

Ordinance No. 1511-2025

By Council Members Hairston and Griffin
(by departmental request)

AN EMERGENCY ORDINANCE
Approving the Tax Incentive Review Council’s
Year 2024 recommendations.

FOR PASSAGE
November 24, 2025

WHEREAS, under Section 5709.85 of the Revised Code, if a municipal corporation grants an exemption from taxation, they shall create a Tax Incentive Review Council (“TIRC”); and

WHEREAS, one of the functions of the TIRC is to annually review all agreements granting exemptions from property taxation and to make recommendations to either continue, modify, or cancel their agreements based on various factors, including fluctuations in the business cycle unique to the owner’s business; and

WHEREAS, in compliance with Section 5709.85 of the Revised Code, the City of Cleveland has created a TIRC and the TIRC has made written recommendations on exemptions to be approved by the legislative authority; and

WHEREAS, under Section 5709.85 of the Revised Code, once a legislative authority receives written recommendations from a tax incentive review council, that legislative authority is authorized and obligated, after receiving the recommendations, to hold a meeting and vote to accept, reject, or modify, all or any portion of the recommendations; and

WHEREAS, this ordinance constitutes an emergency measure providing for the usual daily operation of a municipal department; now, therefore,

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF CLEVELAND:

Section 1. That the TIRC’s Year 2024 recommendations contained in File No. **1511-2025-A** are approved.

Section 2. That this ordinance is declared to be an emergency measure and, provided it receives the affirmative vote of two-thirds of all the members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise it shall take effect and be in force from and after the earliest period allowed by law.

SM:uo
11-24-25

FOR: Director Bourdeau Small

By Council Members Hairston and Griffin (by departmental request)

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Approving the Tax Incentive Review Council’s Year 2024 recommendations.

READ FIRST, SECOND AND THIRD TIME	READ FIRST TIME		REPORTS
	and referred to		
	CITY CLERK		
	READ SECOND TIME		
	CITY CLERK		
	<u>READ THIRD TIME on NOVEMBER 24, 2025</u>		
	PRESIDENT		
	CITY CLERK		
APPROVED			
MAYOR			
Recorded Vol. 112			Page_____
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