Contract No. _____

Community Reinvestment Area Tax Exemption Agreement

This Community Reinvestment Area Tax Exemption Agreement (this "Agreement") is made and entered into as of the Effective Date (as defined on the signature page hereof) by and among the CITY OF CINCINNATI, an Ohio municipal corporation (the "City"), GEST STREET DISTRIBUTIONS, LLC, an Ohio limited liability company (the "Lessee"), NEHEMIAH MANUFACTURING COMPANY LLC, an Ohio limited liability company (the "Sublessee"; and collectively with Lessee, the "Company"), and the PORT OF GREATER CINCINNATI DEVELOPMENT AUTHORITY, an Ohio port authority, d/b/a THE PORT (the "Owner").

Recitals:

A. [The City and the Company are parties to a certain *Property Sale and Development Agreement* dated _____ ___, 2021 (the "Development Agreement"). Pursuant to the Development Agreement, the City agreed to convey a portion of the Property (as defined below) to the Company and to provide the Company with financial support for the Project (as defined below).]

B. The City, through the adoption of Ordinance No. 274-2017 on September 27, 2017, designated the entire City of Cincinnati as a Community Reinvestment Area to encourage the development of real property and the acquisition of personal property in that area, pursuant to Ohio Revised Code Sections 3735.65 through 3735.70 (the "Statute").

C. In accordance with the Statute, the Ohio Director of Development has forwarded to the City the Director's determination dated October 23, 2017, stating that the findings contained in Ordinance No. 274-2017 are valid and that the entire City is a Community Reinvestment Area under the Statute. By such determination, the Director of Development of the State of Ohio determined that the area within the corporate boundaries of the City of Cincinnati contains the characteristics set forth in the Statute and confirmed such area as a Community Reinvestment Area under the Statute.

D. The Council of the City of Cincinnati has also passed Ordinance No. 275-2017 as of September 27, 2017, as amended by Ordinance No. 339-2018 passed on October 31, 2018 (the "Commercial Policy Ordinance"), which sets forth certain additional policies, conditions and limitations regarding newly constructed or remodeled commercial and residential structures in the Community Reinvestment Area.

E. The Sublessee is the long-term tenant of certain real property within the City, located at 979 Berlin Street, Cincinnati, Ohio 45204 (the "Property"), as further described in Exhibit A (*Legal Description of Property*) hereto. Notwithstanding the foregoing, the Property shall not include any residential condominiums being developed in connection with the Project (as defined below) (the "Excluded Property"), and the Company acknowledges and agrees that the City's Community Reinvestment Area program entails separate applications by the owner of any residential condominium units included within the Project. For the avoidance of doubt, the Excluded Property shall not be exempt under this Agreement; however, this provision shall not be deemed to prohibit any owners from time to time of any Excluded Property from separately applying for a tax abatement in accordance with applicable law.

F. The Company has proposed to construct a building located on the Property, within the boundaries of the City of Cincinnati, as more fully described in Section 1 herein (the "Project"), provided that the appropriate development incentives are available to support the economic viability of the Project.

G. The Statute provides that if any part of a project is to be used for commercial or industrial purposes, including projects containing four or more dwelling units, in order to be eligible for tax exemption the City and the Company must enter into an agreement pursuant to Ohio Revised Code Section 3735.671 prior to commencement of construction or remodeling.

H. The City, having appropriate authority under the Statute for this type of project, agrees (as provided herein and subject to all conditions herein) to provide the Company with the tax exemption incentives stated herein, available under the Statute, for development of the Project.

I. The Company has submitted to the City an application for this tax exemption agreement (the "Application"), a copy of which is attached hereto as Exhibit B, has remitted with the Application (i) the City application fee of One Thousand Two Hundred Fifty Dollars ($1,250) made payable to the City and (ii) in accordance with Ohio Revised Code Section 3735.672(C), the state application fee of Seven Hundred Fifty Dollars ($750) made payable to the Ohio Development Services Agency ("ODSA"), to be forwarded to the ODSA with an executed copy of this Agreement.

J. The Director of the City's Department of Community and Economic Development has recommended approval of the Application on the basis that the Company is qualified by financial responsibility and business experience to create and preserve employment opportunities and improve the economic climate of the City.

K. The Board of Education of the Cincinnati City School District (the "Board of Education"), pursuant to that certain *Tax Incentive Agreement* effective as of April 28, 2020, has approved exemptions of up to one hundred percent (100%) of Community Reinvestment Area projects, waived advance notice and right to review such projects, and waived sharing or allocation of municipal income taxes in connection with such projects.

L. The Company has entered into (or will enter into) an agreement with the Board of Education requiring the Company to pay the Board of Education amounts equal to thirty-three percent (33%) of the full amount of exempt real property taxes that would have been paid to Hamilton County if this Agreement were not in effect (the "Board of Education Agreement").

M. The Company represents and warrants to the City that the Company and its major tenants, if any, do not intend to relocate part or all of their operations to the City from another county or municipal corporation in the State of Ohio (the "State").

N. The Company represents that within the past five (5) years neither the Company, nor any related member of the Company nor any entity to which the Company is a successor has discontinued operations at a project site in the State during the term of a property tax exemption agreement (under Ohio Revised Code Section 3735.671, 5709.62, 5709.63 or 5709.632) applicable to that site, and the Company acknowledges that misrepresentation hereunder will result in voiding of this Agreement.

O. The Company represents and warrants to the City that the Company is not subject to an Enterprise Zone Agreement with the City of Cincinnati for the Property or the Project.

P. This Agreement has been authorized by Ordinance No. _____-2021, passed by Cincinnati City Council on _____, 2021.

Q. In determining to recommend and authorize this Agreement, the Department of Community and Economic Development and City Council, respectively, have acted in material reliance on the Company's representations in the Application and herein regarding the Project including, but not limited to, representations relating to the number of jobs to be created and/or retained by the Company, the Board of Education Agreement, and the Project's effect in promoting the general welfare of the people of Cincinnati by, for example, encouraging the development of real property located in the Community Reinvestment Area and thereby promoting economic growth and vitality in Cincinnati.

NOW, THEREFORE, pursuant to Ohio Revised Code Section 3735.67(A) and in conformity with the format required under Ohio Revised Code Section 3735.671, in consideration of the mutual covenants

contained herein and the benefit to be derived by the parties from the execution hereof, the parties agree as follows:

Section 1. Project. Upon issuance of the necessary zoning and building approvals, the Company agrees to construct of approximately 46,961 square feet of industrial space and approximately 2,939 square feet of office space on the Property (the "Improvements") at an estimated aggregate cost of Three Million Six Hundred Thirty Thousand Dollars ($3,630,000) to commence after the execution of this Agreement and to be completed no later than March 31, 2023; *provided,* however, that the Director of the Department of Community and Economic Development (the "Housing Officer") may, in his discretion, extend such deadline for a period of up to 12 months by written notice if, in the Director's judgment, the Company is proceeding in good faith towards completion. The construction shall be in compliance with applicable building code requirements and zoning regulations. In addition to the foregoing, (A) the Project shall comply with the Americans with Disabilities Act, together with any and all regulations or other binding directives promulgated pursuant thereto (collectively, the "**ADA**"), and (B) if (i) any building(s) within the Project is subject to the accessibility requirements of the ADA (e.g., by constituting a "place of public accommodation" or another category of structure to which the ADA is applicable) and (ii) such building(s) is not already required to meet the Contractual Minimum Accessibility Requirements (as defined below) pursuant to the ADA, applicable building code requirements, or by any other legal requirement, then the Company shall cause such building(s) to comply with the Contractual Minimum Accessibility Requirements in addition to any requirements pursuant to the ADA and the applicable building code or legal requirement. As used herein, "**Contractual Minimum Accessibility Requirements**" means that a building shall, at a minimum, include (1) at least one point of entry (as used in the ADA), accessible from a public right of way, with respect to which all architectural barriers (as used in the ADA) to entry have been eliminated, and (2) if such accessible point of entry is not a building's primary point of entry, conspicuous signage directing persons to such accessible point of entry.

Section 2. Real Property Tax Exemption. Subject to the satisfaction of the conditions set forth in this Agreement, the City approves exemption from real property taxation, pursuant to and to the fullest extent authorized by the Statute, of one hundred percent (100%) of the amount by which the Improvements increase the assessed value of the Property as determined by the Hamilton County Auditor, for a period of fifteen (15) years, provided that the Company shall have entered into the Board of Education Agreement. Within 120 days after completion of the Project (unless otherwise extended in writing by the City's Housing Officer), the Company must file the appropriate application for tax exemption with the City's Housing Officer. The Company is solely responsible to take this action. Upon receipt of the application for tax exemption, the City will proceed with the exemption authorized by this Agreement. In accordance with Ohio Revised Code Section 3735.67, the exemption is conditioned on verification by the Housing Officer of (A) the completion of construction, (B) the cost of construction, (C) the facts asserted in the application for exemption and (D) if a remodeled structure is a structure of historical or architectural significance as designated by the City, state or federal government, that the appropriateness of the remodeling has been certified in writing by the appropriate agency. If the required verification is made, the Housing Officer will forward the exemption application to the Hamilton County Auditor with the necessary certification by the Housing Officer. Subject to the conditions set forth in this Agreement, the exemption commences the first tax year for which the Improvements would first be taxable were the Improvements not exempted from taxation. The dates provided in this paragraph refer to tax years in which the subject property is assessed, as opposed to years in which taxes are billed. No exemption shall commence after tax year 2023 nor extend beyond the earlier of (i) tax year 2037 or (ii) the end of the fifteenth (15^{th}) year of exemption.

Section 3. Use; Maintenance; Inspections. The Company shall use the Property solely for the purposes described in Section 1 hereof and shall properly maintain and repair the Property throughout the period of tax exemption authorized herein. The Company authorizes the Housing Officer, or the Housing Officer's designees, to enter upon the Property as reasonably required to perform property inspections in accordance with Ohio Revised Code Section 3735.68.

Section 4. Compliance with Board of Education Agreement. As a condition of the tax exemption authorized under this Agreement, the Company agrees to enter into and comply with its obligation under the Board of Education Agreement.

Section 5. Duty of Company to Pay Taxes. As required by Ohio Revised Code Section 3735.671(C)(2), the Company shall pay such real property taxes as are not exempted under this Agreement and are charged against the Property and shall file all tax reports and returns as required by law. If the Company fails to pay such taxes or file such returns and reports, exemptions from taxation granted or authorized under this Agreement are rescinded beginning with the year for which such taxes are charged or such reports or returns are required to be filed and continuing thereafter.

Section 6. Company Certifications Regarding Non-Delinquency of Tax Obligations. As required by Ohio Revised Code Section 3735.671(C)(3), the Company certifies that at the time this Agreement is executed, the Company does not owe any delinquent real or tangible personal property taxes to any taxing authority of the State, and does not owe delinquent taxes for which the Company is liable under Ohio Revised Code Chapters 5733, 5735, 5739, 5741, 5743, 5747 or 5753, or if such delinquent taxes are owed, the Company currently is paying the delinquent taxes pursuant to an undertaking enforceable by the State or an agent or instrumentality thereof, has filed a petition in bankruptcy under 101, et seq., or such a petition has been filed against the Company. For the purposes of this certification, delinquent taxes are taxes that remain unpaid on the latest day prescribed for payment without penalty under the chapter of the Ohio Revised Code governing payment of those taxes.

Section 7. Covenant of Satisfaction of Tax and Other Obligations. In accordance with Ohio Revised Code Section 9.66, (A) the Company affirmatively covenants that it does not owe: (i) any delinquent taxes to the State or to a political subdivision of the State; (ii) any moneys to the State or a State agency for the administration or enforcement of any environmental laws of the State; or (iii) any other moneys to the State, a State agency or a political subdivision of the State that are past due, regardless of whether the amounts owed are being contested in a court of law or not; (B) the Company authorizes the City and/or the State to inspect the personal financial statements of the Company, including tax records and other similar information not ordinarily open to public inspection; and (C) the Company authorizes the Ohio Environmental Protection Agency and the Ohio Department of Taxation to release information to the City and or other State departments in connection with the above statements. As provided by statute, a knowingly false statement under this section may be prosecuted as a first degree misdemeanor under Ohio Revised Code Section 2921.13, may render the Company ineligible for any future economic development assistance from the State or any political subdivision of the State, and will result in the City requiring the Company's repayment of any assistance provided by the City in connection with the Project.

Section 8. City Cooperation. As required by Ohio Revised Code Section 3735.671(C)(4), upon specific request from the Company, the City shall perform such acts as are reasonably necessary or appropriate to effect, claim, reserve and maintain exemptions from taxation granted under this Agreement including, without limitation, joining in the execution of all documentation and providing any necessary certificates required in connection with such exemptions.

Section 9. Continuation of Exemptions. As provided in Ohio Revised Code Section 3735.671(C)(5), if for any reason the City revokes the designation of the City of Cincinnati as a Community Reinvestment Area, entitlements granted under this Agreement shall continue for the number of years specified under this Agreement, unless the Company materially fails to fulfill its obligations under this Agreement and the City terminates or modifies the exemptions from taxation authorized pursuant to this Agreement.

Section 10. City Not Liable. The Company acknowledges that the exemption authorized in this Agreement is subject to approval and implementation by the appropriate state and/or county taxing authorities. The Company acknowledges that the City does not give any guarantee or assurance that the exemption approved in this Agreement will be so approved, and the Company agrees that in no event shall the Company seek to hold the City liable in any way in the event such exemption is not granted or implemented.

Section 11. Small Business Enterprise Program. [1]

A. Compliance with Small Business Enterprise Program. The policy of the City is that a fair share of contracts be awarded to Small Business Enterprises (as such term is defined in Cincinnati Municipal Code ("CMC") Section 323-1-S, "SBEs"). Pursuant to CMC Section 323-11, the City's annual goal for SBE participation shall be thirty percent (30%) of the City's total dollars spent for construction (as such term is defined in CMC Section 323-1-C4), supplies (as such term is defined in CMC Section 323-1-S5), services (as such term is defined in CMC Section 323-1-S) and professional services (as such term is defined in CMC Section 323-1-P2). Accordingly, the Company shall use its best efforts and take affirmative steps to achieve the City's goal of voluntarily meeting thirty percent (30%) SBE participation. A list of SBEs may be obtained from the City's Department of Economic Inclusion. The Company may refer interested firms to the City's Department of Economic Inclusion for review and possible certification as an SBE. The Company shall comply with the provisions of CMC Chapter 323, including without limitation taking at least the following affirmative steps:

(i) Including qualified SBEs on solicitation lists.

(ii) Assuring that SBEs are solicited whenever they are potential sources. The Company must advertise, on at least two separate occasions, both in local minority publications and in other local newspapers of general circulation, invitations to SBEs to provide services, to supply materials, or to bid on construction contracts, as applicable.

(iii) When economically feasible, dividing total requirements into small tasks or quantities so as to permit maximum SBE participation.

(iv) If any subcontracts are to be let, the Company shall require the prime contractor (if different from the Company) to take the above affirmative steps.

(v) Prior to the commencement of work under any subcontracts, the Company shall provide to the City a list of such subcontractors, including information as to the dollar amount of the subcontracts and such other information as may be requested by the City. The Company shall update the report monthly.

(vi) The Company shall periodically document its best efforts and affirmative steps to meet the above SBE participation goals by submitting such information as may be requested from time to time by the City.

B. Remedies for Noncompliance with Small Business Enterprise Program. Failure of the Company or its contractors and subcontractors to take the affirmative steps specified above, to provide fair and equal opportunity to SBEs, or to provide technical assistance to SBEs as may be necessary to reach SBE participation as set out in CMC Chapter 323 may be construed by the City as failure of the Company to use its best efforts, and, in addition to other remedies under this Agreement, may be a cause for the City to file suit in Common Pleas Court to enforce specific performance of the terms of this Section. The provisions of CMC Section 323-99 are hereby incorporated by reference into this Agreement.

Section 12. Jobs. The Company represents that, as of the date of the execution of this Agreement, Sublessee has (a) 118 full-time equivalent employees in the City of Cincinnati, with a total annual payroll of $7,218,500, and (b) no existing employment at the Property or at other locations in the State.

Section 13. Job Creation and Retention.

A. Jobs to be Retained by Company. The Company agrees to use its best efforts to (i) cause the relocation and retention of 17 existing full-time equivalent employees to the Property, with a total annual payroll of $543,500, in connection with the Project, and (ii) retain 101 existing full-time equivalent employees in the City of Cincinnati, with a total annual payroll of $6,675,000.

[1] Note: this section will be revised prior to execution due to programmatic changes being implemented by the Department of Community and Economic Development as a result of recent legislation passed by City Council.

B. Jobs to be Created by Company. The Company agrees to use its best efforts to create (i) 15 full-time permanent jobs and (ii) 34 full-time temporary construction jobs at the Property in connection with the Project. In the case of the construction jobs, the job creation and retention period shall be concurrent with construction, and in the case of the other jobs described herein, the job creation period shall begin upon completion of construction and shall end three (3) years thereafter.

C. Company's Estimated Payroll Increase. The Company's increase in the number of employees will result in approximately (i) $450,000 of additional annual payroll with respect to the full-time permanent jobs and (ii) $1,490,000 of additional annual payroll prior to the completion of the Project with respect to the full-time temporary construction jobs.

D. Community Reinvestment Area Employment. The Company shall (i) adopt hiring practices to ensure that it gives preference to residents of the City relative to residents of the State who do not reside in the City when hiring new employees under this Agreement and (ii) use best efforts to confirm that at least twenty-five percent (25%) of the new employees shall be residents of the City of Cincinnati.

E. Posting Available Employment Opportunities. To the extent allowable by law, the Company shall use its best efforts to post available employment opportunities within the Company's organization or the organization of any subcontractor working with the Company with the Ohio Means Jobs Center, 1916 Central Parkway, Cincinnati, Ohio 45214-2305, through its Employer Services Unit Manager at 513-746-7200.

Section 14. Equal Employment Opportunity. This Agreement is subject to the City's Equal Employment Opportunity Program contained in CMC Chapter 325. The Equal Employment Opportunity Clause in CMC Section 325-9 is incorporated by reference in this Agreement. The term "Company" is substituted for "Contractor" throughout CMC Section 325-9 in the context of this Agreement.

Section 15. Compliance with Immigration and Nationality Act. In the performance of its obligations under this Agreement, the Company agrees to comply with the provisions of the Immigration and Nationality Act codified at 8 U.S.C. §§ 1324a(a)(1)(A) and (a)(2). Any noncompliance with such provisions shall be solely determined by either the federal agencies authorized to enforce the Immigration and Nationality Act or the U.S. Attorney General, in accordance with Executive Order 12989 of the U.S. President dated February 13, 1996, and as amended by Executive Order 13465 of the U.S. President dated June 6, 2008.

Section 16. Default. As provided in Ohio Revised Code Section 3735.671(C)(6), if the Company materially fails to fulfill its obligations under this Agreement (including, without limitation, its obligation to comply with the [Development Agreement]), or if the City determines that the certification as to delinquent taxes required by this Agreement (Section 6 hereof) or the covenant of satisfaction of tax and other obligations (Section 7 hereof) is fraudulent, the City may terminate or modify the exemptions from taxation granted or authorized under this Agreement and may require the repayment by the Company of the amount of taxes that would have been payable had the Improvements not been exempted from taxation pursuant to this Agreement. A modification of exemption may be in the form of reduction in the number of years that eligible property is exempt and/or a reduction in the exemption percentage. The City shall provide written notice to the Company prior to finding the Company in default under this section. The notice shall provide the Company with not less than thirty (30) days to cure the default prior to City termination or modification of the exemptions under this Agreement. The City may extend the cure period as reasonably necessary under the circumstances. In the event of such termination or modification, the City is authorized to so notify the appropriate taxing authorities in order to effect the termination or modification. If repayment of previously exempt taxes is required by the City under this Section, such amount shall be paid as directed by the City within thirty (30) days of written demand. The City may secure repayment of such taxes by a lien on the Property in the amount required to be repaid. Such a lien shall attach, and may be perfected, collected, and enforced, in the same manner as a mortgage lien on real property, and shall otherwise have the same force and effect as a mortgage lien on real property. Amounts due and not paid when due under

this Section 16 shall bear interest at the rate specified in Ohio Revised Code Section 1343.03(A) (as in effect on the date of the City's payment demand).

Section 17. Annual Review and Report. As required by Ohio Revised Code Sections 3735.671(C)(7) and 5709.85, the Company shall provide to the City's Tax Incentive Review Council (or to the City Manager if so requested by the City) any information reasonably required by the Council or the City Manager to evaluate the Company's compliance with this Agreement, including returns filed pursuant to Ohio Revised Code Section 5711.02 if requested by the Council or City Manager. The performance of the Company's obligations stated in this Agreement shall be subject to annual review by the City's Tax Incentive Review Council (the "Annual Review and Report"). The Company shall submit information for the Annual Review and Report to the City no later than March 1 of each year.

Section 18. Revocation.

A. Generally. Pursuant to Ohio Revised Code Section 3735.68, the housing officer shall make annual inspections of the properties within the community reinvestment area upon which are located structures or remodeling for which an exemption has been granted under Ohio Revised Code Section 3735.67. If the housing officer finds that the property has not been properly maintained or repaired due to the neglect of the Company, the housing officer may revoke the exemption at any time after the first year of exemption. If the Company has materially failed to fulfill its obligations under this Agreement, or if the owner is determined to have violated division (E) of that section (see Section 18(B) of this Agreement), City Council, subject to the terms of the agreement, may revoke the exemption at any time after the first year of exemption. The housing officer or City Council shall notify the county auditor and the Company that the tax exemption no longer applies. If the housing officer or legislative authority revokes a tax exemption, the housing officer shall send a report of the revocation to the community reinvestment area housing council and to the tax incentive review council established pursuant to section 3735.69 or 5709.85 of the Revised Code, containing a statement of the findings as to the maintenance and repair of the property, failure to fulfill obligations under the written agreement, or violation of division (E) of Ohio Revised Code Section 3735.671, and the reason for revoking the exemption.

B. Prior Statutory Violations. The Company represents and warrants to the City that it is not prohibited by Ohio Revised Code Section 3735.671(E) from entering into this Agreement. As required by Ohio Revised Code Section 3735.671(C)(9), exemptions from taxation granted or authorized under this Agreement shall be revoked if it is determined that the Company, any successor to the Company or any related member (as those terms are defined in division (E) of Ohio Revised Code Section 3735.671) has violated the prohibition against entering into this Agreement under division (E) of Ohio Revised Code Section 3735.671 or under Ohio Revised Code Sections 5709.62 or 5709.63 prior to the time prescribed by that division or either of those sections.

Section 19. False Statements; Penalties; Material Representations.

A. Generally. As required in connection with Ohio Revised Code Section 9.66(C), the Company affirmatively covenants that it has made no false statements to the State or the City in the process of obtaining approval for this Agreement. If any representative of the Company has knowingly made a false statement to the State or the City to obtain approval for this Agreement, or if the Company fails to provide any information expressly required under the Application, the Company shall be required to immediately return all benefits received under this Agreement (by payment of the amount of taxes exempted hereunder, paid as directed by the City within thirty (30) days of written demand) and the Company shall be ineligible for any future economic development assistance from the State, any State agency or any political subdivision of the State pursuant to Ohio Revised Code Section 9.66(C)(1). Amounts due and not paid under this Section 19 shall bear interest at the rate of twelve percent (12%) per year. Any person who provides a false statement to secure economic development assistance (as defined in Ohio Revised Code Section 9.66) may be guilty of falsification, a misdemeanor of the first degree, pursuant to Ohio Revised Code Section 2921.13(F)(1), which is punishable by fine of not more than One Thousand Dollars ($1,000) and/or

a term of imprisonment of not more than six (6) months.

B. Material Representations. The Parties acknowledge and agree that a material failure by the Company to comply with its representations concerning the Board of Education Agreement shall constitute an event of default for purposes of Section 16 (*Default)* and the basis for revocation under Section 18 (*Revocation*). Nothing in this Section 19.B shall operate to limit the City's enforcement authority under this Agreement including, without limitation, Section 16, Section 18, and Section 19.A.

Section 20. Conflict of Interest. The Company covenants that, to the Company's knowledge, no employee of the City has any personal interest, direct or indirect, in any matters pertaining to the Project, and the Company agrees to take appropriate steps to prevent any employee of the City from obtaining any such interest throughout the term of this Agreement.

Section 21. Annual Fee. As authorized by Ohio Revised Code Section 3735.671(D), the Company shall pay an annual fee of Five Hundred Dollars ($500) or one percent (1%) of the annual taxes exempted under this Agreement, whichever is greater, but not to exceed Two Thousand, Five Hundred Dollars ($2,500) per annum. This fee is due with submission of the information for Annual Review and Report by March 1 of each year.

Section 22. Discontinued Operations. As provided in Ohio Revised Code Section 3735.671(E), if, prior to the expiration of the term of this Agreement, the Company discontinues operations at the Project so that the Property is no longer being used for the purposes described in Section 1 hereof, then the Company, its successors, and any related member shall not enter into an agreement under Ohio Revised Code Sections 3735.671, 5709.62, 5709.63 or 5709.632, and no legislative authority shall enter into such an agreement with the Company, its successors or any related member prior to the expiration of five (5) years after the discontinuation of operations. As used in this Section 22, "successors" and "related member" shall have the meanings set forth in Ohio Revised Code Section 3735.671(E).

Section 23. Notices. Unless otherwise specified herein, each party shall address written notices, demands and communications in connection with this Agreement to the other party as follows (or to such other address as is communicated in accordance with this Section):

To the City:

City of Cincinnati
Attention: Director of the Department of Community and Economic Development
Centennial Plaza Two, Suite 700
805 Central Avenue
Cincinnati, Ohio 45202

To the Lessee:

Gest Street Distributions, LLC
Attention: Dan Meyer
212 E. 3rd Street,
Cincinnati, Ohio 45202

To the Sublessee:

Nehemiah Manufacturing Company, LLC
Attention: _____
[_____]

If the Company sends a notice to the City alleging that the City is in default under this Agreement, the Company shall simultaneously send a copy of such notice to: City Solicitor, City of Cincinnati, 801 Plum Street, Room 214, Cincinnati, OH 45202.

Section 24. Acknowledgment of City Participation. The Company agrees to acknowledge the support of the City on construction signs, project and exhibition signage, and any publicity such as that appearing on the internet, television, cable television, radio, or in the press or any other printed media. In identifying the City as a Project partner, the Company shall use either the phrase "Project Assistance by the City of Cincinnati" or a City of Cincinnati logotype or other form of acknowledgement that has been approved in advance in writing by the City.

Section 25. Entire Agreement. This Agreement and the Exhibits attached hereto constitute the entire agreement between the City and the Company with respect to the subject matter herein, superseding any prior or contemporaneous agreement with respect thereto.

Section 26. Governing Law. This Agreement is entered into and is to be performed in the State. The City and the Company agree that the law of the State of Ohio shall govern the rights, obligations, duties and liabilities of the parties to this Agreement and shall govern the interpretation of this Agreement.

Section 27. Waiver. The City's waiver of any breach by the Company of any provision of this Agreement shall not constitute or operate as a waiver by the City of any other breach of such provision or of any other provisions, nor shall any failure or delay by the City to enforce any provision hereof operate as a waiver of such provision or of any other provision.

Section 28. Severability. This Agreement shall be severable; if any part or parts of this Agreement shall for any reason be held invalid or unenforceable by a court of competent jurisdiction, all remaining parts shall remain binding and in full force and effect.

Section 29. Amendment. This Agreement may be modified or amended only by a written agreement duly executed by the parties hereto or their representatives.

Section 30. Non-Assignment. As required by Ohio Revised Code Section 3735.671(C)(8), this Agreement is not transferable or assignable by the Company without the express written approval of the City Manager of the City. If the Company has entered into a Board of Education Agreement in connection with the Property, the City shall not approve the assignment of this Agreement unless the assignee has assumed the Company's remaining obligations under the Board of Education Agreement. Failure to assign or otherwise perform the Company's obligations under the Board of Education Agreement upon transfer of the Property during the term of the tax abatement authorized by this Agreement shall be basis for revocation of the tax exemption under Section 18.

Section 31. Recording. At its election, the City may record this Agreement at the City's expense in the Hamilton County Recorder's Office.

Section 32. Legislative Action Required. As provided in Ohio Revised Code Section 3735.671(C)(10), the Company and the City acknowledge that this Agreement must be approved by formal action of the City Council of the City as a condition for this Agreement to take effect. Notwithstanding anything to the contrary herein, this Agreement shall take effect after the later of the date of such approval or the final date of execution of this Agreement by all parties.

Section 33. Additional Representations and Warranties of Company. The Company represents and warrants that (a) it is duly organized and existing and it has full power and authority to take, and has taken, all action necessary to execute and deliver this Agreement and any other documents required or permitted to be executed or delivered by it in connection with this Agreement, and to fulfill its obligations hereunder; (b) no notices to, or consents, authorizations or approvals of, any person are required (other than any already given or obtained) for its due execution, delivery and performance of this

Agreement; and (c) this Agreement has been duly executed and delivered by it and constitutes the legal, valid and binding obligation of the Company.

Section 34. Certification as to Non-Debarment. The Company represents that neither it nor any of its principals is presently debarred by any federal, state, or local government agency. In completing the Project, the Company shall not solicit bids from any contractors or subcontractors who are identified as being debarred by any federal, state, or local government agency. If the Company or any of its principals becomes debarred by any federal, state, or local government agency during the term of this Agreement, the company shall be considered in default under this Agreement.

Section 35. Appeals. Pursuant to Ohio Revised Code Section 3735.70, a person aggrieved under the Statute or this Agreement may appeal to the community reinvestment area housing council, which shall have the authority to overrule any decision of a housing officer. Appeals may be taken from a decision of the council to the court of common pleas of the county where the area is located.

Section 36. Wage Enforcement.

(i) Applicability. Council passed Ordinance No. 22-2016 on February 3, 2016, which ordained Chapter 326 (Wage Enforcement) of the Cincinnati Municipal Code (the "Wage Enforcement Chapter"). The Wage Enforcement Chapter was then amended by Ordinance No. 96-2017, passed May 17, 2017. As amended, the Wage Enforcement Chapter imposes certain requirements upon persons entering into agreements with the City whereby the City provides an incentive or benefit that is projected to exceed $25,000, as described more particularly in the Wage Enforcement Chapter. Cincinnati Municipal Code Section 326-5 requires that the language below be included in contracts subject to the Wage Enforcement Chapter.

(ii) Required Contractual Language. Capitalized terms used, but not defined, in this clause (ii) have the meanings ascribed thereto in the Wage Enforcement Chapter.

(a) This contract is or may be subject to the Wage Enforcement provisions of the Cincinnati Municipal Code. These provisions require that any Person who has an Agreement with the city or with a Contractor or Subcontractor of that Person shall report all Complaints or Adverse Determinations of Wage Theft and Payroll Fraud (as each of those terms is defined in Chapter 326 of the Cincinnati Municipal Code) against the Contractor or Subcontractors to the Department of Economic Inclusion within 30 days of notification of the Complaint or Adverse Determination.

(b) If this contract is subject to the Wage Enforcement provisions of Chapter 326 of the Cincinnati Municipal Code, the Person entering into this contract is required to include provisions in solicitations and contracts regarding a Development Site that all employers, Contractors or Subcontractors performing or proposing to perform work on a Development Site provide an initial sworn and notarized "Affidavit Regarding Wage Theft and Payroll Fraud" on a form prescribed by the city manager or his or her designee and, within 30 days of an Adverse Determination or Complaint of Wage Theft or Payroll Fraud, shall provide an "Amended Affidavit Regarding Wage Theft and Payroll Fraud" on a form prescribed by the city manager or his or her designee.

(c) If this contract is subject to the Wage Enforcement provisions of Chapter 326 of the Cincinnati Municipal Code, the Person entering into this contract is required to authorize, and does hereby specifically authorize, any local, state or federal agency, court, administrative body or other entity investigating a complaint of Wage Theft or Payroll Fraud against the Person (collectively "investigative bodies") to release to the City's Department of Economic Inclusion any and all evidence, findings, complaints and determinations associated with the allegations of Wage Theft or Payroll Fraud upon the City's request and further authorizes such investigative bodies to keep the City advised regarding the status of the investigation and ultimate determination. If the investigative bodies require the Person to provide additional authorization on a prescribed form or in another manner, the Person shall be required to provide such additional authorization within 14 days of a request by the City.

(d) If this Agreement is subject to the Wage Enforcement provisions of Chapter 326 of the Cincinnati Municipal Code, the Person entering into this Agreement shall include in its contracts with all Contractors language that requires the Contractors to provide the authorizations set forth in subsection (c) above and that further requires each Contractor to include in its contracts with Subcontractors those same obligations for each Subcontractor and each lower tier subcontractor.

(e) If this Agreement is subject to the Wage Enforcement provisions of Chapter 326 of the Cincinnati Municipal Code, the Person entering into this Agreement shall post a conspicuous notice on the Development Site throughout the entire period work is being performed pursuant to the Agreement indicating that the work being performed is subject to Cincinnati Municipal Code Chapter 326, Wage Enforcement, as administered by the City of Cincinnati Department of Economic Inclusion. Such notice shall include contact information for the Department of Economic Inclusion as provided by the department.

(f) Under the Wage Enforcement provisions, the City shall have the authority, under appropriate circumstances, to terminate this contract or to reduce the incentives or subsidies to be provided under this contract and to seek other remedies, including debarment.

Section 37. Legal Requirements. In completing and operating the Project, the Company shall comply with all applicable statutes, ordinances, regulations, and rules of the government of the United States, State of Ohio, County of Hamilton, and City of Cincinnati.

Section 38. Joint and Several Liability. The obligations and liability of the Lessee and the Sublessee under this Agreement are joint and several, except as otherwise expressly indicated. In dealing with said entities, the City shall be entitled to rely upon information, notices, documents and the like received by the City from only one of said entities to the same extent as if the same had been provided to the City by both entities.

Section 39. Counterparts and Electronic Signatures. This Agreement may be executed by the parties hereto in two or more counterparts and each executed counterpart shall be considered an original but all of which together shall constitute one and the same instrument. This Agreement may be executed and delivered by electronic signature; any original signatures that are initially delivered electronically shall be physically delivered as soon as reasonably possible.

Remainder of this page intentionally left blank. Signature page follows.

Executed by the parties on the dates indicated below, effective as of the later of such dates (the "Effective Date").

CITY OF CINCINNATI,

an Ohio municipal corporation

By: _____
Paula Boggs Muething, City Manager

Date: _____, 2021

Error! Reference source not found.GEST STREET DISTRIBUTIONS, LLC
an Ohio limited liability company

By: _____

Printed Name: _____

Title: _____

Date: _____, 2021

Authorized by resolution dated _____

NEHEMIAH MANUFACTURING COMPANY LLC
an Ohio limited liability company

By: _____

Printed Name: _____

Title: _____

Date: _____, 2021

Approved as to Form:

_____
Assistant City Solicitor

PORT OF GREATER CINICNNATI DEVELOPMENT AUTHORITY, d/b/a THE PORT, an Ohio port authority

By: _____

Printed Name: _____

Title: _____

Date: _____, 2021

Authorized by resolution dated _____.

Certified Date: _____

Fund/Code: _____

Amount: _____

By: _____
Karen Alder, City Finance Director

Exhibit A to CRA Agreement

LEGAL DESCRIPTION OF PROPERTY

SEE ATTACHED

Tract I

Property Address: 1917 Gest Street, Cincinnati, Ohio 45204
Auditor's Parcel No.: 149-0014-0067-00

Situate in the State of Ohio, County of Hamilton, and in the City of Cincinnati, and described as follows:

All that certain lot in Cincinnati, formerly Storrs Township, Hamilton County, Ohio, commencing at a point on the south side of Plank Road (Gest Street), 25 feet west of East line of Block "P" as laid down upon Stephen Wilders Subdivision, recorded in Plat Book 1, Page 282, of the Plat Records of Hamilton County, Ohio, which point is also the southwest corner of Gest Street and a 50 foot street laid out by C. R. Wilder, now known as Woodrow Street; thence west along Gest Street 25 feet; thence south at right angles 80.05 feet to the northwest corner of the property sold by Donald and Robert Schloemer to Hoeltge Bros. Inc. in Deed Book 2661, Page 600; thence North 89 degrees 35' East along the northerly side of an 8" brick wall, 25 feet to the west line of Woodrow Street; thence north along said Woodrow Street, 79.95 feet to the place of beginning.

Tract II

Property Address: 1919 Gest Street, Cincinnati, Ohio 45204
Auditor's Parcel Nos.: 149-0014-0065-00 (-65, -66, -160, -175, -183 Cons.)

Parcel No. 149-14-65

All that certain real estate in the City of Cincinnati, Hamilton County, Ohio, situated on the southside of Gest Street, being 25.00 feet front by 95.00 feet deep between Berlin and Summer Streets, 50.00 feet west of Berlin Street, and lying 75 feet west of the east line of the block, being in Block "P" S.L. Wilder's Subdivision.

and

Parcel No. 149-14-66

Situate in the City of Cincinnati, Hamilton County, Ohio, and being part of Block "P" of Stephen Wilder's Subdivision, a plat of which is recorded in Plat Book 1, Page 383, Hamilton County Records, viz:

Beginning at a point on the south side of Gest Street 50 feet west of the northeast comer of said block and running thence west with said Gest Street 25 feet; thence south and parallel with the east line of said block 95 feet to a vacated alley; thence east and parallel to Gest Street 25 feet; thence North 95 feet to the place of beginning; the property herein referred to fronting 25 feet on the south side of Gest Street by 95 feet in depth between parallel lines and lying 25 feet west of the west line of Berlin Street.

and

Parcel No. 149-14-160

Situated in the City of Cincinnati, County of Hamilton, and State of Ohio, and being more particularly described as follows:

Commencing at a point 94.00 feet east of the southeast comer of Gest and Summer Streets in Block "P" in S. Wilder's Subdivision of lands in Storrs Township, Hamilton County, Ohio; thence running south from Gest Street 95.00 feet parallel to the west line of said block; thence east 31.00 feet parallel to Gest Street;

thence north between parallel lines 95.00 feet to Gest Street; thence west on Gest Street 31.00 feet to the place of beginning. Being known and numbered as No. 1923 Gest Street.

and

Parcel Nos. 149-14-175 and -183

All that lot of land in the City of Cincinnati, Hamilton County, Ohio and being part of Block "P" of Stephen Wilder's Subdivision as recorded in Plat Book 1, Page 282 of the Hamilton County, Ohio Records and being more particularly described as follows:

Beginning at a point in the intersection of the westerly line of Woodrow Street with the northerly line of an 8 inch brick wall located South 0 degrees 24 minutes west, 79.95 feet from the southwesterly intersection of Gest and Woodrow Streets; thence South 0 degrees 24 minutes west along the westerly line of Woodrow Street, 20.05 feet; thence south 89 degrees 48 minutes west parallel with the southerly line of Gest Street, 25 feet; thence North 0 degrees 24 minutes east parallel with the westerly line of Woodrow Street, 19.95 feet to the north side of an 8 inch brick wall 25 feet to the place of beginning.

Tract III

Property Address: 1919 Gest Street, Cincinnati, Ohio 45204
Auditor's Parcel Nos.: 149-0014-0190-00

Situate in the City of Cincinnati, Hamilton County, Ohio, and being part of Block "P" of Stephen Wilder's Subdivision, same being recorded in Plat Book 1, Page 282, Recorder's Office, also being part of the resubdivision of Block "P" of Stephen Wilder's Subdivision, same being recorded in Case No. 41960 of the Superior Court of Cincinnati, Book 31, Page 300, of the Superior Court Records, and being more particularly described as follows, to-wit:

Beginning at a point on the west line of Woodrow Street, said point being 100 feet south of the southwest comer of Gest Street and Woodrow Street; thence continuing south with the west line of Woodrow Street for a distance of 11.60 feet; thence westerly parallel to Gest Street for a distance of 75.20 feet; thence northwardly parallel to Woodrow Street for a distance of 16.60 feet; thence eastwardly parallel to Gest Street for a distance of 50.20 feet; thence southwardly parallel to Woodrow Street for a distance of 5.00 feet; thence eastwardly parallel to Gest Street for a distance of 25.00 feet to the place of beginning.

Tract IV

Property Address: 1929 Gest Street, Cincinnati, Ohio 45204
Auditor's Parcel Nos.: 149-0014-0063-00

The following described premises located in the City of Cincinnati, Hamilton County, and State of Ohio, and more particularly described as follows:

Beginning at a point in the South line of Gest Street 106 feet west of Woodrow Street and 119 feet east of the northwest comer of said Block "P"; thence west with the south line of Gest Street 31 feet; thence south parallel to the west line of said Block "P" and 63 feet east of Summer Street, 100 feet; thence east parallel with Gest Street 31 feet to a point 106 feet west of Woodrow Street; thence north parallel with Woodrow Street 100 feet to the place of beginning.

Tract V

Property Address: 1933 Gest Street, Cincinnati, Ohio 45204
Auditor's Parcel Nos.: 149-0014-0062-00 (-62, -64, -68, -69, -164 Cons.)

Situated in Section 30, Town 4, Fractional Range 1 of the Miami Purchase, in the City of Cincinnati, County of Hamilton, State of Ohio and being part of Block “P” of Stephen Wilder’s Subdivision as recorded in Plat Book 1, Page 282, of the Hamilton County Recorder’s Office and more particularly described as follows:

Begin at the intersection of the South right-of-way of Gest Street with the East right-of-way of Summer Street (found notch N. 5.0’), said point being North 89°30’00” East, 25.00 feet from the Northwest comer of the above-mentioned Block “P”; thence with the South right-of-way of Gest Street and North line of Block “P” North 89° 30’00” East, 32.00 feet to a set notch and the TRUE POINT OF BEGINNING;

thence from the TRUE POINT OF BEGINNING and continuing with the South right-of-way of Gest Street and North line of said Block “P” North 89°30’00” East, 31.00 feet to a set notch (found notch N. 5.0’);

thence leaving said right-of-way and North line of Block “P” and with the West line of Inwood Automotive Products Co., Inc., as recorded in Deed Book 3289, Page 17, South 00°02’00” West, 100.00 feet to a set iron pin;

thence with the South line of Inwood Automotive Products Co., Inc., and The Central Carton Company as recorded in Deed Book 2213, Page 157, North 89°30’00” East, 62.00 feet to a set iron pin;

thence with the West line of Inwood Automotive Products Co., Inc., as recorded in Deed Book 3263, Page 162, South 00°02’ 00” West, 11.60 feet (existing building comer N. 0.4’ E. 1.0’);

thence with the South line of said Inwood Automotive Products Co., Inc., North 89°30’00” East, 75.20 feet to a set notch in the West right-of-way of Woodrow Street;

thence with said right-of-way and parallel to and 25 feet West of the East line of Block “P” of Stephen Wilder’s Subdivision South 00°02’00” West, 146.03 feet to a set notch at the Southeast comer of Lot 3 made by the Commissioners in Partition Case #41960 Superior Court of Cincinnati, Ohio;

thence with the South line of said Lot 3 and North line of Gabriel and Regina Guigui as recorded in Deed Book 4340, Page 485, South 89°30’00” West, 200.20 feet to a set notch in the East right-of-way of Summer Street;

thence with said East right-of-way, parallel to and 25 feet East of the West line of Block “P” of Stephen Wilder’s Subdivision North 00°02’00” East, 162.63 feet to a found notch;

thence leaving said right-of-way and with the South line of The Central Carton Company as recorded in Deed Book 3289, Page 196, North 89°30’00” East, 32.00 feet to a set iron pin;

thence with the East line of The Central Carton Company North 00°02’00” East, 95.00 feet to the TRUE POINT OF BEGINNING.

Tract VI

Property Address: 1935 Gest Street, Cincinnati, Ohio 45204
Auditor's Parcel Nos.: 149-0014-0061-00

Situated in the City of Cincinnati, Hamilton County, Ohio, and being a part of Lot P of Stephen Wilder's plat of Subdivision recorded in Plat Book 1, page 282, Hamilton County, Ohio, records, and commencing at a point 25 feet east of the northwest corner of said Lot P as marked in said plat, which point is also the southeast corner of Gest Street and a 50 foot street, now called Sumner Street, laid out by said Stephen Wilder; thence south 95 feet in a line parallel with the west line of said block; thence east 32 feet in a line parallel with Gest Street; thence north 95 feet parallel with the west line of said block; thence west on Gest Street 32 feet to the place of beginning.

Tract VII

Property Address: None: a parcel located at the SW Corner of the intersection of Gest and Summer Streets, Cincinnati, Ohio 45204
Auditor's Parcel Nos.: 149-0014-0205-00

Situate in Section 30, Town 4, Fractional Range 1, Storrs Township, City of Cincinnati, Hamilton County, Ohio, and being more particularly described as follows:

Beginning at a set Mag nail at the intersection of the south line of Gest Street, 60' R/W and the west line of Sumner Street, 50' R/W; thence with said west line of Sumner Street South 06°30'40" West, 184.39 feet to a set 5/8" iron pin; thence North 83°29'20" West, 159.99 feet to a set 5/8" iron pin; thence North 06°30'40" East, 182.93 feet to a set 5/8" iron pin at the south line of said Gest Street; thence with the south line of said Gest Street South 84°00'41" East, 160.00 feet to the Place of Beginning. Containing 29,384 square feet of land more or less (0.6746 acres). Bearings are based on NAD 83 (2007). Subject to all legal highways, easements and restrictions of record. Based on a survey performed under the direction of Joseph N. Koopman, Ohio Registration Number 7184.

Vacated Portion of Summer Street

Description for: Summer Street Vacation, 0.2751 Acres
Location: City of Cincinnati, Ohio

Situated in Section 30, Town 4, Fractional Range 1, City of Cincinnati, Hamilton County, State of Ohio, being part of Summer Street and being more particularly described as follows:

BEGINNING at the intersection of the south line of Gest Street and the east line of Summer Street;

Thence along said east line of Summer Street, South 06°30'40" West, 257.91 feet to the northwest corner of a tract conveyed to RWG South Street, LLC, recorded in Official Record 12326, Page 1585 of the Hamilton County Recorder's Office;

Thence through said Summer Street, along new division lines, North 84°06'22" West, 2.34 feet to a set cross notch **AND** along a curve deflecting to the left, having a radius of 41.00 feet, an arc length of 57.57 feet, a delta angle of 80°27'05" and being subtended by a chord bearing North 57°38'05" West, 52.96 feet to an existing iron pin and cap stamped City of Cincinnati Engineering in the west line of Summer Street;

Thence along said west line of Summer Street, North 06°30'40" East, 234.39 feet to an existing MAG nail in the south line of aforesaid Gest Street;

Thence along said south line of Gest Street, South 84°00'41" East, 50.00 feet to the **POINT OF BEGINNING.**

CONTAINING 0.2751 ACRES. Together with and subject to all easements of record.

Bearings are based on State Plane Coordinate System, Ohio South Zone (NAD83).

Prepared by G.J. BERDING SURVEYING, INC. on October 27, 2020. Based on a Vacation Plat prepared by G.J. BERDING SURVEYING, INC. on October 27, 2020

Exhibit B to CRA Agreement

APPLICATION FOR TAX EXEMPTION

TO BE ATTACHED