



RESOLUTION R-46-2022

A RESOLUTION PROVIDING THE DULY AUTHORIZED WRITTEN CONSENT OF THE CITY OF NEW ALBANY PURSUANT TO REVISED CODE SECTION 5709.911(B) TO A REAL PROPERTY TAX EXEMPTION UNDER REVISED CODE SECTION 5709.12 FOR CANINE COMPANIONS

WHEREAS, Council adopted its Ordinance No. O-34-2004 on September 7, 2004 (the “Original Exemption Ordinance”), which, among other things, provided for a tax exemption pursuant to Revised Code Section 5740.40(C) for parcels identified and set forth in that Original Exemption Ordinance (the “Original Exemption Parcels”), which Original Exemption Parcels included current parcel number 222-001944-00 (the “Canine Companions Parcel”); and

WHEREAS, the Tax Commissioner subsequently issued a Final Determination dated January 31, 2006 (the “Final Determination”) approving real property exemptions (the “Original Exemption”) pursuant to the Original Exemption Ordinance for the Original Exemption Parcels, including the Canine Companions Parcel, and that Final Determination further found that the application for the tax exemption filed by the City for the Original Exemption Parcels pursuant to the Original Exemption Ordinance was filed with the written consent of the owner(s) of the Original Exemption Parcels and therefore subject to the limitations set forth in Revised Code Section 5709.911 regarding the application of other real property tax exemptions to any of those Original Exemption Parcels; and

WHEREAS, Canine Companions for Independence Inc. (“Canine Companions”), a non-profit corporation that trains and places service dogs for use by individuals with disabilities acquired the Canine Companions Parcel on September 16, 2015 and applied for a real property tax exemption and remission for the Canine Companions Parcel under Revised Code Section 5709.12(B) by an application dated January 11, 2022 (the “Subsequent Exemption Application”); and

WHEREAS, in response to the Subsequent Exemption Application the Ohio Department of Taxation by a letter dated November 18, 2022 requested additional information in support of that Subsequent Exemption Application in the form of the City’s duly authorized prior written consent under Revised Code Section 5709.911 to the approval of the Subsequent Exemption Application; and

WHEREAS, Council supports the Subsequent Exemption Application of Canine Companions and therefore desires to provide its duly authorized prior written consent for that Application.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of New Albany, Counties of Franklin and Licking, State of Ohio, that:

Section 1. Written Consent of the City Pursuant to Revised Code Section 5709.911 to Canine Companions Real Property Tax Exemption. The City hereby provides its duly authorized written consent to the Subsequent Exemption. Pursuant to this consent, the Original Exemption for the Canine Companions Parcel under Revised Code Section 5709.40(C) shall be subordinate to the any exemption granted pursuant to the Subsequent Exemption Request. Further, the Canine Companions Parcel shall not be subject to or required to make any service payments in lieu of taxes under Revised Code Section 5709.42, including but not limited to as set forth in Section 3 of the Original Exemption Ordinance, so long as the subsequent exemption is in effect. The duly authorized written consent provided for in this Ordinance is provided under and for the purpose of satisfying the requirements of Revised Code Section 5709.911(B).

Section 2. Further Authorizations. Council further hereby authorizes and directs the city administrator, the clerk of council, the director of law, the director of finance, or other appropriate officers of the City to prepare and sign any agreements and instruments and to take any other actions as may be appropriate to implement this resolution, including but not limited to providing a certified copy of this resolution to Canine Companions to submit in response to the Reply Letter.

Section 3. It is hereby found and determined that all formal actions of this council concerning and relating to the adoption of this legislation were adopted in an open meeting of council, and that all deliberations of the council and or any of its committees that resulted in such formal action were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

Section 3: Pursuant to Article 6.07(A) of the New Albany Charter, this resolution shall take effect upon adoption.

CERTIFIED AS ADOPTED this _____ day of _____, 2022.

Attest:

Sloan T. Spalding
Mayor

Jennifer H. Mason
Clerk of Council

Approved as to form:

Benjamin S. Albrecht
Law Director

Legislation dates:

Prepared: 12/15/2022
Revised: 12/22/2022
Introduced: 12/27/2022
Revised:
Adopted:
Effective: