

TAX INCENTIVE REVIEW COUNCIL

August 5, 2025

The Tax Incentive Review Council ("TIRC") met on August 5, 2025 via video conference and this meeting was called to order at 10:30 a.m. by Joseph Micciulla, Chair of the 2025 Tax Incentive Review Council. Members present: Greg Huth, Cuyahoga County Law Department; Susan Infeld, Cuyahoga County Planning Commission; Jill Rowe, Treasurer Berea City School District; Terry Malone, Resident, City of Berea; and Bill DeVito, Resident, City of Berea. Also present were: Kevin Hinkel, Frantz Ward, LLP., Attorney for the Berea City School District; Thomas Norton, City of Berea; and Matthew Madzy, City of Berea.

Mr. Micciulla allowed those in attendance to introduce themselves and state whether they are a voting member.

Following the introductions, the TIRC reviewed the Minutes of the 2024 Meeting. Moved by Huth and seconded by Micciulla that the Minutes of the 2024 TIRC Meeting be approved as submitted. Vote all ayes, no nays, the motion carried.

Mr. Micciulla turned the floor over to the City of Berea to present the Status Report for each active CRA Agreement.

Projects Meeting or Exceeding Job and Payroll Requirements

Mr. Huth shared a document prepared by the City of Berea that detailed all of the CRA Projects within the City of Berea that met the job creation and payroll requirements or were still within the job creation period. Members took a few minutes to review this document. The projects that either met the job creation and payroll figures or were still within the job creation period were:

- Clovequip Properties of Ohio;
- Fieldhouse Athletics;
- Front Street Group;
- Helwig Whistle Stop;
- JMJ Real Estate;
- RAM Real Estate;
- Petrasek Properties;
- Pham Enterprises; and
- 1085 Bagley Road

General discussion ensued about how all of these projects met minimum requirements or were still in the job creation period in 2024.

Moved by Huth and seconded by Micciulla that all of these projects are compliant with the terms of the CRA Agreement. Vote all ayes, no nays, the motion carried.

Moved by Micciulla and seconded by Huth to recommend that the City of Berea continue the CRA Agreements for all of these projects. Vote all ayes, no nays, the motion carried.

Iris Properties, LLC.

Mr. Madzy explained that at the 2024 TIRC Meeting, the TIRC recommended that Berea City Council amend this CRA Agreement to better reflect the new job and payroll creation for this project. In December 2024, Berea City Council amended this CRA Agreement to require that one new full-time equivalent job along with \$35,000 of new payroll be created by December 31, 2025.

Mr. Huth inquired about the type of business as well as the location of the project and general discussion ensued about both of these items. Mr. Micciulla mentioned that due to the limited size of this project, the amount of tax dollars abated is very modest.

Moved by Huth and seconded by Infeld that Iris Properties, LLC. is compliant with the terms of the CRA Agreement. Vote all ayes, no nays, the motion carried.

Moved by Huth and seconded by Micciulla to recommend that the CRA Agreement be continued. Vote all ayes, no nays, the motion carried.

Bagley Road Property I, LLC.

For this project, the CRA Agreement requires the retention of four jobs as well as creation of four additional jobs and \$109,000 worth of new payroll. In 2024, the business retained four jobs, but only created one new job and \$21,000 worth of new payroll. This CRA Agreement was created in 2021 and since that time the business model has shifted from local sales to internet-based sales. Mr. Madzy stated that the business reports it will not be able to hire the four new jobs and recommends that the CRA Agreement be amended.

Moved by Micciulla and seconded by Huth that Bagley Road Property I, LLC. is not compliant with the terms of the CRA Agreement. Vote all ayes, no nays, the motion carried.

Moved by Micciulla and seconded by Infeld to recommend that the City of Berea amend the CRA Agreement with Bagley Road Property I, LLC. Vote all ayes, no nays, the motion carried.

RWBB Holdings, LLC.

Discussion began with an explanation of the required number of jobs to be retained, jobs to be created, and payroll to be created. Following this introduction, Mr. Madzy stated that RWBB Holdings went through restructuring in 2024 and did not achieve the required number of new jobs. However, the business did achieve 78% compliance of its new payroll figures.

Mr. Madzy stated that it is unusual that RWBB Holdings did not meet the required numbers in 2024 as the company consistently met its numbers in the past. Mr. Micciulla mentioned that the TIRC should consider the typical business cycle can have ups and downs.

Moved by Micciulla and seconded by Huth that RWBB Holdings, LLC. is not compliant with the terms of the CRA Agreement. Vote all ayes, no nays, the motion carried.

Moved by Micciulla and seconded by Infeld to recommend that the City of Berea and RWBB Holdings, LLC. continue the CRA Agreement. Vote all ayes, no nays, the motion carried.

With no further business before the Tax Incentive Review Council, the body adjourned for the year.