



**Resolution Approving the Report of the Assessment Equalization Board and  
Levying Assessments for the Gordon Square Arts District – Cleveland Improvement  
Corporation**

**City Planning Commission**

**Res. No. \_\_\_\_\_**

**Request for Legislation—FOR PASSAGE**

**Purpose**

This legislation is the third and final required Council action in the process of creating a new special improvement district in the City by the Gordon Square Arts District – Cleveland Improvement Corporation. The legislation approves the report of the Assessment Equalization Board on objections concerning estimated assessments with respect to the re-creation of the Gordon Square Arts District – Cleveland Improvement District; determines to proceed with the plan to provide public services within the District; adopts the assessments; levies the assessments; and authorizes the City to enter into an agreement with Gordon Square Arts District – Cleveland Improvement Corporation. The timing and contents of this legislation are important because it allows GSAD-CIC to meet the state-mandated deadline for levying special assessments for the 2026 Tax Year.

**Context**

The Gordon Square Arts District-Cleveland Improvement Corporation was formed in 2010 to provide enhanced services including beautification & maintenance, hospitality & safety, events & marketing, administration & finance. It has been renewed two times since then. This is the third renewal for a term of five years and encompasses 4,121.33 feet of property frontage and 55 parcels.

Improvement districts are created when 60% or more of property owners in a designated district elect to assess fees on themselves for services by signing petitions. These fees are incorporated as part of the Cuyahoga County property tax bill.

**Details**

On June 2, City Council passed Resolution No. 669-2025 to approve the creation of the Gordon Square Arts District-Cleveland Improvement Corporation, accept petitions from owners of properties in the District, approve a new plan for public services, and authorize the assessment of the cost of public services upon benefitting properties in the District. On July 9,





City Council passed Resolution No. 850-2025 appointing an Assessment Equalization Board (AEB) to hear and determine objections concerning estimated assessments. The AEB met on August 5, 2025 and a report of the proceedings and determinations is being created. This final resolution is the last legislative step in the Special Improvement District creation process and includes Council's acceptance of the AEB report. Further, the resolution authorizes the GSAD-CIC to proceed with the plan for public services presented to Council on June 2, 2025 (Res. No. 669-2025) by levying final assessments on benefitted properties via property tax bills in Tax Years 2026 through 2030. The resolution also authorizes a contract between the City of Cleveland and GSAD-CIC establishing the terms of the assessments and use of the proceeds.

### **Anticipated Revenue**

The projected assessment revenue in the first year (2026) is \$158,176.65. A 2.5% annual increase is projected for the remaining years of the term, for an annual budget of \$147,597.42 by the fifth year. Assessments are calculated using 100% linear front footage. The final aggregated assessment value over the five year term is \$831,428.41.

### **Geographic Impact**

Ward 15 (generally along Detroit Avenue between W. 58<sup>th</sup> Street and W. 73<sup>rd</sup> Street)

