



City of Lima

Department of Taxation LIMA NEW JOBS PROGRAM

GUIDELINES AND APPLICATION

PURPOSE

The purpose of the program is to provide an incentive for the retention and creation of jobs in the City of Lima, and to maintain Lima's competitiveness as a site for location of new businesses and the expansion of existing businesses. This program may be used in conjunction with other financing and incentive programs available through the Federal Government, the State of Ohio and/or any other City of Lima economic development incentive programs. Businesses annexing into the City will be eligible to apply for this program. At the time of annexation, all existing businesses and proposed new business project activity may aggregate "New Jobs" and "Qualifying New Payroll" for the purpose of qualifying for the program.

DEFINITIONS

- (A) Unless the context clearly indicates or requires a different meaning, the definitions set forth below shall apply in these guidelines:
- (1) "New Jobs" shall mean jobs that have not previously existed in the City of Lima and are associated with a Qualifying New Payroll that are approved as new sources of City of Lima income tax and are intended as permanent.
 - (a) For a job to be considered as a new source of city income tax it must be determined by the City to be new work or a new position within the business located in the City of Lima.
 - (b) A new job is considered to be intended as permanent if it is designed by the employer to last for five (5) or more years
 - (2) "Qualifying New Payroll" shall mean the dollar amount of the employer's additional payroll attributable to the creation of New Jobs in the City of Lima.
 - (a) To be approved the Qualifying New Payroll must be equal to a minimum of \$200,000.
 - (b) "Qualified Business, Qualified Property Owner or Qualified Developer" means any business, owner of real property or developer of real property which has qualified to participate in the Lima New Jobs Program and has entered into a contract with the City governing the terms and conditions of participation in the Program.
 - (3) "Incentive Payment" shall be in accordance with the Incentive Payment Schedule ([Exhibit A](#)).
 - (a) Incentive payment for the qualified project will be available to either the qualified developer, the qualified business, or the qualified

- property owner.
- (b) The Incentive Payment Schedule set forth in Appendix A depicts the incentive payment for each corresponding amount of Qualifying New Payroll.
 - (c) In addition, any business within the City that employs residents of the City in more than fifty (50) percent of the new jobs associated with its Qualifying New Payroll, or any developer that creates a business, office or industrial property which employs residents of the City in more than fifty (50) percent of the new jobs associated with its Qualifying New Payroll shall receive an additional one time incentive bonus of ten (10) percent for the first qualifying year.
 - (d) To the extent a business or developer creates a Qualifying New Payroll in excess of \$4 million, the City may negotiate a contract for a different Incentive Payment individually with such business, subject to the approval of Council.

ELIGIBLE APPLICANTS

All forms of new and existing business located within, or annexing into, the City are eligible to qualify for the Incentive Payment provided herein, including but not limited to sole proprietorships, incorporations, partnerships, joint ventures, limited liability companies, and limited liability partnerships, whether as for-profit or nonprofit organizations, but excluding governmental entities, engaged in retail, commercial, manufacturing, service, or any other type of lawful business.

APPLICATION PROCESS

Applications forms are attached. Additional forms are available on-line at <http://www.cityhall.lima.oh.us/dept/community> – and at the City of Lima, Taxation Office, Municipal Center, 50 Town Square, Lima, Ohio 45801. The applicant must complete and submit a [Lima New Jobs application](#) to the Director of Taxation at the same address.

ADMINISTRATION

The application process for the Lima New Jobs Program shall be administered by the Director of Taxation, subject to the authority of the Mayor to enter into contracts for the payment of the incentives.

Interested property owners, developers and businesses must submit an application seeking to participate in the program and obtain approval as a Qualified Business before creating the jobs within the City.

PAYMENT OF INCENTIVE

Incentive Payments are payable only after the Qualifying New Payroll has been maintained for one full calendar year. The Auditor shall pay to the qualified business, qualified developer, or qualified owner the amount of the Incentive Payment as set forth in the contract. Incentive payment contract holders must file information on job creation and payroll for those jobs created on an annual basis as of December 31st of each tax year through out the term of the award. Data will be provided by June 30 of each year to the

Director of Taxation. Information must be consistent with city, state and federal tax filings.

TERM OF PROGRAM:

The New Lima Jobs Incentive Program shall remain in effect until May 11, 2018. Any Incentive Payment contracts entered into prior to the ending date of May 11, 2018 shall remain in effect until the ending date of such contracts. However, no contract for incentive payments shall last more than five (5) years. The Director of Taxation shall file an annual report with Council, no later than October 1 of each year, detailing the total number of Qualified Businesses participating, the total number of New Jobs and Qualifying New Payroll approved.



City of Lima

Department of Taxation LIMA NEW JOBS PROGRAM APPLICATION

DO NOT FILL OUT THIS AREA

DATE RECEIVED: _____

DATE REVIEWED: _____

Date Submitted: _____

1. APPLICANT

Company Name: _____

Address: _____

Contact Person: _____ Title: _____

Telephone: _____

E-mail Address: _____

2. COMPANY INFORMATION

Type of Business: _____

Principal Service: _____

Date Established: _____

Owner(s): _____

Fed. Tax I.D. No.: _____

3. PROPOSED PROJECT

Proposed Address: _____

Project Start Date: _____

Estimated Completion Date: _____

Lease: _____ Own: _____ Term of Lease: _____

Attach additional pages as required.

4. JOBS/CURRENT PAYROLL/JOB CREATION INFORMATION

Current number of Jobs: Full Time _____ Part Time _____

Most Current Tax Year's Annual Payroll: _____

Estimated Jobs at Project Completion:

New Full Time _____
New Part Time _____
Sub Total New _____

Retained Full Time _____
Retained Part Time _____
Sub Total Retained _____

Total Jobs at Project Completion _____

Estimated Annual Payroll at Project Completion: \$ _____

***Estimated Qualifying New Payroll:** \$ _____

- * Qualifying New Payroll means new job payroll which represents new taxable income to the City. Minimum amount of qualifying new payroll must be at least \$200,000. Qualifying New Payroll identified above must be documented by completion of this application and its attachments.

Jobs/Current -- Continued

ESTIMATES FOR PROJECT	NUMBER OF NEW JOBS DIRECTLY CREATED BY THIS PROJECT		WAGE RATES OF NEW JOBS DIRECTLY CREATED BY THIS PROJECT		
	JOB CLASSIFICATION	FULL TIME	PART TIME	FULL TIME/HR	PART TIME/HR
Management					
Supervisors					
Engineers					
Attorneys					
Accountants					
Other Professionals (specify)					
Sales					
Clerical					
Maintenance					
Other					
TOTALS					

*** Attach additional pages to specify other classification categories**

Payroll Schedule

Complete the Pre-Project Existing Payroll Schedule Attachment A by job classification listing all existing employees which identifies: (1) current existing jobs, both full- and part-time by job classification including employee names and tax identification numbers (SSN); (2) hourly rates and annual salary for each separate job classification.

Complete the New Jobs for Qualifying New Payroll Attachment A1 by individual planned New Job position for the New Lima Jobs incentive application by job classification with wage rates and expected annual salary subject to the Lima City Income Tax for each New Job position.

A statement by an independent local audit firm attesting to accuracy of all payroll data submitted must be provided prior to approval of any incentive payment. The audit firm is also to attest to any partial years qualifying for the incentive payment. The City of Lima reserves the right to perform its own audit of the data submitted and request additional information for verification purposes.

5. PROJECT FINANCING

Name of Institution Financing Project: _____

Contact Person: _____

Phone Number/s: _____

List all local, state and federal governmental financial assistance/incentives involved in this project:

SUBMISSION ACKNOWLEDGMENTS

- A. As an authorized agent of the applicant company, I hereby submit this application. I understand that any false statement in this application may subject the applicant company and signer to criminal prosecution. I also understand that additional information may be required to complete the application
- B. I hereby certify that information on job creation or retention and payroll will be provided to the City of Lima on an annual basis as of December 31st of each tax year throughout the term of the award. Data will be provided by June 30 of each year. Information will be consistent with city, state and federal tax filings. All Lima New Jobs data submitted to City including those on the initial applications forms require a statement by an independent audit firm verifying the accuracy of the data submitted. Attachment A1 New Jobs for Qualifying New Payroll will be submitted annually.
- C. I hereby certify that the applicant company is current on all taxes, assessments and any other government incentives they are receiving and will remain so. Failure to abide by the above conditions may subject the applicant to be determined to be in default and be denied any remaining award.

Signature Title

PRINTED Name Date

Submit application to:	Director of Taxation Department of Taxation 50 Town Square Lima, OH 45801
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NEW LIMA JOBS PROGRAM INCENTIVE PAYMENT SCHEDULE

ANNUAL AWARD	ANNUAL PAYROLL RANGE	
\$1,500.00	\$200,000.00	\$219,999.99
\$1,650.00	\$220,000.00	\$239,999.99
\$1,800.00	\$240,000.00	\$259,999.99
\$1,950.00	\$260,000.00	\$279,999.99
\$2,100.00	\$280,000.00	\$299,999.99
\$2,250.00	\$300,000.00	\$319,999.99
\$2,400.00	\$320,000.00	\$339,999.99
\$2,550.00	\$340,000.00	\$359,999.99
\$2,700.00	\$360,000.00	\$379,999.99
\$2,850.00	\$380,000.00	\$399,999.99
\$3,000.00	\$400,000.00	\$419,999.99
\$3,150.00	\$420,000.00	\$439,999.99
\$3,300.00	\$440,000.00	\$459,999.99
\$3,450.00	\$460,000.00	\$479,999.99
\$3,600.00	\$480,000.00	\$499,999.99
\$3,750.00	\$500,000.00	\$519,999.99
\$3,900.00	\$520,000.00	\$539,999.99
\$4,050.00	\$540,000.00	\$559,999.99
\$4,200.00	\$560,000.00	\$579,999.99
\$4,350.00	\$580,000.00	\$599,999.99
\$4,500.00	\$600,000.00	\$619,999.99
\$4,650.00	\$620,000.00	\$639,999.99
\$4,800.00	\$640,000.00	\$659,999.99
\$4,950.00	\$660,000.00	\$679,999.99
\$5,100.00	\$680,000.00	\$699,999.99
\$5,250.00	\$700,000.00	\$719,999.99
\$5,400.00	\$720,000.00	\$739,999.99
\$5,550.00	\$740,000.00	\$759,999.99
\$5,700.00	\$760,000.00	\$779,999.99
\$5,850.00	\$780,000.00	\$799,999.99
\$6,000.00	\$800,000.00	\$819,999.99
\$6,150.00	\$820,000.00	\$839,999.99
\$6,300.00	\$840,000.00	\$859,999.99
\$6,450.00	\$860,000.00	\$879,999.99
\$6,600.00	\$880,000.00	\$899,999.99
\$6,750.00	\$900,000.00	\$919,999.99
\$6,900.00	\$920,000.00	\$939,999.99
\$7,050.00	\$940,000.00	\$959,999.99
\$7,200.00	\$960,000.00	\$979,999.99
\$7,350.00	\$980,000.00	\$999,999.99
\$7,500.00	\$1,000,000.00	\$1,019,999.99
\$7,650.00	\$1,020,000.00	\$1,039,999.99
\$7,800.00	\$1,040,000.00	\$1,059,999.99

NEW LIMA JOBS PROGRAM INCENTIVE PAYMENT SCHEDULE (Cont'n)

ANNUAL AWARD	ANNUAL PAYROLL RANGE	
\$7,950.00	\$1,060,000.00	\$1,079,999.99
\$8,100.00	\$1,080,000.00	\$1,099,999.99
\$8,250.00	\$1,100,000.00	\$1,119,999.99
\$8,400.00	\$1,120,000.00	\$1,139,999.99
\$8,550.00	\$1,140,000.00	\$1,159,999.99
\$8,700.00	\$1,160,000.00	\$1,179,999.99
\$8,850.00	\$1,180,000.00	\$1,199,999.99
\$9,000.00	\$1,200,000.00	\$1,219,999.99
\$9,150.00	\$1,220,000.00	\$1,239,999.99
\$9,300.00	\$1,240,000.00	\$1,259,999.99
\$9,450.00	\$1,260,000.00	\$1,279,999.99
\$9,600.00	\$1,280,000.00	\$1,299,999.99
\$9,750.00	\$1,300,000.00	\$1,319,999.99
\$9,900.00	\$1,320,000.00	\$1,339,999.99
\$10,050.00	\$1,340,000.00	\$1,359,999.99
\$10,200.00	\$1,360,000.00	\$1,379,999.99
\$10,350.00	\$1,380,000.00	\$1,399,999.99
\$10,500.00	\$1,400,000.00	\$1,419,999.99
\$10,650.00	\$1,420,000.00	\$1,439,999.99
\$10,800.00	\$1,440,000.00	\$1,459,999.99
\$10,950.00	\$1,460,000.00	\$1,479,999.99
\$11,100.00	\$1,480,000.00	\$1,499,999.99
\$11,250.00	\$1,500,000.00	\$1,519,999.99
\$11,400.00	\$1,520,000.00	\$1,539,999.99
\$11,550.00	\$1,540,000.00	\$1,559,999.99
\$11,700.00	\$1,560,000.00	\$1,579,999.99
\$11,850.00	\$1,580,000.00	\$1,599,999.99
\$12,000.00	\$1,600,000.00	\$1,619,999.99
\$12,150.00	\$1,620,000.00	\$1,639,999.99
\$12,300.00	\$1,640,000.00	\$1,659,999.99
\$12,450.00	\$1,660,000.00	\$1,679,999.99
\$12,600.00	\$1,680,000.00	\$1,699,999.99
\$12,750.00	\$1,700,000.00	\$1,719,999.99
\$12,900.00	\$1,720,000.00	\$1,739,999.99
\$13,050.00	\$1,740,000.00	\$1,759,999.99
\$13,200.00	\$1,760,000.00	\$1,779,999.99
\$13,350.00	\$1,780,000.00	\$1,799,999.99
\$13,500.00	\$1,800,000.00	\$1,819,999.99
\$13,650.00	\$1,820,000.00	\$1,839,999.99
\$13,800.00	\$1,840,000.00	\$1,859,999.99
\$13,950.00	\$1,860,000.00	\$1,879,999.99
\$14,100.00	\$1,880,000.00	\$1,899,999.99
\$14,250.00	\$1,900,000.00	\$1,919,999.99
\$14,400.00	\$1,920,000.00	\$1,939,999.99
\$14,550.00	\$1,940,000.00	\$1,959,999.99
\$14,700.00	\$1,960,000.00	\$1,979,999.99
\$14,850.00	\$1,980,000.00	\$1,999,999.99

NEW LIMA JOBS PROGRAM INCENTIVE PAYMENT SCHEDULE (Cont'n)

ANNUAL AWARD	ANNUAL PAYROLL RANGE	
\$15,000.00	\$2,000,000.00	\$2,019,999.99
\$15,150.00	\$2,020,000.00	\$2,039,999.99
\$15,300.00	\$2,040,000.00	\$2,059,999.99
\$15,450.00	\$2,060,000.00	\$2,079,999.99
\$15,600.00	\$2,080,000.00	\$2,099,999.99
\$15,750.00	\$2,100,000.00	\$2,119,999.99
\$15,900.00	\$2,120,000.00	\$2,139,999.99
\$16,050.00	\$2,140,000.00	\$2,159,999.99
\$16,200.00	\$2,160,000.00	\$2,179,999.99
\$16,350.00	\$2,180,000.00	\$2,199,999.99
\$16,500.00	\$2,200,000.00	\$2,219,999.99
\$16,650.00	\$2,220,000.00	\$2,239,999.99
\$16,800.00	\$2,240,000.00	\$2,259,999.99
\$16,950.00	\$2,260,000.00	\$2,279,999.99
\$17,100.00	\$2,280,000.00	\$2,299,999.99
\$17,250.00	\$2,300,000.00	\$2,319,999.99
\$17,400.00	\$2,320,000.00	\$2,339,999.99
\$17,550.00	\$2,340,000.00	\$2,359,999.99
\$17,700.00	\$2,360,000.00	\$2,379,999.99
\$17,850.00	\$2,380,000.00	\$2,399,999.99
\$18,000.00	\$2,400,000.00	\$2,419,999.99
\$18,150.00	\$2,420,000.00	\$2,439,999.99
\$18,300.00	\$2,440,000.00	\$2,459,999.99
\$18,450.00	\$2,460,000.00	\$2,479,999.99
\$18,600.00	\$2,480,000.00	\$2,499,999.99
\$18,750.00	\$2,500,000.00	\$2,519,999.99
\$18,900.00	\$2,520,000.00	\$2,539,999.99
\$19,050.00	\$2,540,000.00	\$2,559,999.99
\$19,200.00	\$2,560,000.00	\$2,579,999.99
\$19,350.00	\$2,580,000.00	\$2,599,999.99
\$19,500.00	\$2,600,000.00	\$2,619,999.99
\$19,650.00	\$2,620,000.00	\$2,659,999.99
\$19,800.00	\$2,640,000.00	\$2,659,999.99
\$19,950.00	\$2,660,000.00	\$2,679,999.99
\$20,100.00	\$2,680,000.00	\$2,699,999.99
\$20,250.00	\$2,700,000.00	\$2,719,999.99
\$20,400.00	\$2,720,000.00	\$2,739,999.99
\$20,550.00	\$2,740,000.00	\$2,759,999.99
\$20,700.00	\$2,760,000.00	\$2,779,999.99
\$20,850.00	\$2,780,000.00	\$2,799,999.99
\$21,000.00	\$2,800,000.00	\$2,819,999.99
\$21,150.00	\$2,820,000.00	\$2,839,999.99
\$21,300.00	\$2,840,000.00	\$2,859,999.99
\$21,450.00	\$2,860,000.00	\$2,879,999.99
\$21,600.00	\$2,880,000.00	\$2,899,999.99

NEW LIMA JOBS PROGRAM INCENTIVE PAYMENT SCHEDULE (Cont'n)

ANNUAL AWARD

ANNUAL PAYROLL RANGE

\$21,750.00	\$2,900,000.00	\$2,919,999.99
\$21,900.00	\$2,920,000.00	\$2,939,999.99
\$22,050.00	\$2,940,000.00	\$2,959,999.99
\$22,200.00	\$2,960,000.00	\$2,979,999.99
\$22,350.00	\$2,980,000.00	\$2,999,999.99
\$22,500.00	\$3,000,000.00	\$3,019,999.99
\$22,650.00	\$3,020,000.00	\$3,039,999.99
\$22,800.00	\$3,040,000.00	\$3,059,999.99
\$22,950.00	\$3,060,000.00	\$3,079,999.99
\$23,100.00	\$3,080,000.00	\$3,099,999.99
\$23,250.00	\$3,100,000.00	\$3,119,999.99
\$23,400.00	\$3,120,000.00	\$3,139,999.99
\$23,550.00	\$3,140,000.00	\$3,159,999.99
\$23,700.00	\$3,160,000.00	\$3,179,999.99
\$23,850.00	\$3,180,000.00	\$3,199,999.99
\$24,000.00	\$3,200,000.00	\$3,219,999.99
\$24,150.00	\$3,220,000.00	\$3,239,999.99
\$24,300.00	\$3,240,000.00	\$3,259,999.99
\$24,450.00	\$3,260,000.00	\$3,279,999.99
\$24,600.00	\$3,280,000.00	\$3,299,999.99
\$24,750.00	\$3,300,000.00	\$3,319,999.99
\$24,900.00	\$3,320,000.00	\$3,339,999.99
\$25,050.00	\$3,340,000.00	\$3,359,999.99
\$25,200.00	\$3,360,000.00	\$3,379,999.99
\$25,350.00	\$3,380,000.00	\$3,399,999.99
\$25,500.00	\$3,400,000.00	\$3,419,999.99
\$25,650.00	\$3,420,000.00	\$3,439,999.99
\$25,800.00	\$3,440,000.00	\$3,459,999.99
\$25,950.00	\$3,460,000.00	\$3,479,999.99
\$26,100.00	\$3,480,000.00	\$3,499,999.99
\$26,250.00	\$3,500,000.00	\$3,519,999.99
\$26,400.00	\$3,520,000.00	\$3,539,999.99
\$26,550.00	\$3,540,000.00	\$3,559,999.99
\$26,700.00	\$3,560,000.00	\$3,579,999.99
\$26,850.00	\$3,580,000.00	\$3,599,999.99
\$27,000.00	\$3,600,000.00	\$3,619,999.99
\$27,150.00	\$3,620,000.00	\$3,639,999.99
\$27,300.00	\$3,640,000.00	\$3,659,999.99
\$27,450.00	\$3,660,000.00	\$3,679,999.99
\$27,600.00	\$3,680,000.00	\$3,699,999.99
\$27,750.00	\$3,700,000.00	\$3,719,999.99
\$27,900.00	\$3,720,000.00	\$3,739,999.99
\$28,050.00	\$3,740,000.00	\$3,759,999.99
\$28,200.00	\$3,760,000.00	\$3,779,999.99
\$28,350.00	\$3,780,000.00	\$3,799,999.99

NEW LIMA JOBS PROGRAM INCENTIVE PAYMENT SCHEDULE (Cont'n)

ANNUAL AWARD	ANNUAL PAYROLL RANGE	
\$28,500.00	\$3,800,000.00	\$3,819,999.99
\$28,650.00	\$3,820,000.00	\$3,839,999.99
\$28,800.00	\$3,840,000.00	\$3,859,999.99
\$28,950.00	\$3,860,000.00	\$3,879,999.99
\$29,100.00	\$3,880,000.00	\$3,899,999.99
\$29,250.00	\$3,900,000.00	\$3,919,999.99
\$29,400.00	\$3,920,000.00	\$3,939,999.99
\$29,550.00	\$3,940,000.00	\$3,959,999.99
\$29,700.00	\$3,960,000.00	\$3,979,999.99
\$29,850.00	\$3,980,000.00	\$3,999,999.99
\$30,000.00	\$4,000,000.00	\$4,019,999.99

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