBERT	400 Pike ST	\$160,797.00	6	\$368.20	\$391.21
0840002006700	SCOTTISH RITE BODIES OF	331 Fifth ST	\$462,612.50	216	\$2,080.78	\$2,210.83
0840006016400	SEGAL JOSEPH J TR & DEBORAH S FRIEDM	400 Pike ST	\$164,433.50	6	\$375.83	\$399.32
0840006015300	SEVERIN KIMBERLY S	400 Pike ST	\$81,662.00	6	\$202.17	\$214.80
0830001035400	SHAWVER ROBERT W & BRENDA J	15 Fourth ST	\$96,344.50	6	\$232.97	\$247.53
0840006016000	SHETTY M V	400 Pike ST	\$153,667.50	6	\$353.24	\$375.32
0840006000100	SHV OIL AND GAS HOLDING COMPANY	300 Pike ST	\$2,100,087.50	723	\$8,122.17	\$8,629.80
0840006004500	SHV OIL AND GAS HOLDING COMPANY	716 Third ST	\$278,708.50	499	\$3,149.52	\$3,346.36
0840006002100	SKY LOFTS LLC	310 Culvert ST	\$1,692,411.00	805	\$7,688.31	\$8,168.83
1450001036700	SMITH ERIC M	353 Fourth ST	\$90,429.50	6	\$220.56	\$234.35
0760001040200	SPURGEON JASON S	104 Ninth ST	\$72,975.00	11	\$209.64	\$222.75
0790004003300	ST XAVIER HIGH SCHOOL INC	Sycamore ST	\$1,231,506.50	610	\$5,719.05	\$6,076.49
0790004007000	STAGNARO EUGENE J JR	808 Main ST	\$54,624.50	30	\$268.80	\$285.60
0770001009400	STETSON ANDREW H	123 Ninth ST	\$159,827.50	40	\$540.92	\$574.73
0770002025700	SWITZER JAY	637 Walnut ST	\$96,519.50	10	\$253.90	\$269.77
0830003002700	SYCAMORE & THIRD REALTY LLC	226 Third ST	\$85,015.00	44	\$404.52	\$429.80
0830003002800	SYCAMORE & THIRD REALTY LLC	232 Third ST	\$29,375.50	26	\$195.27	\$207.47
0830003002900	SYCAMORE & THIRD REALTY LLC	234 Sycamore ST	\$98,598.50	102	\$731.13	\$776.82
0830003010100	SYCAMORE & THIRD REALTY LLC	230 Third ST	\$146,496.00	59	\$610.60	\$648.77
0770003006800	TBMG PROPERTIES LLC	18 Seventh ST	\$344,627.50	73	\$1,098.25	\$1,166.89
0780001006400	TCMH HOLDINGS LLC	615 Main ST	\$162,897.00	52	\$609.04	\$647.10
0830001031500	THESING NOEL	18 Fourth ST	\$113,869.00	9	\$285.16	\$302.98
1450001008700	THIRD STREET ASSOCIATES	318 Third ST	\$287,367.50	87	\$1,050.07	\$1,115.70
0830001010100	THREE EAST FOURTH INC	3 Fourth ST	\$1,302,269.50	196	\$3,739.62	\$3,973.35
0790001011100	TISCH PROPERTIES LLC	927 Main ST	\$226,502.50	202	\$1,513.46	\$1,608.05
0770001010000	TJD PROPERTIES LLC	811 Race ST	\$339,069.50	60	\$1,019.77	\$1,083.51
0770001003600	TOLLBRIDGE DEVELOPER LTD	225 Ninth ST	\$129,062.50	135	\$964.66	\$1,024.95
0830001005600	TORRENCE INVESTMENT COMPANY LTD	30 Third ST	\$494,032.00	91	\$1,504.22	\$1,598.24
0840003003300	UNIVERSITY CLUB OF CINCINNATI THE	401 Broadway	\$409,157.00	49	\$1,110.28	\$1,179.67
0840003020100	UNIVERSITY CLUB OF CINCINNATI THE	Broadway	\$43,708.00	192	\$1,078.55	\$1,145.96
0790004001800	UPSIDE DOWN HOLDING LLC	658 Main ST	\$102,137.00	116	\$810.51	\$861.17
0840006010400	UTENDORF SHARON A	400 Pike ST	\$166,337.50	6	\$379.82	\$403.56
0760002028400	VARJAVANDI NAVID J	19 Court ST	\$78,074.50	12	\$225.48	\$239.57
0760002017700	VINE STREET INTERESTS LLC	907 Vine ST	\$170,271.50	214	\$1,457.16	\$1,548.23

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0770003014800	VULCAN PROPERTY MANAGEMENT CO	30 Garfield PL	\$204,050.00	163	\$1,265.90	\$1,345.02
0770003014900	VULCAN PROPERTY MANAGEMENT CO	30 Garfield PL	\$1,022,829.50	163	\$2,983.73	\$3,170.21
0790001004400	WALNUT TOWERS LTD	898 Walnut ST	\$1,415,064.00	226	\$4,130.46	\$4,388.62
1450001038000	WATKINS MEGHAN M	353 Fourth ST	\$105,654.50	6	\$252.51	\$268.29
1450001034300	WEBSTER VICKI J	335 Fifth ST	\$55,083.00	4	\$136.13	\$144.63
1450001026600	WEST FOURTH LLC	121 Fourth ST	\$500,034.50	107	\$1,599.05	\$1,699.00
0830001032000	WEST RAYMOND	18 Fourth ST	\$108,825.50	9	\$274.58	\$291.74
0840003000100	WESTERN & SOUTHERN LIFE INSURANCE	402 Third ST	\$923,219.50	607	\$5,056.83	\$5,372.88
0840003001400	WESTERN & SOUTHERN LIFE INSURANCE	422 Third ST	\$14,987.00	0	\$31.44	\$33.41
0840003001500	WESTERN & SOUTHERN LIFE INSURANCE	424 Third ST	\$17,262.00	0	\$36.22	\$38.48
0840003001600	WESTERN & SOUTHERN LIFE INSURANCE	424 Third ST	\$16,569.00	0	\$34.76	\$36.94
0840003002500	WESTERN & SOUTHERN LIFE INSURANCE	421 Arch ST	\$73,514.00	34	\$328.99	\$349.55
0840003002600	WESTERN & SOUTHERN LIFE INSURANCE	423 Arch ST	\$35,318.50	20	\$176.90	\$187.95
0840003003500	WESTERN & SOUTHERN LIFE INSURANCE	421 Fourth ST	\$1,324,449.00	722	\$6,489.71	\$6,895.31
0840003005400	WESTERN & SOUTHERN LIFE INSURANCE	400 Fourth ST	\$4,811,467.50	448	\$12,397.29	\$13,172.13
0840003006500	WESTERN & SOUTHERN LIFE INSURANCE	420 Broadway	\$167,118.00	26	\$484.26	\$514.52
0840003006600	WESTERN & SOUTHERN LIFE INSURANCE	424 Broadway	\$83,538.00	23	\$293.48	\$311.82
0840003006700	WESTERN & SOUTHERN LIFE INSURANCE	426 Broadway	\$88,882.50	24	\$309.84	\$329.20
0840003006800	WESTERN & SOUTHERN LIFE INSURANCE	428 Broadway	\$79,989.00	110	\$733.20	\$779.03
0840003007000	WESTERN & SOUTHERN LIFE INSURANCE	409 Fifth ST	\$62,237.00	20	\$233.37	\$247.96
0840003007100	WESTERN & SOUTHERN LIFE INSURANCE	411 Fifth ST	\$69,335.00	23	\$263.68	\$280.16
0840003007200	WESTERN & SOUTHERN LIFE INSURANCE	413 Fifth ST	\$110,229.00	36	\$416.30	\$442.32
0840003007300	WESTERN & SOUTHERN LIFE INSURANCE	412 Fourth ST	\$1,205,638.00	402	\$4,595.69	\$4,882.92
0840003007900	WESTERN & SOUTHERN LIFE INSURANCE	421 Lawrence ST	\$72,817.50	28	\$296.69	\$315.23
0840003008000	WESTERN & SOUTHERN LIFE INSURANCE	423 Lawrence ST	\$645,736.00	270	\$2,742.54	\$2,913.94
0840003014200	WESTERN & SOUTHERN LIFE INSURANCE	516 Fourth ST	\$1,080,485.00	283	\$3,721.47	\$3,954.07
0840003018200	WESTERN & SOUTHERN LIFE INSURANCE	415 Fifth ST	\$234,615.50	34	\$666.99	\$708.67
0840003019500	WESTERN & SOUTHERN LIFE INSURANCE	Arch ST	\$25,952.50	0	\$54.45	\$57.85
0830001033600	WESTFALL JAMES M & CHERYL A	15 Fourth ST	\$109,473.00	6	\$260.52	\$276.80
0830001030600	WIEDEMAN CHRISTOPHER M & REBECCA	18 Fourth ST	\$108,825.50	9	\$274.58	\$291.74
0840006010100	WISSMAN ROBERT & CAROLE	400 Pike ST	\$87,328.50	6	\$214.06	\$227.44
0770003011900	WKEM LLC	19 Eighth ST	\$230,972.00	62	\$803.26	\$853.46
0770003014000	WKEM LLC	19 Eighth ST	\$10,857.00	4	\$43.34	\$46.05
0760002023800	WMC GROUP LLC	25 Court ST	\$106,690.50	67	\$568.21	\$603.72
0760002024000	WMC GROUP LLC	29 Court ST	\$56,035.00	33	\$287.18	\$305.13
0770001009600	WMC GROUP LLC	117 Ninth ST	\$33,645.50	32	\$235.06	\$249.76
0770001009800	WMC GROUP LLC	817 Race ST	\$295,085.00	150	\$1,390.08	\$1,476.96
0770001015100	WMC GROUP LLC	119 Ninth ST	\$32,903.50	32	\$233.51	\$248.10
0830001037400	WRIGHT FRANKLIN D & LORI A HAWKINS	15 Fourth ST	\$237,765.50	6	\$529.68	\$562.79
1450002029900	WWWWT LLC	118 Sixth ST	\$88,151.00	62	\$503.61	\$535.09
0770002027700	ZELL JENNIFER E	26 Sixth ST	\$71,470.00	7	\$185.93	\$197.55

ParcelID	Property Owner Name	Property Address	Assessed Value	FrontFootage	2022-2023 Assessment	2024-2025 Assessment
0830001035500	ZIMMERMAN JEFFREY J & CAROL A	15 Fourth ST	\$92,662.50	6	\$225.25	\$239.33
0760001035500	APPLELAZ ENTERPRISES LTD	907 Race ST	\$56,119.00	31	\$277.07	\$294.39
0830001022100	CINCINNATI GAS & ELECTRIC CO	139 Fourth ST	\$3,443,996.50	417	\$9,368.95	\$9,954.51
0790001009700	COURT STREET PARTNERS LLC	125 Court ST	\$2,782,500.00	619	\$9,019.35	\$9,583.06
0840006005900	PARK PLACE AT LYTLE INVESTMENTS LTD	400 Pike ST	\$363,713.00	6	\$793.92	\$843.54
0840006017400	PARK PLACE AT LYTLE INVESTMENTS LTD	400 Pike ST	\$16,282.00	6	\$65.00	\$69.06
0840006017500	PARK PLACE AT LYTLE INVESTMENTS LTD	400 Pike ST	\$13,618.50	6	\$59.41	\$63.12
0840006014600	GILLIS THOMAS M & LISA J	400 Pike ST	\$175,045.50	6	\$398.09	\$422.97
1450001036300	LEISRING RACHEL A & JERRELL M WILSON	353 Fourth ST	\$79,156.00	6	\$196.91	\$209.22
0840006016600	PANAYOTOPOULOS E DIMITRI G & ELISE	400 Pike ST	\$446,708.50	6	\$968.05	\$1,028.55
0830001032800	WHITE OAK PROPERTIES #5 LLC	15 Fourth ST	\$81,571.00	6	\$201.98	\$214.60
1450001043000	CHENG CALVIN	304 Mcfarland ST	\$183,158.50	6	\$415.11	\$441.06
0790002000100	BLACK IRON CAPITAL LLC	906 Main ST	\$829,258.50	245	\$2,999.08	\$3,186.52
0790002005900	BLACK IRON CAPITAL LLC	908 Main ST	\$3,626.00	2	\$17.89	\$19.01
1450002012400	CINCINNATI BELL TELEPHONE COMPANY	209 Seventh ST	\$3,814,233.50	545	\$10,803.62	\$11,478.85
0760001025500	COURT STREET 132 LLC	132 Court ST	\$99,365.00	171	\$1,087.38	\$1,155.35
0830001034900	CROWLEY KEVIN J	15 Fourth ST	\$80,020.50	6	\$198.73	\$211.15
1450002045100	HAMILTON COUNTY LAND REUTILIZATION CORPORATION		\$0.00	80	\$411.19	\$436.89
1450002045400	HAMILTON COUNTY LAND REUTILIZATION CORPORATION		\$0.00	156	\$801.81	\$851.93
1450002045500	HAMILTON COUNTY LAND REUTILIZATION CORPORATION		\$0.00	40	\$205.59	\$218.44
0760001039600	HAMMOND MARK R	104 Ninth ST	\$72,975.00	11	\$209.64	\$222.75
0760001030400	JKEK LLC & R & B INVESTMENTS ONE LLC	224 Ninth ST	\$304,283.00	443	\$2,915.34	\$3,097.55
0760001031000	JKEK LLC & R & B INVESTMENTS ONE LLC	Ninth ST	\$47,309.50	52	\$366.53	\$389.44
0770001002800	LAZAROVSKI FRANK	229 Ninth ST	\$38,885.00	19	\$179.24	\$190.44
0840006009200	LINKLETTER HOLDINGS LLC	400 Pike ST	\$176,550.50	6	\$401.25	\$426.33
0830001039500	MURRAY JOSEPH A & DEBRA	417 Vine ST	\$95,277.00	3	\$215.31	\$228.77
0830001040500	MURRAY JOSEPH A & DEBRA	417 Vine ST	\$98,000.00	3	\$221.03	\$234.84
0830001034600	POLKINGHORN MARK D	15 Fourth ST	\$103,848.50	6	\$248.72	\$264.26
1450001037700	RISNER NATHAN	353 Fourth ST	\$90,951.00	6	\$221.66	\$235.51
0830001040300	SNOW STEVEN L & TOBE L	417 Vine ST	\$95,077.50	3	\$214.90	\$228.33
0780001011200	SPOTTSWOOD MARY & HENRY	621 Main ST	\$124,145.00	16	\$342.70	\$364.12
0830001039600	WARNING TIMOTHY L & ALISON B	417 Vine ST	\$119,931.00	3	\$267.04	\$283.73
0830001039700	WARNING TIMOTHY L & ALISON B	417 Vine ST	\$114,495.50	3	\$255.64	\$271.61
0840006015900	YOUNG DONA D TR	400 Pike ST	\$538,611.50	6	\$1,160.87	\$1,233.42
0830001039900	ZIMMERMANN AMY C TR	417 Vine ST	\$94,759.00	3	\$214.23	\$227.62
0840002005300	422 SYCAMORE ENTERTAINMENT LLC	409 Broadway	\$198,803.50	25	\$545.59	\$579.69
0840002008300	422 SYCAMORE ENTERTAINMENT LLC	317 Fifth ST	\$1,365,647.50	340	\$4,612.73	\$4,901.02
0830001003400	4TH & RACE ST DEVELOPMENT CO LLC	10 Fourth ST	\$224,847.00	40	\$677.33	\$719.66
1450002028300	CINCINNATI ATHLETIC CLUB THE	111 Shillito PL	\$254,600.50	276	\$1,952.76	\$2,074.80
0830001034000	CINCY CONDOS LLC	15 Fourth ST	\$92,662.50	6	\$225.25	\$239.33
0830001038300	DIAZDEPREGO MARIA RAQUEL & LUIS A P	15 Fourth ST	\$172,599.00	6	\$392.96	\$417.52

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0760001026100	KANU INVESTMENTS LLC	120 Court ST	\$29,354.50	35	\$241.48	\$256.57
0760001026200	KANU INVESTMENTS LLC	116 Court ST	\$54,215.00	64	\$442.69	\$470.36
0760001033000	KANU INVESTMENTS LLC	113 Court ST	\$56,840.00	66	\$458.48	\$487.14
0760001033100	KANU INVESTMENTS LLC	109 Court ST	\$56,840.00	192	\$1,106.10	\$1,175.23
0760002013700	KANU INVESTMENTS LLC	20 Court ST	\$110,327.00	101	\$750.59	\$797.51
0760001025100	MERZ RICHARD J II & LORI D	1000 Elm ST	\$67,711.00	110	\$707.44	\$751.66
0760002017600	NINTH AND VINE INVESTMENTS LLC	8 Ninth ST	\$187,495.00	198	\$1,411.06	\$1,499.25
0790004021800	NORTH AVENUE TRADE PARTNERS LLC	310 Eighth ST	\$25,539.50	70	\$413.37	\$439.21
0790004022000	NORTH AVENUE TRADE PARTNERS LLC	304 Eighth ST	\$499,919.00	180	\$1,974.02	\$2,097.40
0770001008600	PHILLIPS M KAY TRS & LAWRENCE D TRS	135 Ninth ST	\$171,990.00	23	\$479.06	\$509.00
0770003014400	PRESIDENTIAL PLAZA ASSOCIATES LIMITEI	Garfield PL	\$150,815.00	273	\$1,719.59	\$1,827.07
0790001014900	RKR COMMUNTIES LTD	133 Central PW	\$8,536.50	10	\$69.31	\$73.64
0840002008100	SCOTTISH RITE BODIES	Broadway	\$742,679.00	117	\$2,159.53	\$2,294.50
0790003006200	SEVENTH AND CULVERT GARAGE LLC	417 Seventh ST	\$573,433.00	720	\$4,903.77	\$5,210.25
0790003018600	SEVENTH AND CULVERT GARAGE LLC	Wichita Alley	\$20,167.00	0	\$42.31	\$44.96
0770001004600	SYSTEM PROPERTY DEVELOPMENT COMF	228 Eighth ST	\$217,087.50	377	\$2,393.18	\$2,542.75
0840003002900	WESTERN & SOUTHERN LIFE INSURANCE	314 Broadway	\$224,154.00	171	\$1,349.20	\$1,433.52
0840003002700	WESTERN AND SOUTHERN LIFE INSURAN	425 Arch ST	\$93,849.00	105	\$736.58	\$782.62
0840003020300	WESTERN AND SOUTHERN LIFE INSURAN	Broadway	\$8,428.00	30	\$171.88	\$182.62
0840003020400	WESTERN AND SOUTHERN LIFE INSURAN	Broadway	\$20,328.00	69	\$397.30	\$422.13
0840003003000	WESTERN SOUTHERN LIFE INSURANCE CC	318 Broadway	\$251,051.50	30	\$680.91	\$723.47
0790004007300	LADISA INVESTMENTS LLC	814 Main ST	\$231,605.50	131	\$1,159.24	\$1,231.69
0770002027800	SCHRODER WILLIAM T	26 Sixth ST	\$73,255.00	7	\$189.67	\$201.53
0830001037300	SULLIVAN STEPHEN JEFFREY & DOROTHY	15 Fourth ST	\$99,494.50	6	\$239.58	\$254.56
0770002004200	VINE STREET HOTEL PARTNERS LLC	617 Vine ST	\$9,179,572.50	176	\$20,163.72	\$21,423.95
0780001011700	VOLZ ERIC WILLIAM	621 Main ST	\$126,084.00	16	\$346.77	\$368.44
0830001040900	BARTLETT BUILDING LTD	36 Fourth ST	\$11,162,525.50	400	\$25,475.35	\$27,067.56
1460006012100	CENTENNIAL PLAZA I INVESTMENT LLC	705 Central AV	\$1,194,963.00	563	\$5,400.81	\$5,738.36
1460006026700	CENTENNIAL PLAZA I INVESTMENT LLC	Central AV	\$10,356.50	0	\$21.73	\$23.09
1460006012200	CENTENNIAL PLAZA III INVESTMENT LLC	895 Central AV	\$1,626,422.00	412	\$5,529.91	\$5,875.53
1460006026800	CENTENNIAL PLAZA III INVESTMENT LLC	Seventh ST	\$10,293.50	0	\$21.60	\$22.95
0780001001600	GWYNNE BUILDING LIMITED LIABILITY CC	601 Main ST	\$682,304.00	210	\$2,510.87	\$2,667.80
0790004028700	830 MAIN STREET LLC	830 Main ST	\$641,854.50	226	\$2,508.24	\$2,665.00
0830001032100	BLADE LEO MICHAEL & LESLIE CAMPBELL	18 Fourth ST	\$113,869.00	9	\$285.16	\$302.98
0760002023700	DAO CHUONG@3	21 Court ST	\$72,135.00	64	\$480.29	\$510.31
0830001031200	DORSEY PHILLIP E	18 Fourth ST	\$108,825.50	9	\$274.58	\$291.74
0830001033300	ETHOS PROPERTY HOLDINGS LLC	15 Fourth ST	\$94,584.00	6	\$229.28	\$243.61
0840006010800	GRANT BEVERLY A	400 Pike ST	\$181,632.50	6	\$411.91	\$437.66
0830001034300	HEINEY STEVEN	15 Fourth ST	\$99,494.50	6	\$239.58	\$254.56
0760001025600	LEISURE-JANSEN KIMBERLY J	130 Court ST	\$77,710.50	35	\$342.93	\$364.37
0790001007200	MIRKOS MARILYN TR	835 Main ST	\$182,525.00	142	\$1,112.80	\$1,182.35

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0770002026500	NEW BABA PROPERTIES LLC	26 Sixth ST	\$140,836.50	7	\$331.46	\$352.18
0770002028000	POYER JULIE A	26 Sixth ST	\$81,588.50	7	\$207.15	\$220.10
1450001035200	ROBERTS AMY R	335 Fifth ST	\$101,937.50	4	\$234.43	\$249.08
0830001031600	ROTH JUDITH L	18 Fourth ST	\$108,825.50	9	\$274.58	\$291.74
1450001034400	SPICKARD KATHERINE E	335 Fifth ST	\$58,457.00	4	\$143.20	\$152.15
0770001011500	WALNUT STREET PARKING INC	805 Race ST	\$255,990.00	353	\$2,351.44	\$2,498.40
0790001000400	WALNUT STREET PARKING INC	712 Walnut ST	\$309,638.00	162	\$1,482.29	\$1,574.93
0790001000700	WALNUT STREET PARKING INC	109 Eighth ST	\$79,397.50	30	\$320.77	\$340.82
0790001001200	WALNUT STREET PARKING INC	113 Eighth ST	\$109,445.00	27	\$368.40	\$391.42
0790001001300	WALNUT STREET PARKING INC	115 Eighth ST	\$83,181.00	19	\$272.17	\$289.18
0790001001400	WALNUT STREET PARKING INC	117 Eighth ST	\$63,766.50	22	\$246.86	\$262.29
0790001001500	WALNUT STREET PARKING INC	119 Eighth ST	\$128,905.00	128	\$928.35	\$986.37
0790001007400	WALNUT STREET PARKING INC	100 Ninth ST	\$624,515.50	343	\$3,073.22	\$3,265.30
0790001008800	WALNUT STREET PARKING INC	103 Court ST	\$335,709.50	217	\$1,819.68	\$1,933.41
0770002029400	BEACHLER CRAIG R	26 Sixth ST	\$219,754.50	7	\$497.03	\$528.10
0830007005800	NIC RIVERBANKS ONE LLC	121 Freedom WY	\$8,419,533.50	392	\$19,679.33	\$20,909.29
0830007006000	NIC RIVERBANKS ONE LLC	120 Freedom WY	\$10,701,806.50	272	\$23,850.85	\$25,341.52
0790001002600	SYSTEM PARKING INC	121 Eighth ST	\$55,485.50	19	\$214.07	\$227.45
0790001002700	SYSTEM PARKING INC	127 Eighth ST	\$114,065.00	39	\$439.77	\$467.25
0790001014600	SYSTEM PARKING INC	121 Eighth ST	\$49,861.00	117	\$705.97	\$750.09
0790001014700	SYSTEM PARKING INC	123 Eighth ST	\$55,457.50	19	\$214.01	\$227.38
1450001032200	WADIH GEORGE E & JULIA	323 Fifth ST	\$135,880.50	15	\$362.18	\$384.82
1450001028800	116 WEST THIRD STREET LLC	116 Third ST	\$106,039.50	28	\$366.39	\$389.29
1450001009000	302 WEST THIRD TEI INVESTORS LLC@4	302 Third ST	\$4,038,650.00	265	\$9,835.30	\$10,450.01
1450001010000	302 WEST THIRD TEI INVESTORS LLC@4	316 Third ST	\$73,790.50	26	\$288.45	\$306.48
1450001010100	302 WEST THIRD TEI INVESTORS LLC@4	302 Third ST	\$525,059.50	285	\$2,566.45	\$2,726.85
1450001000900	305-309 W FIFTH STREET PARKING LLC	309 Fifth ST	\$25,340.00	20	\$155.96	\$165.71
1450001001000	305-309 W FIFTH STREET PARKING LLC	305 Fifth ST	\$47,477.50	40	\$305.20	\$324.28
1450001027200	312 ELM STREET OWNER LLC	312 Elm ST	\$17,668,710.50	79	\$37,475.70	\$39,817.93
1450001027300	312 ELM STREET OWNER LLC	312 Elm ST	\$375,452.00	79	\$1,193.76	\$1,268.37
1450001028000	312 ELM STREET OWNER LLC	142 Third ST	\$86,639.00	79	\$587.82	\$624.56
1450001028100	312 ELM STREET OWNER LLC	138 Third ST	\$103,820.50	79	\$623.87	\$662.86
1450001028200	312 ELM STREET OWNER LLC	132 Third ST	\$133,287.00	79	\$685.69	\$728.54
1450001028400	312 ELM STREET OWNER LLC	126 Third ST	\$249,634.00	79	\$929.79	\$987.90
1450001028500	312 ELM STREET OWNER LLC	120 Third ST	\$142,835.00	79	\$705.72	\$749.83
1450001029700	312 ELM STREET OWNER LLC	306 Elm ST	\$40,890.50	79	\$491.84	\$522.58
1450001018300	312 PLUM STREET OWNER LLC	312 Plum ST	\$8,058,281.00	522	\$19,589.59	\$20,813.93
0770003014500	36 E SEVENTH LLC	36 Seventh ST	\$197,372.00	113	\$994.90	\$1,057.08
0770003014600	36 E SEVENTH LLC	36 Seventh ST	\$2,650,795.00	113	\$6,142.27	\$6,526.17
0770003014700	36 E SEVENTH LLC	36 Seventh ST	\$119,833.00	113	\$832.22	\$884.23
1450001003700	3RD & A GROUP LLC	312 Fourth ST	\$180,355.00	53	\$650.80	\$691.48

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0770001002600	640 LAND LLC	233 Ninth ST	\$152,110.00	114	\$905.07	\$961.64
0770003007200	7TH & VINE LLC	709 Vine ST	\$107,789.50	146	\$976.56	\$1,037.60
0770003007300	7TH & VINE LLC	8 Seventh ST	\$107,824.50	112	\$801.88	\$852.00
0770003007500	7TH & VINE LLC	705 Vine ST	\$109,256.00	110	\$794.61	\$844.27
0760001028500	910 PLUM STREET LLC	910 Plum ST	\$129,850.00	149	\$1,038.27	\$1,103.16
0770002030400	ACG MERCHANTS LLC	28-34 Sixth ST	\$1,960,864.50	236	\$5,326.97	\$5,659.91
0840006007100	ALLEN NANCY	400 Pike ST	\$153,065.50	6	\$351.98	\$373.97
0840006006900	ALONZO MICHELE TRUST THE	400 Pike ST	\$163,793.00	6	\$374.48	\$397.89
0830001038700	ANDERSON PAUL V & MARGARET M	15 Fourth ST	\$178,237.50	6	\$404.79	\$430.09
0830003012400	ANTAEUS INC	309 Sycamore ST	\$125,125.00	19	\$360.17	\$382.68
0830003012500	ANTAEUS INC	309 Sycamore ST	\$49,182.00	19	\$200.84	\$213.40
0830003012600	ANTAEUS INC	309 Sycamore ST	\$49,182.00	19	\$200.84	\$213.40
0830003012700	ANTAEUS INC	309 Sycamore ST	\$49,192.50	19	\$200.86	\$213.42
0830003012800	ANTAEUS INC	309 Sycamore ST	\$49,182.00	19	\$200.84	\$213.40
0830003012900	ANTAEUS INC	309 Sycamore ST	\$49,192.50	19	\$200.86	\$213.42
0830003013000	ANTAEUS INC	309 Sycamore ST	\$49,182.00	19	\$200.84	\$213.40
1450001038400	ARNOLD DAVID N & LAURA A	353 Fourth ST	\$93,730.00	6	\$227.49	\$241.71
0830001007600	BAM REALTY GROUP LLC	8 Fourth ST	\$683,340.00	102	\$1,957.94	\$2,080.31
1450001033200	BARRON JASON B	335 Fifth ST	\$58,457.00	4	\$143.20	\$152.15
0840006014000	BAUMANN JUDY E	400 Pike ST	\$88,200.00	6	\$215.89	\$229.38
0840006007500	BAYLOR MICHAEL J TR	400 Pike ST	\$81,662.00	6	\$202.17	\$214.80
0840006017000	BERNHARDT PHILIP G & KATHY L	400 Pike ST	\$86,730.00	6	\$212.80	\$226.10
1450001039600	BESL CHERYL L	353 Fourth ST	\$88,322.50	6	\$216.14	\$229.65
0770003007100	BLEH REAL ESTATE HOLDINGS LLC	10 Seventh ST	\$254,135.00	163	\$1,370.98	\$1,456.66
0790001016100	BLEH REAL ESTATE HOLDINGS LLC	119 Court ST	\$13,433.00	21	\$136.12	\$144.63
0790001016200	BLEH REAL ESTATE HOLDINGS LLC	119 Court ST	\$22,578.50	21	\$155.31	\$165.01
0790001016300	BLEH REAL ESTATE HOLDINGS LLC	119 Court ST	\$47,211.50	21	\$206.99	\$219.92
0790001016400	BLEH REAL ESTATE HOLDINGS LLC	119 Court ST	\$134,060.50	21	\$389.20	\$413.53
0790001016500	BLEH REAL ESTATE HOLDINGS LLC	119 Court ST	\$141,806.00	21	\$405.45	\$430.79
0790001016600	BLEH REAL ESTATE HOLDINGS LLC	119 Court ST	\$141,764.00	21	\$405.36	\$430.70
0760001027200	ANDREW TUCKER LLC	231 Court ST	\$33,215.00	44	\$295.84	\$314.33
0760001028700	ANDREW TUCKER LLC	224 Richmond ST	\$13,604.50	72	\$398.61	\$423.52
0770001018300	BLOSS EMILY	815 Elm ST	\$51,541.00	29	\$257.19	\$273.26
0760002013100	BOUTIQUE PROPERTIES LLC	36 Court ST	\$72,345.00	149	\$917.62	\$974.97
0760002013200	BOUTIQUE PROPERTIES LLC	34 Court ST	\$99,750.00	34	\$384.03	\$408.04
1450001038700	BOWMAN JOHN	353 Fourth ST	\$121,114.00	6	\$284.94	\$302.75
0840006015800	BRENNER SUSAN & STEVEN A MOMBACH	400 Pike ST	\$403,077.50	6	\$876.51	\$931.29
1450001039000	BRUMBY CHRISTINA B & JAMES D WORLE	353 Fourth ST	\$107,789.50	6	\$256.99	\$273.05
0830007006500	BUCKEYE POWER FUNDING COMPANY LL	179 Rosa Parks ST	\$1,422,120.00	222	\$4,124.71	\$4,382.50
0830007006600	BUCKEYE POWER FUNDING COMPANY LL	191 Rosa Parks ST	\$28,072,380.00	222	\$60,038.00	\$63,790.38
0840006009100	BUSHMAN KENNETH J	400 Pike ST	\$147,367.50	6	\$340.02	\$361.27



ParcelID	Property Owner Name	Property Address	Assessed Value	FrontFootage	2022-2023 Assessment	2024-2025 Assessment
0770001018200	BYRNE ANDREW	815 Elm ST	\$52,080.00	29	\$258.32	\$274.47
0770001008800	C B 814 ELM LLC	814-81 Elm ST	\$63,070.00	30	\$286.52	\$304.43
0770001008500	C B 820 ELM LLC	818-82 Elm ST	\$76,163.50	30	\$313.99	\$333.61
0770001008400	C B 824 ELM LLC	824 Elm ST	\$118,846.00	75	\$634.83	\$674.51
1450001034000	CASTLEBERRY JUSTIN	335 Fifth ST	\$124,201.00	4	\$281.14	\$298.71
0830001032500	CAVENDER TRACY RUTLEDGE	15 Fourth ST	\$143,325.00	6	\$331.54	\$352.26
0830001036400	CAVENDER TRACY RUTLEDGE	15 Fourth ST	\$80,020.50	6	\$198.73	\$211.15
0760002019600	CENTRAL PARKWAY PROPERTIES LLC	35 Central PW	\$332,017.00	250	\$1,981.54	\$2,105.39
0770002025500	CHAMBLISS MICHAEL & SALLY	637 Walnut ST	\$98,490.00	10	\$258.03	\$274.16
1450001020900	CINCINNATI FIFTH STREET HOTEL LLC	145 Fifth ST	\$400,753.50	427	\$3,035.51	\$3,225.23
1450001A20900	CINCINNATI FIFTH STREET HOTEL LLC	145 Fifth ST	\$11,648,206.50	427	\$26,633.11	\$28,297.67
1450001B20900	CINCINNATI FIFTH STREET HOTEL LLC	145 Fifth ST	\$2,253,296.50	427	\$6,922.21	\$7,354.85
1450001040400	COFFEY RICKEY A	353 Fourth ST	\$108,195.00	6	\$257.74	\$273.85
0840005009300	COLONIAL LIFE & ACCIDENT INSURANCE C	720 Pete Rose WY	\$5,167,529.50	1,531	\$18,710.77	\$19,880.19
0840006011100	COOMES RICHARD J & SALLY W	400 Pike ST	\$188,636.00	6	\$426.60	\$453.27
1450002043300	CYRUSONE LLC	229 Seventh ST	\$6,218,187.50	633	\$16,299.52	\$17,318.24
0780001010900	CURVALL GREGORY E JR	621 Main ST	\$121,201.50	16	\$336.52	\$357.56
0760002013600	DAFFIN INVESTMENTS OHIO LLC	22 Court ST	\$59,500.00	32	\$289.31	\$307.39
0760002037500	DAFFIN INVESTMENTS OHIO LLC	28-32 Court ST	\$335,370.00	79	\$1,109.67	\$1,179.02
0760002037600	DAFFIN INVESTMENTS OHIO LLC	24-26 Court ST	\$246,120.00	79	\$922.42	\$980.07
0780001011300	DAVIS HENRY WILLIAM IV	621 Main ST	\$128,149.00	16	\$351.10	\$373.04
0830001040700	DE GOES PLINIO & JANETTE	417 Vine ST	\$120,862.00	3	\$268.99	\$285.80
0760001027400	DELLA RIPA MICHAEL AUBREY	229 Court ST	\$161,308.00	27	\$477.21	\$507.03
0760001040500	DELLA RIPA MICHAEL AUBREY		\$11,018.00	9	\$69.37	\$73.71
1450002029100	DEMPSEY HAYDEN R TR @ 4	146 Elm ST	\$108,356.50	138	\$936.63	\$995.17
0840006015700	DEWEIRD T MICHAEL J & CATHERINE	400 Pike ST	\$148,543.50	6	\$342.49	\$363.89
0840006010500	DOVER KRISTOPHER L & KIMBERLY J	400 Pike ST	\$198,450.00	6	\$447.19	\$475.14
0790004029900	DOWNTOWN HILLS LLC	Broadway	\$4,093,299.00	432	\$10,808.31	\$11,483.83
0780001013200	DREA 6 - EXCHANGE LLC	126-12 Sixth ST	\$1,658,216.00	51	\$3,741.13	\$3,974.95
0790004000900	DREA 7-MAIN PLACE ACQUISITION LLC	626 Main ST	\$134,963.50	38	\$478.47	\$508.38
0790004001000	DREA 7-MAIN PLACE ACQUISITION LLC	626 Main ST	\$903,889.00	230	\$3,078.56	\$3,270.97
0770002029000	END ELIZABETH E	26 Sixth ST	\$112,437.50	7	\$271.88	\$288.87
0780001009300	FB VINE ST LLC	625 Main ST	\$62,513.50	98	\$634.86	\$674.54
0770002028300	FLETCHER ST JOHN TR & DONNA TR	26 Sixth ST	\$74,623.50	7	\$192.54	\$204.58
1450001043500	FOURTH AND RACE REDEVELOPMENT LLC	Fourth ST	\$74,410.00	139	\$870.55	\$924.96
1450001033100	FRANZ JAMIE LEIGH	335 Fifth ST	\$55,083.00	4	\$136.13	\$144.63
0830001034400	GARDNER DAVID	15 Fourth ST	\$229,687.50	6	\$512.73	\$544.78
0830001033100	GETTS KENDALL M	15 Fourth ST	\$103,974.50	6	\$248.98	\$264.54
0790004008300	GSRC POWER LLC @ 2	218 Eighth ST	\$51,670.50	16	\$190.64	\$202.56
0790004008400	GSRC POWER LLC @ 2	220-23 Eighth ST	\$6,904,782.50	444	\$16,768.59	\$17,816.63
0790004026700	GSRC POWER LLC @ 2	220 Eighth ST	\$39,046.00	12	\$143.60	\$152.57

ParcelID	Property Owner Name	Property Address	Assessed Value	FrontFootage	2022-2023 Assessment	2024-2025 Assessment
0790004027200	GSRC POWER LLC @ 2	Eighth ST	\$34,968.50	22	\$186.44	\$198.09
0790004027400	GSRC POWER LLC @ 2	Alden AL	\$18,536.00	52	\$306.16	\$325.30
0830001038400	GUCKENBERGER GUY C	15 Fourth ST	\$236,911.50	6	\$527.89	\$560.88
0760001039900	HALL DAVID R	104 Ninth ST	\$72,975.00	11	\$209.64	\$222.75
0770002028400	HANEY JAMES	26 Sixth ST	\$113,557.50	7	\$274.23	\$291.37
0840006006100	HEARN JUDY D TR	400 Pike ST	\$88,200.00	6	\$215.89	\$229.38
0840006011300	HEMANI HARESH TR & GEETA TR	400 Pike ST	\$88,200.00	6	\$215.89	\$229.38
0770002029500	HESKAMP ERICA L TR	26 Sixth ST	\$157,020.50	7	\$365.41	\$388.25
0760001041600	HISTORIC LIMITED LIABILITY COMPANY	122 Court ST	\$0.00	69	\$354.65	\$376.81
0760001041700	HISTORIC LIMITED LIABILITY COMPANY	126 Court ST	\$0.00	69	\$354.65	\$376.81
0760002014300	HISTORIC LIMITED LIABILITY COMPANY	924 Race ST	\$46,945.50	155	\$895.17	\$951.12
0760002014400	HISTORIC LIMITED LIABILITY COMPANY	922 Race ST	\$49,182.00	43	\$324.20	\$344.46
0760002014500	HISTORIC LIMITED LIABILITY COMPANY	920 Race ST	\$232,746.50	117	\$1,089.67	\$1,157.78
0780001011100	HOLZMAN JUSTIN W	621 Main ST	\$126,714.00	16	\$348.09	\$369.84
1450001037800	HUBBARD MELISSA M & ANDREW M	353 Fourth ST	\$104,184.50	6	\$249.42	\$265.01
0790004032200	INGRAM ANITA C & MICHAEL A	813 Broadway	\$87,500.00	7	\$219.56	\$233.28
0830001038100	INGRAM ANITA C & MICHAEL A	15 Fourth ST	\$154,339.50	6	\$354.65	\$376.81
0770002027000	JANSEN JILL	26 Sixth ST	\$84,287.00	7	\$212.82	\$226.12
0830001034500	JINDAL STEVEN K	15 Fourth ST	\$97,023.50	6	\$234.40	\$249.05
0840006009500	JONES CHRISTOPHER A	400 Pike ST	\$82,134.50	6	\$203.16	\$215.86
1450001005600	KINSEY FLATS LLC	343 Fourth ST	\$173,323.50	29	\$512.69	\$544.74
1450001005800	KINSEY FLATS LLC	335 Fourth ST	\$95,476.50	24	\$323.67	\$343.90
1450001005900	KINSEY FLATS LLC	331 Fourth ST	\$255,087.00	37	\$725.36	\$770.69
1450001006000	KINSEY FLATS LLC	327 Fourth ST	\$78,354.50	34	\$339.15	\$360.34
1450001006900	KINSEY FLATS LLC	320 Central AV	\$60,273.50	0	\$126.46	\$134.36
1450001007100	KINSEY FLATS LLC	Mcfarland ST	\$38,307.50	34	\$255.13	\$271.07
1450001007200	KINSEY FLATS LLC	322 Mcfarland ST	\$42,938.00	30	\$244.28	\$259.55
1450001007400	KINSEY FLATS LLC	330 Mcfarland ST	\$58,513.00	31	\$282.10	\$299.73
1450001007500	KINSEY FLATS LLC	328 Mcfarland ST	\$29,123.50	26	\$194.74	\$206.91
1450001008500	KINSEY FLATS LLC	331 Mcfarland ST	\$24,146.50	23	\$168.88	\$179.43
1450001008600	KINSEY FLATS LLC	321 Mcfarland ST	\$23,016.00	20	\$151.09	\$160.53
1450001032600	KINSEY FLATS LLC	Central AV	\$41,359.50	0	\$86.77	\$92.20
1450001035600	KINSEY FLATS LLC	Central AV	\$129,493.00	6	\$302.52	\$321.43
1450001033800	KOLAR KELLY & DAVID EYMAN	335 Fifth ST	\$58,457.00	4	\$143.20	\$152.15
0780001011000	KOSCHORECK JAMES W & DAVID MARTIN	621 Main ST	\$121,201.50	16	\$336.52	\$357.56
0770003011800	KRC PROPERTIES LLC	17 Eighth ST	\$188,520.50	53	\$667.93	\$709.68
0830001036500	KREDER JENNIFER K & ALEXANDER K	15 Fourth ST	\$117,418.00	6	\$277.19	\$294.51
0770001012800	LAKESHORE GARFIELD LLC	111 Garfield PL	\$4,083,646.00	430	\$10,777.78	\$11,451.39
0760001039700	LOEFFLER CORRIE	104 Ninth ST	\$80,118.50	11	\$224.63	\$238.67
1450001038300	LUCKING DOUG	353 Fourth ST	\$95,532.50	6	\$231.27	\$245.72
0840003020700	LYTLE PARK INN LLC	311 Pike ST	\$6,147,232.00	659	\$16,284.29	\$17,302.05

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0830001001900	MABLEY PLACE GARAGE LLC @3	22-38 Fourth ST	\$5,305,300.00	399	\$13,181.52	\$14,005.37
0830007003000	MAIN HOSPITALITY HOLDINGS LLC	193 Freedom WY	\$7,536,455.50	392	\$17,826.60	\$18,940.76
0790004007500	MAIN STREET LAND LLC	824 Main ST	\$408,100.00	304	\$2,418.72	\$2,569.89
1450001032100	MARTINI APRIL LYNNE & BRYCE ALAN ELL	323 Fifth ST	\$139,125.00	15	\$368.99	\$392.05
0830001035000	MATHUR PANKAJ	15 Fourth ST	\$121,278.50	6	\$285.29	\$303.12
0770001009100	MAXPER REALTY LLC	131 Ninth ST	\$50,064.00	110	\$670.42	\$712.32
0770001009200	MAXPER REALTY LLC	127 Ninth ST	\$105,227.50	51	\$482.90	\$513.08
0770001015400	MAXPER REALTY LLC	131 Ninth ST	\$168,392.00	72	\$723.36	\$768.57
0830001030900	MILBRANDT MATTHEW	18 Fourth ST	\$112,000.00	9	\$281.24	\$298.82
1450001023200	MVP CINCINNATI RACE STREET GARAGE L	321 Race ST	\$1,669,500.00	338	\$5,239.94	\$5,567.44
0780001011600	NDUKWE CHINEDUM KINGSLEY	621 Main ST	\$125,321.00	16	\$345.17	\$366.74
1450001035300	NELSON JANET R	335 Fifth ST	\$108,255.00	4	\$247.68	\$263.16
0830007003300	NIC LOT 19 LLC	25 Freedom WY	\$349,842.50	371	\$2,640.86	\$2,805.92
0830007005900	NIC RIVERBANKS RETAIL ONE LLC	Freedom WY	\$1,495,368.00	392	\$5,152.16	\$5,474.17
0830007006100	NIC RIVERBANKS RETAIL ONE LLC	193 Second ST	\$2,415,234.50	272	\$6,465.29	\$6,869.37
0830007006200	NIC RIVERBANKS RETAIL ONE LLC	160 Marian Spencer WA	\$689,801.00	272	\$2,845.26	\$3,023.09
0760002016900	NRL PROPERTIES LLC	22 Ninth ST	\$191,065.00	52	\$668.13	\$709.89
1450001006500	OTILLIO ABIGAIL & LEONARD III	311 Fourth ST	\$519,960.00	35	\$1,270.79	\$1,350.22
0770001018000	OTIS GREGORY A & ANGELA M	807 Race ST	\$206,580.50	75	\$818.90	\$870.08
0760002021500	OTR HOLDINGS INC	42 Court ST	\$55,692.00	27	\$255.62	\$271.60
0760002022700	OTR HOLDINGS INC	1 Court ST	\$33,999.00	71	\$436.26	\$463.53
0760002022800	OTR HOLDINGS INC	3 Court ST	\$52,199.00	108	\$664.62	\$706.16
0760002027500	OTR HOLDINGS INC	Court ST	\$2,845.50	1	\$11.11	\$11.80
0770002001300	OTR HOLDINGS INC	616 Race ST	\$319,767.00	248	\$1,945.56	\$2,067.16
0770002001800	OTR HOLDINGS INC	614 Race ST	\$74,200.00	131	\$828.99	\$880.81
0830001035100	PALAZZO MARK	15 Fourth ST	\$112,091.00	6	\$266.01	\$282.64
0840006013500	POWERS KATHLEEN M	400 Pike ST	\$86,362.50	6	\$212.03	\$225.28
0790001014100	PREM TOWERS LLC	1019 Main ST	\$123,406.50	16	\$341.15	\$362.47
0760002016800	PREVITE JOSEPH P TR	24 Ninth ST	\$471,982.00	180	\$1,915.41	\$2,035.12
0840006006700	PRITCHARD ELIZABETH & MARC	400 Pike ST	\$175,297.50	6	\$398.62	\$423.53
1450001006200	RIGAUD EDWIN J JR	321 Fourth ST	\$91,056.00	34	\$365.79	\$388.66
0830007006300	RIVERBANKS PHASE II-A OWNER LLC	44 Freedom WY	\$18,528,387.50	222	\$40,014.33	\$42,515.23
0830007006400	RIVERBANKS PHASE II-A OWNER LLC	175 Rosa Park ST	\$1,491,994.00	222	\$4,271.31	\$4,538.26
0770001004300	ROACH ADRIENNE J	215 Ninth ST	\$189,000.00	40	\$602.12	\$639.76
1450001042400	ROSS LOUIS R & ELLEN J	304 Mcfarland ST	\$109,882.50	6	\$261.38	\$277.71
1450001037500	RUBERG RAYMOND J	353 Fourth ST	\$99,137.50	6	\$238.83	\$253.76
0840006007000	RUBLE SARAH E & KRAPL ALAIN A	400 Pike ST	\$205,800.00	6	\$462.62	\$491.53
0770001003900	SADOWSKI STEPHEN L & DIANA L	219 Ninth ST	\$254,436.00	50	\$790.81	\$840.23
0830001035700	SCHNEIDER CYNTHIA J TR	15 Fourth ST	\$112,826.00	6	\$267.55	\$284.27
1450001033900	SCHWARTZ EVAN C	335 Fifth ST	\$52,510.50	4	\$130.73	\$138.90
0760002016100	SCOLERI TENERINA & MARCO R DIMARCC	919 Vine ST	\$41,139.00	34	\$261.07	\$277.38

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0770003006300	SEVENTH READING STORAGE SPE LLC PTA	26 Seventh ST	\$350,000.00	233	\$1,931.90	\$2,052.64
0830001030400	SHEYN ILYA S	18 Fourth ST	\$106,575.00	9	\$269.86	\$286.72
0770002011800	SIEBER VINE HOLDING LLC	622 Vine ST	\$89,040.00	155	\$983.48	\$1,044.95
1450001034700	SMITH JAMES M & JULIA	335 Fifth ST	\$133,392.00	4	\$300.42	\$319.20
0770002027500	STIMSON DAVID C	26 Sixth ST	\$82,967.50	7	\$210.05	\$223.18
0830001019700	SUPREME BRIGHT CINCINNATI LLC	105 Fourth ST	\$3,450,300.00	662	\$10,641.44	\$11,306.53
0770002025800	TAYLOR DONALD B JR & LISA L	637 Walnut ST	\$137,812.50	10	\$340.53	\$361.82
0830001039400	THOBE EMILY	417 Vine ST	\$74,077.50	3	\$170.84	\$181.51
0830001029700	TRACTION PARTNERS LLC	432 Walnut ST	\$1,218,735.00	179	\$3,476.98	\$3,694.30
1450001037000	TRYTHALL ELIZABETH PAIGE	353 Fourth ST	\$115,360.00	6	\$272.87	\$289.92
0760001027500	TUCKER ANDREW LLC	225 Court ST	\$26,362.00	28	\$199.22	\$211.68
0760001027600	TUCKER ANDREW LLC	223 Court ST	\$214,074.00	24	\$572.49	\$608.27
0760001028800	TUCKER ANDREW LLC	222 Richmond ST	\$14,273.00	21	\$137.88	\$146.50
0760001028900	TUCKER ANDREW LLC	220 Richmond ST	\$13,818.00	18	\$121.51	\$129.10
0770001005500	TWANG LLC	819 Elm ST	\$106,456.00	189	\$1,194.78	\$1,269.45
0770001005700	TWANG LLC	817 Elm ST	\$38,486.00	48	\$327.46	\$347.92
0830001032700	UNHEAROFPROPERTY LLC	15 Fourth ST	\$106,907.50	6	\$255.14	\$271.08
0830001041000	UP CINCINNATI LLC & LADISA CORP	25 Ogden PL	\$263,434.50	45	\$783.99	\$832.99
0770003013100	UPP CINCINNATI 7TH LLC	36 Seventh ST	\$187,428.50	113	\$974.03	\$1,034.91
0770003013400	UPP CINCINNATI 7TH LLC	36 Seventh ST	\$5,377,571.50	113	\$11,863.16	\$12,604.61
0790004006600	WEISS ALAN J TRUSTEE	800 Main ST	\$102,091.50	121	\$836.11	\$888.37
1450001036400	WILEY DAVID	353 Fourth ST	\$109,952.50	6	\$261.52	\$277.87
0830001035900	WILLBRAND DAVID J & APRIL MILLER BOI	15 Fourth ST	\$220,500.00	6	\$493.46	\$524.30
0790001006900	WOODS REAL ESTATE INVESTMENTS LLC	125 Ninth ST	\$253,116.50	40	\$736.64	\$782.68
0790001015100	WOODS REAL ESTATE INVESTMENTS LLC	Ninth ST	\$11,707.50	3	\$39.98	\$42.48
0830001030300	YUND NANCY M	18 Fourth ST	\$90,895.00	9	\$236.96	\$251.77
0770001018100	OSBORNE JOHN B	815 Elm ST	\$116,550.00	29	\$393.58	\$418.18
0790001017900	JIANG CAPITAL GROUP LLC	707 Main ST	\$95,637.50	34	\$375.41	\$398.87
0770001018500	CROSS DANIEL A	815 Elm ST	\$44,100.00	29	\$241.58	\$256.68
0770002034700	VISION CINCINNATI LLC	636 Race ST	\$0.00	360	\$1,850.34	\$1,965.99
0780001012800	CINCINNATI 580 RESIDENTIAL DEVELOPM	580 Walnut ST	\$17,203,784.50	167	\$36,952.57	\$39,262.11
0780001013000	CINCINNATI 580 RESIDENTIAL DEVELOPM	580 Walnut ST	\$3,904,694.50	167	\$9,050.56	\$9,616.22
0780001012500	CINCINNATI 580 COMMERCIAL DEVELOPM	580 Walnut ST	\$2,890,128.50	167	\$6,921.96	\$7,354.58
0780001012600	CINCINNATI 580 COMMERCIAL DEVELOPM	580 Walnut ST	\$3,762,297.00	167	\$8,751.80	\$9,298.79
0780001012700	CINCINNATI 580 COMMERCIAL DEVELOPM	580 Walnut ST	\$4,282,768.00	167	\$9,843.77	\$10,459.00
0780001012900	CINCINNATI 580 COMMERCIAL DEVELOPM	580 Walnut ST	\$228,623.50	167	\$1,338.01	\$1,421.64
0790004012000	NAP 87 LLC	622 Sycamore ST	\$3,533,005.00	551	\$10,244.43	\$10,884.71
0790004012800	NAP 87 LLC	634 Sycamore ST	\$109,903.50	40	\$436.18	\$463.44
0790004012900	NAP 87 LLC	636 Sycamore ST	\$217,182.00	169	\$1,324.29	\$1,407.06
0790004020100	NAP 87 LLC	317 Eighth ST	\$1,690,388.00	286	\$5,016.49	\$5,330.02
0790004029800	NAP 87 LLC	Eighth ST	\$16,208.50	180	\$959.18	\$1,019.13

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0770002027400	PATEL ROSHEN H	26 Sixth ST	\$109,952.50	7	\$266.66	\$283.33
0830001038500	DICKENS TIMOTHY A TR & SUSAN S TR	15 Fourth ST	\$202,125.00	6	\$454.91	\$483.34
0830001033700	NGAMHONGTONG JIRAPORN	15 Fourth ST	\$106,207.50	6	\$253.67	\$269.52
0770001016600	PIATT PARK ASSOCIATES LIMITED PARTNE	135 Garfield PL	\$1,444,933.00	127	\$3,684.29	\$3,914.55
0770001016700	PIATT PARK ASSOCIATES LIMITED PARTNE	135 Garfield PL	\$113,683.50	127	\$891.27	\$946.98
0770001016800	PIATT PARK ASSOCIATES LIMITED PARTNE	135 Garfield PL	\$38,111.50	127	\$732.72	\$778.51
0770001019000	FRITZ MATTHEW G	221 W Ninth ST	\$33,939.50	6	\$102.05	\$108.42
0780001012400	LANMAN ERIC	633 Main ST	\$63,437.50	4	\$153.65	\$163.26
0770001020000	SHIHASI WEST 7 LLP	106 Seventh ST	\$306,124.00	277	\$2,065.99	\$2,195.12
0770002004500	601 VINE HOTEL LLC	601 Vine ST	\$8,111,169.50	391	\$19,027.23	\$20,216.43
0840006015600	DEVOE JOHN A & SUSAN W	400 Pike ST	\$159,862.50	6	\$366.24	\$389.13
0840006014400	GRASS KEITH B TR	400 Pike ST	\$214,987.50	6	\$481.89	\$512.01
0840006008800	PYLE ALBERT & DEBORAH	400 Pike ST	\$203,962.50	6	\$458.76	\$487.43
0840006013000	PYLE ALBERT & DEBORAH	400 Pike ST	\$163,537.50	6	\$373.95	\$397.32
0840006013100	GILBERT CAROLYN H	400 Pike ST	\$218,662.50	6	\$489.60	\$520.20
1450001034600	LABADINI ROBERT & JENNIFER THOMAS	335 Fifth ST	\$145,250.00	4	\$325.30	\$345.63
1450001039200	KING RYAN J & LEA ANN	353 Fourth ST	\$149,607.50	6	\$344.72	\$366.27
1450001040100	BOGDANOV VLADIMIR & JEREMIAH JOSEI	353 Fourth ST	\$122,570.00	6	\$288.00	\$306.00
1450001039400	RAM MARCIA TR	353 Fourth ST	\$96,645.50	6	\$233.61	\$248.21
1450001038600	ALLISON ALEXANDER D TR	353 Fourth ST	\$97,972.00	6	\$236.39	\$251.16
0830001031000	SCHRODER MEGAN & JONATHAN	18 Fourth ST	\$110,250.00	9	\$277.57	\$294.92
1450001003600	SCHUSTER MICHAEL @ 3	314 Fourth ST	\$468,118.00	72	\$1,352.20	\$1,436.71
1450001031800	JOHNSTON MICHAEL E II	323 Fifth ST	\$83,825.00	15	\$252.97	\$268.78
0760002036200	CHOI JINWOO	15 Court ST	\$67,480.00	8	\$182.69	\$194.11
0770001006700	222W7 LLC	222 Seventh ST	\$2,940,000.00	832	\$10,444.58	\$11,097.37
0770002026700	ANSTETT LYNN E	26 Sixth ST	\$153,212.50	7	\$357.42	\$379.76
0770002026600	BEERING JAMES WALTER TR	26 Sixth ST	\$161,325.50	7	\$374.45	\$397.85
0770002028600	IGEL ROBERT S	26 Sixth ST	\$194,309.50	7	\$443.65	\$471.38
0830001036600	LOH TONYA	15 Fourth ST	\$109,473.00	6	\$260.52	\$276.80
0830001034800	DONOVAN KEVIN R & SALLY K	15 Fourth ST	\$113,750.00	6	\$269.49	\$286.33
0830001037600	LARSON THOMAS A & DAWN A	15 Fourth ST	\$168,000.00	6	\$383.31	\$407.27
0830001033800	RAULSTON MICHAEL E & MARIA F	15 Fourth ST	\$106,225.00	6	\$253.70	\$269.56
0830001040800	MAISLIN CONTESSA Y	417 Vine ST	\$227,500.00	3	\$492.72	\$523.52
0780002002300	CINCY DOWNTOWN LODGING ASSOCIATE	299 Sixth ST	\$2,856,700.00	328	\$7,679.34	\$8,159.29
0770002026200	WHITEHILL CARA G TR & BRIAN R WHITEH	637 Walnut ST	\$170,891.00	10	\$409.93	\$435.56
0770001018700	WASKY PETER ROBERT	221 Ninth ST	\$63,000.00	6	\$163.02	\$173.20
0780001012200	KASSAM AL-FARAAZ	633 Main ST	\$58,383.50	4	\$143.05	\$151.99
0830001031300	MURPHY ANNE CHRISTINE & SEAN	18 Fourth ST	\$124,250.00	9	\$306.94	\$326.12
0790001016900	HIGH TIDE PROPERTIES LLC	825 Main ST	\$148,225.00	9	\$357.24	\$379.57
0770001019900	DORNETTE DAVID P	808 Elm ST	\$126,350.00	25	\$393.58	\$418.18
0830001041200	CAREW REALTY INC	Fifth ST	\$6,822,994.50	271	\$15,707.81	\$16,689.54

ParcelID	Property Owner Name	Property Address	Assessed Value	FrontFootage	2022-2023 Assessment	2024-2025 Assessment
0830001041300	CAREW REALTY INC	Fifth ST	\$3,633,567.00	271	\$9,016.26	\$9,579.78
0830001041100	CINCINNATI NETHERLAND HOTEL LLC	35 Fifth ST	\$14,735,612.50	271	\$32,308.79	\$34,328.09
1450001034500	HAAS PHILIPPE A	335 Fifth ST	\$67,200.00	4	\$161.55	\$171.64
0840006011500	KURCAB GABRIEL J	400 Pike ST	\$79,800.00	6	\$198.26	\$210.65
0840006008400	LUKEN CHARLES	400 Pike ST	\$201,250.00	6	\$453.07	\$481.39
0840006008500	HALLORAN KATHLEEN M TR	400 Pike ST	\$218,750.00	6	\$489.79	\$520.40
0840006015100	SANDS HOLDING TRUST	400 Pike ST	\$299,512.50	6	\$659.23	\$700.43
0840006009300	HUSER JAMES JOSEPH TR & SUSAN M TR	400 Pike ST	\$165,375.00	6	\$377.80	\$401.41
0770002002900	FDP CINCINNATI LLC	604 Race ST	\$455,000.00	294	\$2,465.72	\$2,619.83
0840006012200	TURNER VORBECK TAMMY	400 Pike ST	\$341,250.00	6	\$746.79	\$793.47
1450001041000	EWING SUSAN & PAUL DECOU	353 Fourth ST	\$114,100.00	6	\$270.23	\$287.11
1450001041100	SHAW BRENT LEE & LARSEN KATE SHANN	353 Fourth ST	\$105,000.00	6	\$251.13	\$266.83
0790004030900	EAST CHEAPSIDE LLC	318 Eighth ST	\$487,844.00	686	\$4,549.44	\$4,833.78
0770001017800	KREIMER BRADLEY P & MARY K MARKER	223 Ninth ST	\$97,300.00	21	\$312.08	\$331.58
0790001017500	COURT & WALNUT LLC	119 Central PK	\$1,185,565.50	464	\$4,872.25	\$5,176.76
0790001017800	COURT & WALNUT LLC	Bowen ST	\$0.00	0	\$0.00	\$0.00
0770002030100	MACY S CORPORATE SERVICES INC	Seventh ST	\$8,136,310.00	176	\$17,974.91	\$19,098.34
0770002030000	1W7 CARPARK LLC	Seventh ST	\$3,261,681.50	176	\$7,747.75	\$8,231.98
0760001041500	125 WEST CENTRAL LLC	121 Central Pkwy	\$238,000.00	208	\$1,568.42	\$1,666.45
0760002040500	5 11 COURT STREET LLC	5 Court ST	\$0.00	38	\$195.31	\$207.52
0790004031000	EQUITY TRUST COMPANY	817 Broadway	\$118,965.00	14	\$321.55	\$341.65
0790004031100	GIBLER WALTER	817 Broadway	\$115,500.00	14	\$314.28	\$333.92
0790004031200	WHITE ANDREW K	817 Broadway	\$106,750.00	14	\$295.92	\$314.42
0790004031600	WATKINS STEPHEN & CORINNE PEASE	813 Broadway	\$86,975.00	7	\$218.46	\$232.11
0790004032100	WIDEMAN MELISSA E	813 Broadway	\$92,750.00	7	\$230.57	\$244.98
0790004031700	BEATTY TIMOTHY J & ELISE L	813 Broadway	\$77,000.00	7	\$197.53	\$209.87
0790004031800	SIPPERLEY SALLY A	813 Broadway	\$75,250.00	7	\$193.86	\$205.97
0790004032300	TASSONE CHRISTOPHER T	813 Broadway	\$78,750.00	7	\$201.20	\$213.77
0790004032700	OGDEN PATRICK S	813 Broadway	\$78,750.00	7	\$201.20	\$213.77
0790004032000	TUCKER JARROD A & YIWEI CHENG	813 Broadway	\$81,550.00	7	\$207.07	\$220.02
0790004032900	POLICASTRO MICHAEL A	813 Broadway	\$98,000.00	7	\$241.59	\$256.69
0790004032400	MEYERS MICHAEL C	813 Broadway	\$108,500.00	7	\$263.62	\$280.09
0790004031900	DALTON RYAN	813 Broadway	\$93,800.00	7	\$232.77	\$247.32
0790004031400	HAWKINS STEVEN C	813 Broadway	\$132,475.00	7	\$313.92	\$333.54
1450001034100	HAWKINS STEVEN C	335 Fifth ST	\$148,400.00	4	\$331.91	\$352.65
0790004031500	PERKINSON MICHAEL J	813 Broadway	\$113,050.00	7	\$273.16	\$290.23
1450001044300	ARIGI THOMAS J SR & MAUREEN M	411 Plum ST	\$227,500.00	33	\$646.92	\$687.35
1450001044500	BROWN MEREDITH	411 Plum ST	\$129,059.00	33	\$440.39	\$467.91
1450001044400	BALL PATRICIA J & GEORGE T	411 Plum ST	\$164,500.00	33	\$514.74	\$546.91
1450001044600	WHITTLE ROBERT F & KATHLEEN M	413 Plum ST	\$279,993.00	33	\$757.05	\$804.37
1450001044800	417 PLUM STREET LLC	417 Plum ST	\$272,279.00	33	\$740.87	\$787.17

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0790004033000	PLANET SPACES LLC	817 Broadway	\$31,500.00	42	\$281.96	\$299.58
0760002038000	COURT STREET CONDOS LLC	30 Court ST	\$32,203.50	9	\$113.82	\$120.94
0760002038500	COURT STREET CONDOS LLC	34 Court ST	\$32,207.00	9	\$113.83	\$120.94
0760002039000	COURT STREET CONDOS LLC	44 Court ST	\$28,126.00	9	\$105.27	\$111.85
0760002039700	COURT STREET CONDOS LLC	52 Court ST	\$32,207.00	9	\$113.83	\$120.94
0760002038400	FISTER CHRISTOPHER L & VICTORIA FIELD	32 Court ST	\$61,250.00	9	\$174.76	\$185.69
0760002038600	CHEN FREDERICK TE & SELINA SEUNGSHII	36 Court ST	\$90,650.00	9	\$236.45	\$251.22
0760002038700	NELSON KRISTOPHER A & SAMANTHA J	36 Court ST	\$77,000.00	9	\$207.81	\$220.80
0760002038300	YODER SETH M & LYDIA K K	32 Court ST	\$97,300.00	9	\$250.40	\$266.05
0760002038800	SCHWARTZ DAVID LERNER	36 E Court ST	\$129,500.00	9	\$317.95	\$337.83
0760002039100	APPLE BENJAMIN D & RUTH L	50 Court ST	\$134,750.00	9	\$328.97	\$349.53
0760002039400	GIBLER WALTER B JR	50 Court ST	\$100,800.00	9	\$257.74	\$273.85
0760002039800	RICH WESTON	1003 Walnut ST	\$138,250.00	9	\$336.31	\$357.33
0760002039200	LEUNG BENNY & TINLEE J LIN	50 Court ST	\$132,650.00	9	\$324.56	\$344.85
0760002039500	DIETRICH RYAN T & ALEXANDRA L	50 Court ST	\$101,150.00	9	\$258.48	\$274.63
0760002040100	WAGNER JOHN D & JENNA N HAGGLUND	1003 Walnut ST	\$166,250.00	9	\$395.06	\$419.75
0760002039300	FOGG HOLLY KAESER	50 Court ST	\$130,900.00	9	\$320.89	\$340.95
0760002039600	JAGT LLC	50 Court ST	\$99,050.00	9	\$254.07	\$269.95
0760002041800	HJH REALTY CORP	41 Court ST	\$0.00	37	\$190.17	\$202.06
0760002041900	HJH REALTY CORP	41 Court ST	\$0.00	37	\$190.17	\$202.06
0760002042000	HJH REALTY CORP	41 Court ST	\$0.00	37	\$190.17	\$202.06
0760002042100	HJH REALTY CORP	41 Court ST	\$0.00	37	\$190.17	\$202.06
0760002042200	HJH REALTY CORP	41 Court ST	\$0.00	37	\$190.17	\$202.06
0830003013100	FORT WASH HILLS LLC	312 Main ST	\$493,668.00	304	\$2,598.24	\$2,760.64
0780001013100	130 EAST SIXTH STREET LLC	130-13 Sixth ST	\$280,913.50	160	\$1,411.74	\$1,499.98
0840006014800	FARRISH DANIEL & PAMELA K	400 Pike ST	\$222,250.00	6	\$497.13	\$528.20
0770002028200	STOKES FABIAN & TONYA	26 Sixth ST	\$99,750.00	7	\$245.26	\$260.59
0840006012600	CARROLL JAMES J & MARIE GEMELLI	400 Pike ST	\$224,000.00	6	\$500.80	\$532.10
0840006011900	FRIEDRICHSMEYER SARA L	400 Pike ST	\$195,499.50	6	\$441.00	\$468.57
0840006011400	PRICE DARREN L	400 Pike ST	\$85,750.00	6	\$210.75	\$223.92
0840006012500	MERCK LARRY SWAIN & SARAH PARK	400 Pike ST	\$222,250.00	6	\$497.13	\$528.20
0830001030700	PHELPS BARBARA H & DAVID L	18 Fourth ST	\$114,800.00	9	\$287.11	\$305.06
0760001039100	SCHER MARK	104 Ninth ST	\$79,450.00	11	\$223.23	\$237.18
0770002028800	ARKLE BRANDON S & NATALIE M SHOEM	26 Sixth ST	\$105,000.00	7	\$256.27	\$272.29
0840006008200	ERNST TINA I & ERIC A	400 Pike ST	\$97,475.00	6	\$235.35	\$250.05
0840006013200	HAYNES JEAN A & DAVID JEFFREY	400 Pike ST	\$157,500.00	6	\$361.28	\$383.86
0830001031400	WILLIAMS ROBERT L	18 Fourth ST	\$114,625.00	9	\$286.75	\$304.67
1450001032000	YURCHAK ALEKSANDR	323 Fifth ST	\$63,000.00	15	\$209.27	\$222.35
0770002027300	GREENBERG ANNE K	26 Sixth ST	\$104,650.00	7	\$255.54	\$271.51
0840006011000	SACKETT KATHRYNE D	400 Pike ST	\$151,788.00	6	\$349.30	\$371.13
0840006010700	KELLY ELIZABETH A	400 Pike ST	\$217,000.00	6	\$486.11	\$516.50

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0830001039200	BRAY BRANDON D & SARA L	417 Vine ST	\$168,000.00	3	\$367.89	\$390.88
0830001039800	LEVIN ARON & MARGI	417 Vine ST	\$72,275.00	3	\$167.06	\$177.50
0830001040000	ALLEN JONATHAN	417 Vine ST	\$129,150.00	3	\$286.38	\$304.28
0840006017100	GRAU JAMES L TR	400 Pike ST	\$295,750.00	6	\$651.33	\$692.04
0840006017200	FECKER JOHN M & MARGARET TR	400 Pike ST	\$134,750.00	6	\$313.55	\$333.15
0830001039100	JENSEN SHANNON L	417 Vine ST	\$103,250.00	3	\$232.04	\$246.54
0830001039300	WILCOX DEBI	417 Vine ST	\$92,225.00	3	\$208.91	\$221.97
0760001041800	CRAWFORD TERRENCE MICHAEL & IAN H	911 Race ST	\$0.00	52	\$267.27	\$283.98
0840006006400	MURRAY JOSEPH R & JANET L	400 Pike ST	\$191,625.00	6	\$432.88	\$459.93
0840006013400	KUDERER TIMMY P & KRISTY F	400 Pike ST	\$93,415.00	6	\$226.83	\$241.00
0840006007300	FLORES FRANCISCO X & VICTORIA A	400 Pike ST	\$149,100.00	6	\$343.66	\$365.14
0840006015200	WASHINGTON KARLA NADINE	400 Pike ST	\$173,250.00	6	\$394.32	\$418.97
0840006007800	CAVE JOHN D & PEGGY TUCKER CAVE	400 Pike ST	\$157,500.00	6	\$361.28	\$383.86
0760001038800	RUMER CHRISTOPHER A	104 Ninth ST	\$73,500.00	11	\$210.74	\$223.92
0770002028500	VASQUEZ JOSE D	26 Sixth ST	\$86,100.00	7	\$216.62	\$230.16
0770002029100	NEERGAARD ARTHUR	26 Sixth ST	\$239,750.00	7	\$538.98	\$572.67
0760001039200	FINE KATHLEEN & EUGENE	104 Ninth ST	\$82,250.00	11	\$229.10	\$243.42
0840006016100	ARBOGAST MARY L	400 Pike ST	\$164,433.50	6	\$375.83	\$399.32
0840006015400	SCHUCK THOMAS R TR	400 Pike ST	\$85,050.00	6	\$209.28	\$222.36
0840006008300	RHODES GREGORY L & SALLIE E WESTHEII	400 Pike ST	\$303,709.00	6	\$668.03	\$709.78
0840006012000	BITTNER KEVIN	400 Pike ST	\$94,500.00	6	\$229.10	\$243.42
0830001032300	SIMHON JOSEPH	18 Fourth ST	\$274,750.00	9	\$622.69	\$661.61
0770002028700	BUGG R KEVIN TR & TRACI ROSE BUGG TF	26 Sixth ST	\$151,725.00	7	\$354.30	\$376.45
0840006007200	JARK HEIDI B & STEVEN T KENAT	400 Pike ST	\$201,250.00	6	\$453.07	\$481.39
0840006013300	BRUNS ELLEN E	400 Pike ST	\$86,100.00	6	\$211.48	\$224.70
0840006009800	WIGGINS MARY PAULA	400 Pike ST	\$148,750.00	6	\$342.92	\$364.36
0840006016700	KREGER KEVIN J & JENNIFER L COUSER	400 Pike ST	\$239,750.00	6	\$533.84	\$567.21
0760001038100	THOMAS BEVERLY & ROY ROBBINS	911 Race ST	\$255,500.00	52	\$803.32	\$853.53
0840006011800	SANTORO ROBERT L & ANNEMARIE C	400 Pike ST	\$156,625.00	6	\$359.44	\$381.91
0840006007400	HALLORAN EDWARD & KATHLEEN	400 Pike ST	\$81,662.00	6	\$202.17	\$214.80
0770002027900	PATTERSON AIMEE L & MARIO A FARAND	26 Sixth ST	\$104,125.00	7	\$254.44	\$270.34
0770002027600	ROBERTSON BARRY A & JUDITH R	26 Sixth ST	\$148,750.00	7	\$348.06	\$369.82
0770002025000	CINCINNATI TERRACE ASSOCIATES LLC	15 Sixth ST	\$361,725.00	249	\$2,038.73	\$2,166.15
0770002025100	CINCINNATI TERRACE ASSOCIATES LLC	15 Sixth ST	\$678,930.00	249	\$2,704.24	\$2,873.26
0770002025200	CINCINNATI TERRACE ASSOCIATES LLC	15 Sixth ST	\$864,430.00	249	\$3,093.43	\$3,286.77
0760001039800	JOHNSON MEGAN & NICHOLAS	104 Ninth ST	\$83,125.00	11	\$230.94	\$245.37
0840006011700	CAUDILL MARCUS A & DEBRA K	400 Pike ST	\$157,500.00	6	\$361.28	\$383.86
0840006017300	RHODES JUDITH C TR & HOLLY D DORNA	400 Pike ST	\$169,750.00	6	\$386.98	\$411.17
0840006006600	CARROLL JAMES J & MARIE GEMELLI-CAR	400 Pike ST	\$166,600.00	6	\$380.37	\$404.15
0770002029300	VICTA FRANCIS & MARIA TANYA	26 Sixth ST	\$220,500.00	7	\$498.60	\$529.76
0840006006000	DE MARCO PAUL M & KAREN A SMITH	400 Pike ST	\$213,500.00	6	\$478.77	\$508.69



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0790004030300	WAMSLEY JOSHUA C	724 Main ST	\$71,225.00	10	\$200.83	\$213.38
0790004030000	TRAN THUY	720 Main ST	\$72,765.00	10	\$204.06	\$216.82
0830001031900	SARKAR KAUSHIK	18 Fourth ST	\$113,869.00	9	\$285.16	\$302.98
0790004030200	STONE MARTIN HOLDINGS LLC	724 Main ST	\$44,607.50	10	\$144.99	\$154.05
0790004030400	KEY LARGO CAPITAL LLC	720 Main ST	\$54,250.00	10	\$165.22	\$175.54
0790004030600	PEELE GERALD E	722 Main ST	\$86,100.00	10	\$232.04	\$246.54
0790004030800	ROBERT BORCHARDT III	724 Main ST	\$78,050.00	10	\$215.15	\$228.60
0780001012300	CINCYBNB LLC	633 Main ST	\$77,350.00	4	\$182.84	\$194.27
0780001012100	LITTLE BETTER LLC	633 Main ST	\$70,000.00	4	\$167.42	\$177.89
0760001039000	KASKONROBINSON MARLENA	104 Ninth ST	\$80,500.00	11	\$225.43	\$239.52
0840006015000	MOROSKI DANIEL BERNARD TR	400 Pike ST	\$159,862.50	6	\$366.24	\$389.13
0830001030800	LOUIS VICTOR	18 Fourth ST	\$110,250.00	9	\$277.57	\$294.92
0780001011400	HARSHMAN CHELSEY JOAN	621 Main ST	\$125,321.00	16	\$345.17	\$366.74
0780001011500	621 MAIN LLC	621 Main ST	\$139,650.00	16	\$375.23	\$398.68
0780001010800	GARRISON REAL ESTATE LLC	619 Main ST	\$36,050.00	16	\$157.87	\$167.74
0790001016800	GORLA VINOD & NICOLE	825#1 Main ST	\$71,750.00	9	\$196.79	\$209.09
0790001017000	BESSIRE PAUL & JOCELIN	825 Main ST	\$134,750.00	9	\$328.97	\$349.53
0830001036200	HENSON BILLY & SALLY A PAULSON	15 Fourth ST	\$110,250.00	6	\$262.15	\$278.53
0830001036000	HEIMERT ALBERT C	15 Fourth ST	\$97,965.00	6	\$236.37	\$251.15
0830001037700	HAYWARD CAROLYN S & THOMAS J	15 Fourth ST	\$161,000.00	6	\$368.62	\$391.66
0830001033200	KOLLER ROBIN G & STEPHEN D DREES	15 Fourth ST	\$106,050.00	6	\$253.34	\$269.17
0830001033500	DORNETTE JOHN J & JOAN C	15 W Fourth ST	\$129,500.00	6	\$302.54	\$321.44
0830001033900	MUETHING THOMAS	15 Fourth ST	\$99,757.00	6	\$240.13	\$255.14
0830001038200	PERRY RAYMOND SCOTT & JANIS LEE	15 Fourth ST	\$168,000.00	6	\$383.31	\$407.27
0830001037100	VELASQUEZ VELEZ JUAN E	15 Fourth ST	\$99,750.00	6	\$240.12	\$255.13
0830001035300	DECOURCY TRACY E TR	15 Fourth ST	\$102,200.00	6	\$245.26	\$260.59
0830001037000	LONG MATTHEW & CLAIRE	15 Fourth ST	\$105,000.00	6	\$251.13	\$266.83
0830001035800	OWENS EDWARD III & KATHLEEN I HUNG	15 Fourth ST	\$99,494.50	6	\$239.58	\$254.56
0830001037500	GRUBER NANCY K & THOMAS J	15 Fourth ST	\$183,452.50	6	\$415.73	\$441.71
0830001037800	EGGERS RICHARD E & MICHELLE K	15 Fourth ST	\$121,450.00	6	\$285.65	\$303.50
0830001038000	COLLINS JANET & JACK A	15 Fourth ST	\$203,000.00	6	\$456.74	\$485.29
0830001036300	HERZOG KARA LEA	15 Fourth ST	\$107,100.00	6	\$255.54	\$271.51
0830001036100	HALEY MARK A & CAROLYN M	15 Fourth ST	\$90,475.00	6	\$220.66	\$234.45
0830001036900	MACGREGOR JAMES & TERESA	15 Fourth ST	\$117,250.00	6	\$276.83	\$294.14
0830001034200	BMFTW LLC	15 Fourth ST	\$119,623.00	6	\$281.81	\$299.43
0830001034100	EMLING BROOKE	15 Fourth ST	\$100,800.00	6	\$242.32	\$257.47
0830001037900	WILLIAMS JOHN & RENEE FILIATRAUT	15 Fourth ST	\$182,311.50	6	\$413.34	\$439.17
0830001035200	MARLEY AMANDA	15 Fourth ST	\$102,900.00	6	\$246.73	\$262.15
0770001019400	ABADIE PASCALE A & THIERRY J	808 Elm ST	\$99,750.00	25	\$337.78	\$358.89
0770001019500	GRIESER CHRISTOPHER JOHN	808 Elm ST	\$113,750.00	25	\$367.15	\$390.09
0770001019700	COOK CORINNE P & SAMUEL T	808 Elm ST	\$94,150.00	25	\$326.03	\$346.40

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0770001019800	FRENCH JOHN F TR	808 Elm ST	\$159,680.50	25	\$463.51	\$492.48
0770002026900	ANDRES PALOMA & ALVARO	26 Sixth ST	\$115,500.00	7	\$278.30	\$295.70
1450001041200	OUSLEY JESSICA M	353 Fourth ST	\$108,500.00	6	\$258.48	\$274.63
1450001036800	PETROV MIKHAIL & OLGA LUPOVSKAIA	353 Fourth ST	\$80,500.00	6	\$199.73	\$212.21
1450001036500	MIRELES DIEGO	353 Fourth ST	\$104,737.50	6	\$250.58	\$266.24
1450001037900	PARDO EVAN M	353 Fourth ST	\$82,250.00	6	\$203.40	\$216.12
1450001037600	NELTNER ERIC J	353 Fourth ST	\$105,000.00	6	\$251.13	\$266.83
1450001037300	ELLIOTT MITCHELL DANE & MARIA DESP	353 Fourth ST	\$104,545.00	6	\$250.18	\$265.81
1450001037200	GILES BENJAMIN MICHAEL	353 Fourth ST	\$91,000.00	6	\$221.76	\$235.62
1450001040500	BAYER BRANDON	353 Fourth ST	\$101,500.00	6	\$243.79	\$259.03
1450001039300	COLLIER NATALIE & STEPHEN	353 Fourth ST	\$100,184.00	6	\$241.03	\$256.09
1450001040600	WILLIAMS JONAH G TR	353 Fourth ST	\$104,650.00	6	\$250.40	\$266.05
1450001039500	TOMARO RYAN S	353 Fourth ST	\$99,750.00	6	\$240.12	\$255.13
1450001038900	LACANDAZO ALEXANDRIA SICAT	353 Fourth ST	\$91,350.00	6	\$222.49	\$236.40
1450001038800	BEEMER BRENT T	353 Fourth ST	\$101,500.00	6	\$243.79	\$259.03
1450001038100	CHRISTMANN LEANDRO	353 Fourth ST	\$134,750.00	6	\$313.55	\$333.15
1450001040200	WEBBE KATE LINDSAY & CHRISTIAN RAHE	353 Fourth ST	\$128,772.00	6	\$301.01	\$319.82
0770001018400	UNIT D PROPERTY LLC	815 Elm ST	\$48,027.00	29	\$249.82	\$265.43
1450001042900	ZUMBERGER ALEX M & DANIELLE M	304 Mcfarland ST	\$99,750.00	6	\$240.12	\$255.13
1450001042800	MORRISON CHANDLER B	304 Mcfarland ST	\$104,387.50	6	\$249.85	\$265.46
1450001042700	HOLLENBECK MARTIN F & TINA R CO-TRU	304 Mcfarland ST	\$98,000.00	6	\$236.45	\$251.22
1450001042500	FREY GARRETT W	304 Mcfarland ST	\$92,400.00	6	\$224.70	\$238.74
1450001031700	SYDARA PROPERTIES LLC	323 Fifth ST	\$43,050.00	15	\$167.42	\$177.88
0760002028100	CHI DINGYAN	19 Court ST	\$53,200.00	12	\$173.29	\$184.12
0830001030200	4TH STREET OFFICE LLC	18 Fourth ST	\$88,980.50	9	\$232.94	\$247.50
0770002026100	TURK MILAN J JR TR & BETH K TR	637 Walnut ST	\$174,475.00	10	\$417.45	\$443.54
0760001038600	T LOTUS INVESTMENT LLC	104 Ninth ST	\$30,975.00	11	\$121.52	\$129.12
0770001017900	807 RACE ST LLC	807 Race ST	\$105,381.50	75	\$606.58	\$644.49
0760001038500	CINCINNATI PRIME HOLDINGS LLC	104 Ninth ST	\$56,700.00	11	\$175.50	\$186.47
0760001038700	CINCINNATI PRIME HOLDINGS LLC	104 Ninth ST	\$27,300.00	11	\$113.81	\$120.93
0760002035800	BOOK KATHLEEN	15 Court ST	\$27,650.00	8	\$99.13	\$105.33
1450001033500	DARNELL AMANDA R	335 Fifth ST	\$152,250.00	4	\$339.99	\$361.23
1450001033000	TASCH VICTORIA CATHERINE	335 Fifth ST	\$64,050.00	4	\$154.94	\$164.62
1450001033400	LACY KAREN	335 Fifth ST	\$127,750.00	4	\$288.58	\$306.62
1450001035100	MARTIN SPENCER	335 Fifth ST	\$82,075.00	4	\$192.76	\$204.80
1450001032900	HABISCH DAVID	335 Fifth ST	\$59,727.50	4	\$145.87	\$154.99
1450001033600	MCGRAW DAVID M	335 Fifth ST	\$110,250.00	4	\$251.87	\$267.61
1450001034200	DYBVAD KELSEY	335 Fifth ST	\$161,000.00	4	\$358.34	\$380.74
1450001035000	MANN'S BRIANNA	335 Fifth ST	\$67,900.00	4	\$163.02	\$173.20
1450001035500	SPOT ON SPACE COLLABORATIVE INC	337 Fifth ST	\$92,750.00	4	\$215.15	\$228.60
1450001033300	BOYLE SHAWN A	335 Fifth ST	\$68,950.00	4	\$165.22	\$175.55

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0770001018600	WELSH RYAN	221 Ninth ST	\$85,750.00	6	\$210.75	\$223.92
0770001019300	GREGG BENJAMIN	221 Ninth ST	\$49,000.00	6	\$133.64	\$142.00
0770001018900	GORMAN SARAH MARIE	221 W Ninth ST	\$69,300.00	6	\$176.23	\$187.25
0770001019100	HOETKER KENNETH J	221 W Ninth ST	\$66,500.00	6	\$170.36	\$181.01
0770001018800	LONGENETTE RHONDA	221 Ninth ST	\$71,750.00	6	\$181.37	\$192.71
0770001019200	SAYRE WILLIAM A	221 W Ninth ST	\$62,965.00	6	\$162.94	\$173.13
0830003000100	CLC 300 MAIN STREET LLC	302 Third ST	\$175,791.00	96	\$862.24	\$916.13
0830003000200	CLC 300 MAIN STREET LLC	300 Main ST	\$99,169.00	40	\$413.65	\$439.51
0830003000300	CLC 300 MAIN STREET LLC	304 Main ST	\$215,040.00	33	\$620.78	\$659.58
0830003003600	ACABAY ATRIUM TWO L P	221 Fourth ST	\$26,425,000.00	698	\$59,028.30	\$62,717.56
0790004004900	COLUMBIA OLDSMOBILE COMPANY	213 Eighth ST	\$349,884.50	364	\$2,604.97	\$2,767.78
0790004005400	COLUMBIA OLDSMOBILE COMPANY	228 Seventh ST	\$53,830.00	29	\$261.99	\$278.37
0790004005600	COLUMBIA OLDSMOBILE COMPANY	705 Sycamore ST	\$183,774.50	161	\$1,213.08	\$1,288.90
0790004005800	COLUMBIA OLDSMOBILE COMPANY	715 Sycamore ST	\$298,235.00	140	\$1,345.29	\$1,429.37
0790004006200	COLUMBIA OLDSMOBILE COMPANY	723 Sycamore ST	\$32,273.50	23	\$185.93	\$197.55
0790004006300	COLUMBIA OLDSMOBILE COMPANY	723 Sycamore ST	\$67,130.00	22	\$253.92	\$269.79
0790004006400	COLUMBIA OLDSMOBILE COMPANY	221 Eighth ST	\$54,551.00	85	\$551.34	\$585.79
0790004006500	COLUMBIA OLDSMOBILE COMPANY	725 Sycamore ST	\$147,444.50	159	\$1,126.58	\$1,196.99
0790004009500	COLUMBIA OLDSMOBILE COMPANY	813 Sycamore ST	\$387,359.00	332	\$2,519.12	\$2,676.56
0790004025900	COLUMBIA OLDSMOBILE COMPANY	230 Seventh ST	\$147.00	9	\$46.57	\$49.48
0790004026000	COLUMBIA OLDSMOBILE COMPANY	226 Seventh ST	\$4,284.00	13	\$75.81	\$80.54
0760001033200	COURT AND RACE LLC	927 Race ST	\$246,977.50	155	\$1,314.84	\$1,397.02
0770001000200	ARCHBISHOP OF CINCINNATI TR	337 Eighth ST	\$503,695.50	268	\$2,434.25	\$2,586.39
0770001001500	ARCHBISHOP OF CINCINNATI TR	324 Seventh ST	\$38,360.00	24	\$203.84	\$216.58
0770001001600	ARCHBISHOP OF CINCINNATI TR	312 Seventh ST	\$222,729.50	141	\$1,192.01	\$1,266.51
0770001002200	ARCHBISHOP OF CINCINNATI TR	310 Seventh ST	\$147,105.00	191	\$1,290.34	\$1,370.99
0770003012200	ARCHBISHOP OF CINCINNATI TR	29 Eighth ST	\$1,086,043.00	316	\$3,902.75	\$4,146.67
0790001003100	ARCHBISHOP OF CINCINNATI TR	100 Eighth ST	\$1,983,327.50	226	\$5,322.70	\$5,655.37
0770001003200	FULLER DOUGLAS W & GREGORY W	804 Plum ST	\$130,627.00	196	\$1,281.47	\$1,361.56
0770001003400	FULLER DOUGLAS W & GREGORY W	802 Plum ST	\$121,576.00	197	\$1,267.62	\$1,346.85
0830001004400	CCA CBD CINCINNATI II LLC	1-9 Fourth ST	\$4,025,000.00	416	\$10,582.78	\$11,244.20
0830003011600	PNC CENTER CINCINNATI REALTY LP	201 Fifth ST	\$17,587,500.00	428	\$39,099.12	\$41,542.81
0830003011700	FFC REALTY LLC	406 Main ST	\$1,967,304.50	214	\$5,227.41	\$5,554.12
0830003011800	FFC REALTY LLC	255 Fifth ST	\$5,383,385.00	214	\$12,394.48	\$13,169.13
0830003011900	FFC REALTY LLC	435 Sycamore ST	\$22,651,377.00	606	\$50,638.22	\$53,803.11
0790001010500	CREEK EDGE LLC	901 Main ST	\$141,669.50	200	\$1,325.20	\$1,408.02
0790001010700	CREEK EDGE LLC	913 Main ST	\$70,805.00	46	\$384.98	\$409.05
0840002000100	QUEEN CITY SQUARE LLC	301 Fourth ST	\$90,200,803.00	830	\$193,510.90	\$205,605.33
0840002001200	QUEEN CITY SQUARE LLC	303 Broadway	\$15,528,754.50	336	\$34,306.92	\$36,451.11
0840002004600	CINCINNATI CBD HOLDINGS LLC	322 Fourth ST	\$240,513.00	26	\$638.24	\$678.13
0840002004700	CINCINNATI CBD HOLDINGS LLC	324 Fourth ST	\$274,750.00	25	\$704.93	\$748.99

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1450001006600	RAIT 4TH AND PLUM LLC & OLD TOWN 41	305 Fourth ST	\$508,840.50	300	\$2,609.52	\$2,772.61
1450001015000	RAIT 4TH AND PLUM LLC & OLD TOWN 41	225 Fourth ST	\$3,379,022.50	517	\$9,746.62	\$10,355.78
1450001015800	WEST FOURTH GROUP LLC	223 Fourth ST	\$271,250.00	235	\$1,776.95	\$1,888.01
1450001019000	ZUSSMAN ASSOCIATES LLC	219 Mcfarland ST	\$75,078.50	31	\$316.85	\$336.66
1450001019100	ZUSSMAN ASSOCIATES LLC	311 Elm ST	\$1,292,266.50	245	\$3,970.49	\$4,218.64
1450001020400	ZUSSMAN ASSOCIATES LLC	212 Third ST	\$187,523.00	70	\$753.22	\$800.30
1450001020600	ZUSSMAN ASSOCIATES LLC	200 Third ST	\$242,490.50	172	\$1,392.81	\$1,479.86
1450001029400	WATSON WILLAIM LLOYD	218 Third ST	\$98,560.00	35	\$386.68	\$410.84
1450002029800	OBELISK LLC	126 Sixth ST	\$148,767.50	150	\$1,083.10	\$1,150.79
0780001008704	629 MS LLC	629 Main ST	\$1,309.00	1	\$7.89	\$8.38
0780001009500	629 MS LLC	629 Main ST	\$64,260.00	18	\$227.34	\$241.55
0830003001000	ACABAY ATRIUM ONE LP	201 Fourth ST	\$17,850,000.00	623	\$40,652.12	\$43,192.88
0830003002590	ACABAY ATRIUM ONE LP	222 Third ST	\$203,504.00	196	\$1,434.37	\$1,524.02
0830007003100	SPIRIT MASTER FUNDING X LLC	95 Freedom WY	\$1,483,947.50	371	\$5,020.26	\$5,334.03
1450002043500	3CDC MASTER PARKING COMMERCIAL LL	595 Race ST	\$2,219,868.00	277	\$6,081.10	\$6,461.17
1450002043600	84.51 HQ BUILDING COMPANY LLC	545 Race ST	\$18,810,547.00	277	\$40,889.00	\$43,444.57
0760002012500	SA RACE STREET LLC	1010 Race ST	\$96,544.00	125	\$845.03	\$897.85
0760002012600	SA RACE STREET LLC	1008 Race ST	\$98,780.50	32	\$371.72	\$394.95
0790004008200	212-214 EAST EIGHTH LLC	212 Eighth ST	\$340,648.00	202	\$1,752.94	\$1,862.50
0770002005900	FOUNTAIN PLACE LLC	50 Fifth ST	\$3,846,500.00	1,489	\$15,723.32	\$16,706.03
0830007005600	NIC RIVERBANKS RETAIL TWO LLC	16 Freedom WY	\$927,500.00	222	\$3,086.98	\$3,279.91
0780001006300	SANTANA PROPERTIES LLC	611 Main ST	\$143,857.00	46	\$538.25	\$571.89
0780001006200	607 MAIN LLC	607 Main ST	\$253,750.00	68	\$881.89	\$937.00
0790004029100	3CDC MASTER PARKING COMMERCIAL LL	300 Seventh ST	\$295,977.50	174	\$1,515.30	\$1,610.01
0790004029200	3CDC MASTER PARKING COMMERCIAL LL	Eighth ST	\$196,248.50	69	\$766.39	\$814.28
0790004029300	3CDC MASTER PARKING COMMERCIAL LL	720 Sycamore ST	\$107,912.00	82	\$647.87	\$688.36
0770001004400	HYLAND BRIAN N & JANET E	213 Ninth ST	\$148,750.00	40	\$517.68	\$550.03
0760001029300	212 RICHMOND LLC	212 Richmond ST	\$27,457.50	20	\$160.40	\$170.43
0770001003000	EK BROWN PROPERTIES LLC	810 Plum ST	\$139,650.00	198	\$1,310.68	\$1,392.60
0760001026300	112 WEST COURT LLC	112 Court ST	\$52,997.00	184	\$1,056.92	\$1,122.98
0760002017100	18 W9TH LLC	18 Ninth ST	\$418,603.50	153	\$1,664.64	\$1,768.68
0760002015100	SELECT-URBAN PROPERTIES COURT STREI	21 Court ST	\$175,000.00	89	\$824.60	\$876.14
0760001035000	DESTIN INVESTMENT PROPERTIES LLC	124 Ninth ST	\$199,699.50	50	\$675.97	\$718.22
0760001035100	HB PROPERTIES I LLC	118 Ninth ST	\$192,503.50	272	\$1,801.92	\$1,914.53
0760002013800	12 E COURT STREET LLC	12 Court ST	\$185,787.00	174	\$1,284.12	\$1,364.38
0760001041300	PETERSON MICHAEL DAVID	1010 Elm ST	\$161,000.00	59	\$641.03	\$681.10
0760001041400	RECKMAN MATTHEW	1008 Elm ST	\$193,200.00	17	\$492.72	\$523.51
1450001000800	313 WEST 5TH LLC	313 Fifth ST	\$42,850.50	40	\$295.50	\$313.96
1450001002400	313 WEST 5TH LLC	310 Perry ST	\$36,729.00	33	\$246.67	\$262.09
1450001026800	113 W FOURTH LLC	113 Fourth ST	\$170,369.50	55	\$640.13	\$680.14
0790004007400	SEIBEL KENNETH F@3	815 Pancoast AL	\$22,221.50	59	\$349.87	\$371.74

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0790001010600	CREEK EDGE LLC & RAE E SCHAEPERLAUS	907 Main ST	\$141,634.50	88	\$749.46	\$796.30
0790001011000	925 MAIN LLC	925 Main ST	\$243,547.50	40	\$716.57	\$761.35
0790004000100	602 MAIN STREET LLC	600 Main ST	\$1,555,771.00	219	\$4,389.69	\$4,664.05
0790004000300	602 MAIN STREET LLC	610 Main ST	\$231,490.00	45	\$716.97	\$761.78
0790004000600	602 MAIN STREET LLC	216 Sixth ST	\$172,739.00	131	\$1,035.73	\$1,100.46
0790001003700	110 E EIGHTH LLC	110 Eighth ST	\$176,750.00	25	\$499.32	\$530.53
1450001025900	151 W 4TH CINCINNATI LLC	151 Fourth ST	\$1,274,287.00	296	\$4,194.90	\$4,457.08
1450001026100	151 W 4TH CINCINNATI LLC	139 Fourth ST	\$133,287.00	53	\$552.05	\$586.56
1450001026300	133 WEST FOURTH LLC	133 Fourth ST	\$300,345.50	64	\$959.09	\$1,019.03
0770003012500	710 VINE LLC	710 Vine ST	\$674,877.00	375	\$3,343.36	\$3,552.32
0770002011700	620 VINE LLC	620 Vine ST	\$204,750.00	31	\$588.91	\$625.72
0770002010800	HG PEARL PROVIDENT LLC	642 Vine ST	\$4,143,636.00	557	\$11,556.40	\$12,278.67
0770002011900	HG PEARL PROVIDENT LLC	Gano ST	\$47,078.50	9	\$145.03	\$154.10
0770002023100	HG PEARL PROVIDENT LLC	Gano ST	\$11,770.50	0	\$24.69	\$26.24
0830001007400	INGALLS HOTEL LLC	6 Fourth ST	\$1,207,500.00	157	\$3,340.34	\$3,549.11
0830001007700	14 E 4TH LLC	14 Fourth ST	\$600,922.00	95	\$1,749.04	\$1,858.36
0830001007390	MR INC	412 Vine ST	\$82,250.00	65	\$506.65	\$538.32
0830001015500	FEDERAL RESERVE BANK OF	431 Main ST	\$375,637.50	184	\$1,733.83	\$1,842.20
0770003002790	GARFIELD PLACE LLC	22 Garfield PL	\$272,828.50	141	\$1,297.12	\$1,378.19
0770003003090	GARFIELD PLACE LLC	Garfield PL	\$38,951.50	34	\$256.48	\$272.51
0770003003190	GARFIELD PLACE LLC	Garfield PL	\$38,220.00	121	\$702.11	\$745.99
0770003006600	LANCASTER APT LLC	22 Seventh ST	\$420,000.00	64	\$1,210.13	\$1,285.76
1450001006300	317 W 4TH HOLDING LLC	317-31 Fourth ST	\$95,865.00	21	\$309.07	\$328.38
1450001006400	317 W 4TH HOLDING LLC	313-31 Fourth ST	\$76,321.00	21	\$268.06	\$284.81
0830001023200	150 EAST THIRD OWNER LLC	150 Third ST	\$1,658,769.00	394	\$5,505.26	\$5,849.34
1450001045200	TEXTILE PARTNERS LLC	Fourth ST	\$0.00	405	\$2,081.63	\$2,211.74
0770002006700	HUNTINGTON CENTER CINCINNATI REALT	525 Vine ST	\$8,575,000.00	529	\$20,709.66	\$22,004.01
0830001003500	MOJAVE HOLDING LLC	8 Fourth ST	\$122,500.00	20	\$359.81	\$382.29
0830001003700	CITYVIEW EQUITIES INC	4 Fourth ST	\$132,331.50	24	\$400.99	\$426.05
0830001003800	VINE CBD SUBSIDIARY LLC	401-41 Vine ST	\$388,633.00	157	\$1,622.32	\$1,723.72
0790001007000	MAIN STREET FLYER LLC	819 Main ST	\$225,750.00	51	\$735.76	\$781.75
0770001008700	MCCULLOUGH MARGARET G & PATRICK J	133 Ninth ST	\$150,500.00	82	\$737.22	\$783.30
0760001032200	LOVELAND CROSSING LLC	914 Elm ST	\$252,000.00	213	\$1,623.49	\$1,724.96
0770003003200	DAOUD REALTY LLC	14 Garfield PL	\$134,750.00	138	\$992.01	\$1,054.01
1450001003400	LOMBARDY BILTMORE LLC	330 Fourth ST	\$498,925.00	76	\$1,437.39	\$1,527.23
1450001003500	LOMBARDY BILTMORE LLC	322 Fourth ST	\$798,108.50	138	\$2,383.76	\$2,532.75
1450001002900	414 CENTRAL AVE LLC	414 Central AV	\$87,500.00	74	\$563.93	\$599.17
1450001003000	4TH & CENTRAL LLC	412 Central AV	\$223,527.50	85	\$905.86	\$962.47
1450001003300	327 PERRY LLC	327 Perry ST	\$102,333.00	76	\$605.33	\$643.16
1450001004400	SINTON FLATS LLC	344 Fourth ST	\$196,276.50	55	\$694.49	\$737.89
1450001004200	350 W FOURTH LLC	348 Fourth ST	\$220,976.00	166	\$1,316.83	\$1,399.13

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1450001015900	211 W FOURTH LLC	211 Fourth ST	\$356,170.50	292	\$2,248.09	\$2,388.60
0760002016200	COURT AND VINE HOLDINGS LLC	915 Vine ST	\$84,276.50	152	\$958.07	\$1,017.95
0760002024100	COURT AND VINE HOLDINGS LLC	31 Court ST	\$59,202.50	33	\$293.82	\$312.19
0760002024400	COURT AND VINE HOLDINGS LLC	37 Court ST	\$91,000.00	36	\$375.96	\$399.45
0760002040600	COURT AND VINE HOLDINGS LLC	7 E Court ST	\$0.00	116	\$596.22	\$633.48
1450001045300	TD MANAGEMENT LTD	200 Fourth ST	\$0.00	154	\$791.53	\$841.01
0760002015600	WEST COURT VIEW BUILDING LLC	7 Court ST	\$256,357.50	249	\$1,817.67	\$1,931.27
0770002001200	CURLEY F MICHAEL	630 Race ST	\$122,500.00	50	\$514.00	\$546.13
0770003001300	HDDA CINCINNATI LLC	2 Garfield PL	\$3,073,000.00	531	\$9,176.53	\$9,750.06
0770001009700	NUTTER VIKKI & ROGER	115 Ninth ST	\$173,551.00	182	\$1,299.57	\$1,380.79
0780001000500	530 WALNUT LLC	530 Walnut ST	\$1,245,975.50	175	\$3,513.58	\$3,733.18
0790004007100	DEITSCH MARCIA TR	810 Main ST	\$204,578.50	67	\$773.58	\$821.93
0790004027600	DEITSCH MARCIA TR	802 Main ST	\$74,256.00	25	\$284.29	\$302.06
0780001008701	S MADE 627 MAIN LLC	Gano AL	\$1,309.00	1	\$7.89	\$8.38
0780001009400	S MADE 627 MAIN LLC	627 Main ST	\$82,729.50	18	\$266.09	\$282.72
0790003017000	CRANE PARKING INVESTORS LLC	900 Broadway	\$368,525.50	458	\$3,127.23	\$3,322.68
0790004001600	652 MAIN STREET LLC	652 Main ST	\$215,337.50	21	\$559.72	\$594.71
0790004006900	SHROPSHIRE CHRISTOPHER TR	806 Main ST	\$58,040.50	15	\$198.87	\$211.30
0770003005100	GARFIELD AND VINE LLC	713 Vine ST	\$335,293.00	371	\$2,610.34	\$2,773.48
0840002004800	EDGAR INVESTORS LLC	405 Broadway	\$1,749,835.50	203	\$4,714.61	\$5,009.27
0830001003900	33 W FOURTH LLC	33 Fourth ST	\$343,413.00	290	\$2,211.05	\$2,349.24
0760001039400	SAMMOUR RIAD J & SUSAN J	104 Ninth ST	\$72,915.50	11	\$209.52	\$222.61
0760001040000	GOLDBERG LAUREN SANDRA	104 Ninth ST	\$84,000.00	11	\$232.77	\$247.32
0760001039500	HABEL ERIC R & MEGAN A MACHALA	104 Ninth ST	\$96,764.50	11	\$259.55	\$275.78
0760001039300	KASSEM NASSER	104 Ninth ST	\$72,975.00	11	\$209.64	\$222.75
1450001044100	FRANZOSA MICHAEL G	411 Plum ST	\$113,309.00	33	\$407.34	\$432.80
1450001044200	411 PLUM LLC	411 Plum ST	\$79,926.00	33	\$337.30	\$358.38
0770001019600	COBERT AUSTIN	808 Elm ST	\$119,000.00	25	\$378.16	\$401.80
0770001017700	BENIC MATTHEW RYAN	223 Ninth ST	\$144,025.00	21	\$410.11	\$435.74
1450001043900	READER JR DAVID VERNON	411 Plum ST	\$222,250.00	33	\$635.90	\$675.65
1450001044700	ABERCROMBIE DANIEL R & SARAH J CHER	415 Plum ST	\$265,324.50	33	\$726.28	\$771.67
1450001044000	JAIN STEVEN & PRIYA	411 Plum ST	\$166,250.00	33	\$518.41	\$550.81
0770002027100	PEET KELLY TR	26 Sixth ST	\$203,952.00	7	\$463.88	\$492.87
0770002025600	BELL MELODY	637 Walnut ST	\$131,250.00	10	\$326.77	\$347.19
0770002025900	MEYER JOAN M	637 Walnut ST	\$227,500.00	10	\$528.70	\$561.75
1450001035400	BEITING JAMES P & MARY ZINN BEITING	335 Fifth ST	\$103,211.50	4	\$237.10	\$251.92
1450001034800	BRANDVOLD BRYAR	335 Fifth ST	\$164,633.00	4	\$365.97	\$388.84
1450001031900	KNUTSON EMMA	323 Fifth ST	\$89,250.00	15	\$264.35	\$280.87
0780001011800	LOPEZ SIMON & MARISA B BRIZZI	621 Main ST	\$124,327.00	16	\$343.08	\$364.52
0830001040400	MACKIE IAN	417 Vine ST	\$121,257.50	3	\$269.82	\$286.69
0830001040200	BOEDECKER GEORGE	417 Vine ST	\$74,900.00	3	\$172.56	\$183.35

ParcelID	Property Owner Name	Property Address	Assessed Value	FrontFootage	2022-2023 Assessment	2024-2025 Assessment
0790001017100	THOMPSON JUWAN	825 Main ST	\$87,500.00	9	\$229.84	\$244.20
1450001035900	GENAU MICHAEL	353 Fourth ST	\$109,151.00	6	\$259.84	\$276.08
1450001036000	BOYD PHILLIP JOSEPH & DEBORAH	353 Fourth ST	\$93,730.00	6	\$227.49	\$241.71
1450001037100	MCGINNIS JAY W & MICHELLE L	353 Fourth ST	\$88,760.00	6	\$217.06	\$230.63
1450001039800	BARNES DAVID II & SARA FAIR	353 Fourth ST	\$138,792.50	6	\$322.03	\$342.16
1450001036100	OSGOOD ELIZABETH A	353 Fourth ST	\$94,500.00	6	\$229.10	\$243.42
1450001040800	VINSON PHILIP	353 Fourth ST	\$113,557.50	6	\$269.09	\$285.91
1450001036900	JACOBSON JOEL	353 Fourth ST	\$102,924.50	6	\$246.78	\$262.20
1450001039900	MARCU MARA O	353 Fourth ST	\$97,261.50	6	\$234.90	\$249.58
1450001039100	COULTON ELIZABETH	353 Fourth ST	\$107,198.00	6	\$255.74	\$271.73
1450001040700	MURPHY MARC JAMES	353 Fourth ST	\$102,742.50	6	\$246.40	\$261.80
0840006010000	CRUZ MARIA ELENA & SATURNINO CARLC	400 Pike ST	\$288,750.00	6	\$636.65	\$676.44
0840006008700	LOEWENSTINE PETRIA K	400 Pike ST	\$159,936.00	6	\$366.39	\$389.29
0840006011200	SEAGO JANE RHODES & ROBERT	400 Pike ST	\$160,650.00	6	\$367.89	\$390.88
0790004030500	STEIN SEATTLE K	720 Main ST	\$54,600.00	10	\$165.95	\$176.32
0790004030700	REGAN MARCIA & ELWOOD	720 Main ST	\$58,873.50	10	\$174.92	\$185.85
0840006009700	COPPLEY JILLIAN	400 Pike ST	\$298,851.00	6	\$657.84	\$698.96
0840006007900	HARLEY GREGORY OBRIAN & LORRY	400 Pike ST	\$149,684.50	6	\$344.88	\$366.44
0840006013800	BUTLER STEPHEN J	400 Pike ST	\$149,684.50	6	\$344.88	\$366.44
1450001042600	VAN VECHTEN STEVEN J	304 Mcfarland ST	\$104,387.50	6	\$249.85	\$265.46
0790001015200	815 MAIN LLC	815 Main ST	\$111,363.00	5	\$259.34	\$275.55
0760001038200	LOGLEVEL LLC	911 Race ST	\$188,534.50	52	\$662.82	\$704.25
0760002038100	MURRAY JENNIFER LYNN	32 Court ST	\$169,750.00	9	\$402.40	\$427.55
0790004032800	COLE ANDREW C	813 Broadway	\$104,650.00	7	\$255.54	\$271.51
0790004032600	METZ HOME & DESIGN	813 Broadway	\$83,300.00	7	\$210.75	\$223.92
0790004032500	BRITTON TYLER JAMES	813 Broadway	\$84,000.00	7	\$212.21	\$225.48
0760002038900	URBAN LEGACY VIII LLC	38 Court ST	\$28,126.00	9	\$105.27	\$111.85
0760002040000	URBAN LEGACY VIII LLC	56 Court ST	\$28,126.00	9	\$105.27	\$111.85
0760002038200	COERBER DANIEL P	32 Court ST	\$120,750.00	9	\$299.60	\$318.32
0760002039900	SILVA JEFFREY J	1003 Walnut ST	\$117,250.00	9	\$292.25	\$310.52
0760002036100	HARTE MATTHEW	15 Court ST	\$50,190.00	8	\$146.42	\$155.57

September 9, 2021

To: Mayor and Members of City Council 202102713

From: Paula Boggs Muething, City Manager

Subject: **DETERMINING TO PROCEED WITH THE ASSESSMENT OF  
PROPERTIES IN THE DOWNTOWN CINCINNATI  
IMPROVEMENT DISTRICT**

---

Attached is an Emergency Ordinance captioned as follows:

**DETERMINING** to proceed with the assessment of properties in the Downtown Cincinnati Improvement District to implement the 2022-2025 Services Plan for the district in accordance with Chapters 727 and Chapter 1710 of the Ohio Revised Code.

### **BACKGROUND/CURRENT CONDITIONS**

In 2018, the Downtown Cincinnati Improvement District (DCID) was instituted to provide funds that are used to carry out a Services Plan, which has been carried out by Downtown Cincinnati Inc. (DCI) – a subsidiary of Cincinnati Center City Development Corp. (3CDC) since 2019. The Downtown Cincinnati Improvement District includes all property within the boundaries of Eggleston Avenue on the east, Central Parkway on the north, Central Avenue on the west (including the Centennial buildings), and the river on the south (excluding the two stadiums). The current services plan expires at the end of 2021.

### **PROJECT DESCRIPTION**

This Services Plan will be implemented from 2022-2025. The total assessment will be \$3,200,000 per year in 2022 and 2023, and \$3,400,000 per year in 2024 and 2025 is comprised of contributions from both private and public property owners. Individual and commercial owners make up about 80% of the total assessments, while the City of Cincinnati and Hamilton County contribute approximately 20%.

The Services Plan for 2022-2025 leverages resources, creates and sustains partnerships, and provides services fundamental to a vibrant, vital core of the city and the region. These services fall into four categories: Safe & Clean; Communication & Marketing; Stakeholder Services; and Events. This combination of services and activities helps maintain and enhance property owner's investment, improves the quality of life for future and existing residents, and drives tourism to Cincinnati's urban core.



The 2022-2025 Service Plan was adopted by the Board of the SID, and submitted to the City (Mayor, City Manager, and Council) for review on 11/17/2020. The administration did not have any suggestions, revision, or comments. The Service Plan was then mailed to property owners in the DCID as a petition for approval on 1/26/2021. Petitions were collected over several months from February to May of 2021. On 6/3/2021, City Council approved the Legislative Resolution that approved the petition for the 2022-2025 Services Plan. Since then, the City has been going through the special assessment process and has notified all property owners within the district, and no property owners have filed written objections with the Clerk of Council. This ordinance determines to proceed with the assessment of properties in the Downtown Cincinnati Improvement District to implement the 2022-2025 Services Plan for the district

### **PROJECT TEAM & TIMELINE**

The project team (listed below) will make themselves available at the request of the councilmember(s).

- Assistant City Manager: Billy Weber
- DCED Director: Markiea Carter
- Project Attorney: Marion Haynes

The anticipated council timeline is as follows:

- September 9, 2021: Introduction to City Council
- September 13, 2021: Budget and Finance (#1)
- September 20, 2021: Budget and Finance (#2)
- September 22, 2021: City Council for Final Approval

### **RECOMMENDATION**

The Administration recommends approval of this Emergency Ordinance. The emergency clause is needed so that there will be enough time to implement the SID by January 2022.

Attachment: A. Map of Downtown Special Improvement District

Copy: Markiea L. Carter, Director, Department of Community & Economic Development

## Attachment A: Map



EMERGENCY

City of Cincinnati

JRS

AWB

An Ordinance No. \_\_\_\_\_

- 2021

**DETERMINING** to proceed with the assessment of properties in the Downtown Cincinnati Improvement District to implement the 2022-2025 Services Plan for the district in accordance with Chapters 727 and Chapter 1710 of the Ohio Revised Code.

WHEREAS, Resolution No. 38-2021 (“Resolution”), adopted by City Council on June 3, 2021, pursuant to Ohio Revised Code Section 727.12, declared the necessity of assessing properties in the Downtown Cincinnati Improvement District (“DCID”) to implement the 2022-2025 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 14 days prior to the adoption of this ordinance; and

WHEREAS, no property owners have filed written objections with the Clerk of Council pursuant to Ohio Revised Code Section 727.15; and

WHEREAS, the Council hereby determines to proceed with the assessment 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, pursuant to Ohio Revised Code Section 727.23, the City Council hereby determines to proceed with the assessment of properties in the Downtown Cincinnati Improvement District to implement the 2022-2025 Services Plan for the district (“Services Plan”) in accordance with the provisions of Resolution No. 38-2021 (“Resolution”).

Section 2. That City Council hereby adopts the estimated assessments on file with the Clerk of Council in accordance with the Resolution, which assessments have been finally calculated and apportioned and are on file with the Clerk.

Section 3. That the City has not received claims for damages pursuant to Ohio Revised Code Section 727.18 that require judicial inquiry.

Section 4. 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 begin the process for establishing the assessments necessary to timely implement the Services Plan.

Passed: \_\_\_\_\_, 2021

\_\_\_\_\_  
John Cranley, Mayor

Attest: \_\_\_\_\_  
Clerk



# VULCAN PROPERTY MANAGEMENT CO.

30 Garfield Place, Suite 1040 • Cincinnati, OH 45202  
513-621-2850 • Fax 513-241-8199

July 30, 2021

Clerk of Council  
Room 308  
City Hall  
801 Plum Street  
Cincinnati, OH 45202

Re: DCID Services Plan 2022-2025 for Vulcan Property Management Co.

Dear Sirs:

I am writing to object in the strongest terms to the estimated **38% increase** proposed to be levied upon our property per the DCID Services Plan for the years 2022-2025. Please provide me with its justification as it heaps an out-sized additional burden upon our office business's limited resources.

Over the last two years, the City has imposed new façade and fire escape inspection/repair requirements on buildings within the City. This unexpected expense has cost our company over \$200,000.00. This burden was piled on top of the customary annual fees we pay for property taxes, payroll taxes, lighting assessments, and for the maintenance of Piatt Park, which we abut.

Speaking of Piatt Park, I invite you to visit the park any afternoon around 4:30 p.m. and report back to me your experience. I guarantee it will not be pleasant unless you enjoy a police-free block party in which you will be treated to drug abuse, alcohol use, fighting, yelling, dereliction and, on occasion, offers from prostitutes. This is not my idea of a "Clean and Safe" environment in which my office tenants must try to work and expand their businesses and it is senseless for me to pay 38% more for it.

My point is that this assessment just piles more expense onto our business, which has already suffered great loss of unrecoverable income due to Covid-19, and provides us no evident benefit. If your aim these last two years has been to drive stakeholders out of the central business district by levying ever higher costs onto them, pat yourselves on the back, because you're accomplishing your mission. But I doubt that this is the case, so please reconsider this enormous increase and propose an amount which is reasonable.

Regards,

John Gabriel  
President

Enclosure

# UNITED STATES DEPARTMENT OF THE INTERIOR

BUREAU OF LAND MANAGEMENT

WASHINGTON, D. C. 20250

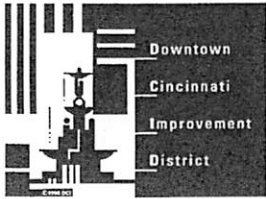
TO: [Illegible]

FROM: [Illegible]

SUBJECT: [Illegible]

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[Illegible text block]



# Assessment Sheet for Vulcan Property Management Company

Auditor Owner Name: VULCAN PROPERTY MANAGEMENT CO

Auditor Mail Name: Vulcan Property Management Co

Parcel ID	Address	Auditor Assessed Value	Front Footage	Current		Estimated	
				2018 - 2019	2020 - 2021	2022 - 2023	2024 - 2025
<u>0770003014800</u>	30 Garfield PL	\$204,050.00	163	\$1,072.36	\$1,148.96	\$1,236.60	\$1,313.89
<u>0770003014900</u>	30 Garfield PL	\$1,022,829.50	163	\$1,346.15	\$1,442.30	\$2,901.21	\$3,082.53
<b>Owner Totals</b>	<b>Properties: 2</b>	<b>\$1,226,879.50</b>	<b>326</b>	<b>\$2,418.51</b>	<b>\$2,591.26</b>	<b>\$4,137.81</b>	<b>\$4,396.42</b>

The above annual Downtown Cincinnati Improvement District (DCID) amounts are estimates based on property information obtained from the Hamilton County Auditor's office, and front footage estimates from the City of Cincinnati Department of Urban Forestry . If you have any questions regarding this statement please contact Cate Douglas, 3CDC at (513) 977-8834.



# VULCAN PROPERTY MANAGEMENT CO.

30 Garfield Place, Suite 1040 • Cincinnati, OH 45202

CINCINNATI OH 452

31 JUL 2021 PM 4 L

FIRST-CLASS



02 1P \$ 000.51<sup>0</sup>  
0001164720 JUL 30 2021  
MAILED FROM ZIP CODE 45202

Clerk of Council  
Room 308  
City Hall  
801 Plum Street  
Cincinnati, OH 45202

112

45202-570483





## Autry, Melissa

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**From:** Rocco, Giovanni  
**Sent:** Tuesday, August 31, 2021 1:44 PM  
**To:** Autry, Melissa  
**Cc:** Florea, Lindsey  
**Subject:** FW: [External Email] RE: DCID

See below related to DCID Ordinances.

Gio Rocco | Economic Development  
Department of Community and Economic Development  
Two Centennial Plaza | 805 Central Avenue, Suite 700 | Cincinnati, OH 45202  
(O) 513-352-1960  
[Giovanni.Rocco@cincinnati-oh.gov](mailto:Giovanni.Rocco@cincinnati-oh.gov)  
[www.choosecincy.com](http://www.choosecincy.com)



**From:** Phil Aftuck <paftuck@tbco.biz>  
**Sent:** Tuesday, August 31, 2021 11:09 AM  
**To:** Denham, Rob <robert.denham@cincinnati-oh.gov>; Cate Douglas <cdouglas@3CDC.org>  
**Cc:** Rocco, Giovanni <Giovanni.Rocco@cincinnati-oh.gov>  
**Subject:** RE: [External Email] RE: DCID

Hey Rob,

We withdraw our objection.

Thank you

# Textile Partners, LLC

August 12, 2021

Clerk of Council  
City Hall  
801 Plum Street  
Room 308  
Cincinnati, OH 45202

**Re: Objection from Textile Partners, LLC to Special Assessment Levied due to Legislative Resolution 38-2021 for the Property Located at 205 W 4<sup>th</sup> St, Cincinnati, OH 45202**

Dear Members of the Assessment Equalization Board,

This letter serves as an objection to the Cincinnati City Council Legislative Resolution 38-2021 on June 3, 2021 which approved the petition for the 2022-2025 Services Plan for the Downtown Cincinnati Improvement District.

As the authorized representative of Textile Partners, LLC, the Owner of the property located at 205 W 4th St, Cincinnati, OH 45202 we **object and ask for an exemption** from this Special Assessment based on the following grounds that: 1) We never received notice of the renewal of the Special Improvement District Services Plan, to which we would have objected prior to its arrival and subsequent approval by City Council; 2) we already pay our employees and third party vendors to keep our frontage clean and safe and; 3) the proposed goals of the plan are redundant with the services we already provide and do not benefit the property as the plan earmarks over 75% of the budget for safety, cleaning and beautification.

For these reasons, we consider the special assessment to be an unnecessary added tax on the property, object to the Services Plan and Budget and request an exemption from the Assessment.

Sincerely,

Textile Partners, LLC



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Phillip Aftuck, Authorized Representative

CONFIDENTIAL

CONFIDENTIAL  
PROPERTY OF  
GENERAL  
MOTOR CORPORATION

It is the policy of General Motors Corporation to provide information to the public concerning the products and services of the Corporation and its subsidiaries. This information is provided in a timely and accurate manner and is intended to be helpful to the public. The information is provided in a clear and concise manner and is intended to be helpful to the public. The information is provided in a clear and concise manner and is intended to be helpful to the public.

The Bernstein Companies  
3299 K Street NW  
Suite 700  
Washington, DC 20007  
ATTN: Phil Aftuck

City Hall  
801 Plum Street  
Suite 308  
Cincinnati, OH 45202  
ATTN: Clerk of Council

CAPITAL DISTRICT 208

13 AUG 2021PM 2 L

NEOPOST

FIRST-CLASS MAIL

08/13/2021

US POSTAGE

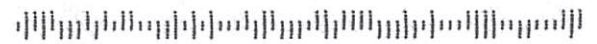
\$000.51<sup>0</sup>



ZIP 20007  
041M11459506

116

45202-570483





## Autry, Melissa

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**From:** Rocco, Giovanni  
**Sent:** Friday, August 27, 2021 4:08 PM  
**To:** Autry, Melissa  
**Subject:** FW: [External Email] Re: DCID

See below related to DCID Ordinances.

**From:** gabralli@aol.com <gabralli@aol.com>  
**Sent:** Thursday, August 26, 2021 1:33 PM  
**To:** Rocco, Giovanni <Giovanni.Rocco@cincinnati-oh.gov>  
**Subject:** [External Email] Re: DCID

### External Email Communication

I am not going to file the complaint.

Say what you will, Rocco, ["We do greatly appreciate your feedback and the City, especially our Department, is sensitive to this. We are generally trying to cultivate an environment that is friendly to businesses, especially in our urban core."] but there is no possibility that your department is committed to cultivating a business-friendly environment. What has it done? Have you increased the number of police in the CBD to the levels they were five years ago? Ten years ago? No. Are there fewer or more inspections required now? More, and they're more costly. Have you ever looked at the cost of annual elevator testing and registration? Have you ever tried to navigate through the elevator registration process and pay the fees? It's a confusing and ridiculous system, as admitted by your own employees. These are just a couple issues of many. The City has heaped one expense or regulation after another onto the backs of its stakeholders in a never-ending money grab and nothing it does helps improve our businesses. We're just taken for granted. I am very eager to sell my building and get out.

-----Original Message-----

**From:** Rocco, Giovanni <[Giovanni.Rocco@cincinnati-oh.gov](mailto:Giovanni.Rocco@cincinnati-oh.gov)>  
**To:** [gabralli@aol.com](mailto:gabralli@aol.com) <[gabralli@aol.com](mailto:gabralli@aol.com)>  
**Cc:** Florea, Lindsey <[Lindsey.Florea@cincinnati-oh.gov](mailto:Lindsey.Florea@cincinnati-oh.gov)>  
**Sent:** Thu, Aug 26, 2021 11:36 am  
**Subject:** DCID

Hey John,

My name is Giovanni Rocco, and I am with Cincinnati's Department of Community and Economic Development. I saw your letter regarding the proposed DCID, and I believe you have spoken with Cate Douglas of DCI/3CDC about this. My understanding is that you do not want to file a complaint with the Board of Equalization, but instead you wanted to voice your concerns about taxes on businesses in Cincinnati in general. We do greatly appreciate your feedback and the City, especially our Department, is sensitive to this. We are generally trying to cultivate an environment that is friendly to businesses, especially in our urban core.

With that being said, I am emailing today to confirm that you did not want to file a complaint with the Board of Equalization. Would you mind confirming this to me via email? It would be greatly appreciated.

Thank you , and never hesitate to reach out to me or our Department.

Gio Rocco | Economic Development  
Department of Community and Economic Development  
Two Centennial Plaza | 805 Central Avenue, Suite 700 | Cincinnati, OH 45202  
(O) 513-352-1960  
[Giovanni.Rocco@cincinnati-oh.gov](mailto:Giovanni.Rocco@cincinnati-oh.gov)  
[www.choosecincy.com](http://www.choosecincy.com)





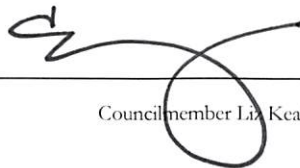
**Liz Keating**  
Councilmember

202102758

Sept 7, 2021

## Motion

As the Administration moves forward with traffic calming measures and infrastructure updates within the city, **WE MOVE** for the administration to investigate new sustainable infrastructure innovations that provide storm water management through absorption and flow control including (but not limited to) the utilization and implementation of soil cells, urban watersheds, urban rain gardens, bioretention, and permeable pavement. As we continue to see heavy rains and continuous flooding, impacting our residents and businesses, we need to find ways to take the pressure off our storm sewers. **WE FURTHER MOVE** for the administration to provide a cost analysis with these options to show if a bigger investment in green infrastructure now may save more money than the money spent on aftermath of storms including cleanup efforts, claims and settlements, and the utilization of other city resources that are needed in response to flooding/backup after heavy rainfalls.

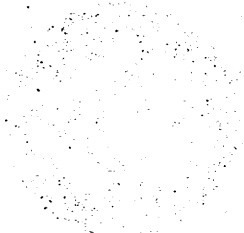


Councilmember Liz Keating



MM  
Budget + Finance

9/9/21



*[Faint, illegible text, likely bleed-through from the reverse side of the page.]*

*[Handwritten signature or initials.]*