

BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT

Tax Year 2025 /Collection Year 2026

Tax Incentives Report



as of June 8, 2026

BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT
Tax Year 2025 /Collection Year 2026
Tax Incentives Report as of June 8, 2026

REAL PROPERTY TAX RATES - CITY OF BRECKSVILLE BOUNDARIES ⁽¹⁾

Taxing District	Levy Name	Res/Ag Effective Rate	Non-Res/Ag Effective Rate
Cuyahoga County	Debt Service	1.100000	1.100000
	General Fund	0.350000	0.350000
	2005 Board Of Dev.Disabilities	2.314334	3.266339
	2008 Health And Welfare	2.848411	4.020110
	2020 Health Services ⁽²⁾	3.088581	4.200103
Subtotal		9.701326	12.936552
Brecksville-Broadview Heights City School District	General Fund	4.690000	4.690000
	1976 Current Expense	3.920052	9.165783
	1978 Current Expense	1.023375	2.036026
	1984 Current Expense	1.084014	1.872201
	1993 Current Expense	3.121186	4.583197
	1997 Current Expense	2.856210	3.847911
	1997 Permanent Improvement	0.492450	0.663433
	2001 Current Expense	4.056930	5.601482
	2004 Current Expense	3.320518	4.411810
	2004 Permanent Improvement-Ongoing	0.626513	0.832417
	2017 Current Expense ⁽²⁾	3.874092	5.059189
	2018 Bond (\$44,500,000) ⁽²⁾	2.100000	2.100000
Subtotal		31.165340	44.863449
Cuyahoga Valley Joint Vocational School District	1976 Current Expense	1.000000	1.000000
	1982 Current Expense	1.000000	1.000000
		2.000000	2.000000
City of Brecksville	General Fund	3.510000	3.510000
	Police Pension	0.300000	0.300000
	1982 Charter / Fire	3.400000	3.400000
	1987 Charter / Road Improvement	1.000000	1.000000
Subtotal		8.210000	8.210000
Cleveland Metro Parks	Cleveland Metro Park	0.050000	0.050000
	2022 Current Expense ⁽²⁾	2.056951	2.537071
		2.106951	2.587071
Cuyahoga County Library	2008 Current Expense	1.539325	2.171907
	2020 Current Expense ⁽²⁾	0.680044	0.908651
		2.219369	3.080558
Cuyahoga Community College	2006 Cuyahoga Community College	0.712102	1.005027
	2010 Cuyahoga Community College	1.127496	1.591293
	2014 Cuyahoga Community College ⁽²⁾	0.534077	0.753770
	2017 Bonds (\$227,500,000) ⁽²⁾	0.500000	0.500000
	2019 Cuyahoga Community College ⁽²⁾	0.262858	0.357455
	2023 Cuyahoga Community College ⁽²⁾	0.305314	0.377128
Subtotal		3.441847	4.584673
Cleveland-Cuyahoga Port Authority	1998 CCPA Port Authority	0.067834	0.098451
Subtotal		0.067834	0.098451
Total Effective Rate Collection Year 2024		58.912667	78.360754

⁽¹⁾ Per the State of Ohio Department of Taxation as of January 30, 2025. Represents tax year 2025, collection year 2026 information.

⁽²⁾ Not subject to homestead and rollback credits for residential taxpayers.

BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT
Tax Year 2025 /Collection Year 2026
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REAL PROPERTY TAX RATES - CITY OF BROADVIEW HEIGHTS BOUNDARIES ⁽¹⁾

Taxing District	Levy Name	Res/Ag Effective Rate	Non-Res/Ag Effective Rate
Cuyahoga County	Debt Service	1.100000	1.100000
	General Fund	0.350000	0.350000
	2005 Board Of Dev.Disabilities	2.314334	3.266339
	2008 Health And Welfare	2.848411	4.020110
	2020 Health Services ⁽²⁾	3.088581	4.200103
Subtotal		9.701326	12.936552
Brecksville-Broadview Heights City School District	General Fund	4.690000	4.690000
	1976 Current Expense	3.920052	9.165783
	1978 Current Expense	1.023375	2.036026
	1984 Current Expense	1.084014	1.872201
	1993 Current Expense	3.121186	4.583197
	1997 Current Expense	2.856210	3.847911
	1997 Permanent Improvement	0.492450	0.663433
	2001 Current Expense	4.056930	5.601482
	2004 Current Expense	3.320518	4.411810
	2004 Permanent Improvement-Ongoing	0.626513	0.832417
	2017 Current Expense ⁽²⁾	3.874092	5.059189
	2018 Bond (\$44,500,000) ⁽²⁾	2.100000	2.100000
Subtotal		31.165340	44.863449
Cuyahoga Valley Joint Vocational School District	1976 Current Expense	1.000000	1.000000
	1982 Current Expense	1.000000	1.000000
		2.000000	2.000000
City of Broadview Heights	General Fund	2.200000	2.200000
	Police Pension	0.300000	0.300000
	1976 Current Expense	0.323238	0.750591
	1994 Charter / Fire & EMS	4.200000	4.200000
	2014 Police ⁽²⁾	0.445131	0.560490
	2015 Bond (\$15,000,000) ⁽²⁾	1.420000	1.420000
	2018 Recreational ⁽²⁾	0.457344	0.575011
Subtotal		9.345713	10.006092
Cleveland Metro Parks	Cleveland Metro Park	0.050000	0.050000
	2022 Current Expense ⁽²⁾	2.056951	2.537071
		2.106951	2.587071
Cuyahoga County Library	2008 Current Expense	1.539325	2.171907
	2020 Current Expense ⁽²⁾	0.680044	0.908651
		2.219369	3.080558
Cuyahoga Community College	2006 Cuyahoga Community College	0.712102	1.005027
	2010 Cuyahoga Community College	1.127496	1.591293
	2014 Cuyahoga Community College ⁽²⁾	0.534077	0.753770
	2017 Bonds (\$227,500,000) ⁽²⁾	0.500000	0.500000
	2019 Cuyahoga Community College ⁽²⁾	0.262858	0.357455
	2023 Cuyahoga Community College ⁽²⁾	0.305314	0.377128
Subtotal		3.441847	4.584673
Cleveland-Cuyahoga Port Authority	1998 CCPA Port Authority	0.067834	0.098451
Subtotal		0.067834	0.098451
Total Effective Rate Collection Year 2024		60.048380	80.156846

⁽¹⁾ Per the State of Ohio Department of Taxation as of January 30, 2025. Represents tax year 2025, collection year 2026 information.

⁽²⁾ Not subject to homestead and rollback credits for residential taxpayers.

BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT
Tax Year 2025 /Collection Year 2026
Tax Incentives Report as of June 8, 2026

SUMMARY OF EXISTING VALUES AND ESTIMATED TIF SERVICE PAYMENTS

Total Base Value	Market Value⁽¹⁾	Assessed Value	School District Effective Tax Rate	School District Base Payment
<u>Brecksville</u>				
<i>Valor Acres TIF Area</i>				
Commercial ⁽⁶⁾	\$6,607,500	\$2,312,625	44.863449	\$103,752
Residential ⁽⁶⁾	93,000	32,550	31.165340	1,014
<i>Non-School TIF Area</i>				
Commercial ⁽⁷⁾	192,975,200	67,541,320	44.863449	3,030,137
Residential ⁽⁷⁾	499,700	174,895	31.165340	5,451
<u>Broadview Heights</u>				
Commercial	\$1,953,000	\$683,550	44.863449	\$30,666
Residential	0	0	31.165340	0
Total	\$202,128,400	\$70,744,940		\$3,171,020

TIF Value	Market Value⁽¹⁾	Assessed Value	Total Effective Tax Rate	Total TIF Service Payments
<u>Brecksville</u>				
<i>Valor Acres TIF Area</i>				
Commercial ⁽⁶⁾	\$90,124,700	\$31,543,645	78.360754	\$2,471,784
Residential ⁽⁶⁾	9,125,600	3,193,960	58.912667	\$188,165
<i>Non-School TIF Area</i>				
Commercial ⁽⁷⁾	20,045,000	7,015,750	78.360754	\$549,759
Residential ⁽⁷⁾	35,500	12,425	58.912667	\$732
<u>Broadview Heights</u>				
Commercial	\$5,168,900	\$1,809,115	80.156846	\$145,013
Residential	0	0	60.048380	\$0
Total	\$124,499,700	\$43,574,895		\$3,355,453

	<u>Brecksville⁽⁶⁾</u>	<u>Brecksville⁽⁷⁾</u>	<u>Broadview Heights</u>	<u>Total</u>
Total TIF Service Payments ⁽²⁾	\$2,659,949	\$550,491	\$145,013	\$3,355,453
Compensation Payment Percentage ⁽³⁾	25%	100%	100%	
School District Millage - Res/Ag ⁽⁴⁾	31.1653	31.1653	31.1653	
City Millage - Res/Ag ⁽⁴⁾	58.9127	58.9127	60.0484	
School District Millage - Com/Ind ⁽⁴⁾	44.8634	44.8634	44.8634	
City Millage - Com/Ind ⁽⁴⁾	78.3608	78.3608	80.1568	
School District Compensation Payment ⁽⁵⁾	<u>\$378,674</u>	<u>\$315,138</u>	<u>\$81,163</u>	<u>\$774,975</u>
Estimated Payments at 98% Collection Rate	\$371,101	\$308,835	\$79,540	\$759,476

⁽¹⁾ Property value information provided through Cuyahoga County Auditor website reports

⁽²⁾ Based on current receipts only. Refunds and delinquent receipts not projected

⁽³⁾ The School District and the City of Brecksville have a compensation agreement where the District receives payments using the following formulas

Compensation for Millage in place **prior to** 1/1/2019 = Service Payments x 25% x School effective millage / Total effective millage

Compensation for Millage in place **after** 1/1/2019 = Service Payments x 100% x Tax increase amount effective millage / Total effective millage

⁽⁴⁾ See Tax Rate sheets (pages 1 and 2) for millage rate breakdown.

⁽⁵⁾ Assumes collection rate of 100%.

⁽⁶⁾ Reflects values for parcels in the City of Brecksville Valor Acres TIF area and paid through the compensation agreement

⁽⁷⁾ Reflects values for parcels in the City of Brecksville that are part of the non-school TIF agreement and payments are made through the County Settlement

8-Jun-26
(Preliminary - Subject to Change)
(For Internal Use Only)

BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT
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HISTORICAL ASSESSED VALUATION ANALYSIS

Construction Completion Year	Tax Year	Update Reappraisal Collection Year	Existing Value ⁽¹⁾				Growth Rate				Average Growth Rate ⁽²⁾				Average Growth Rate - Reduction			
			Residential Value	Commercial Value	Public Utility Value	Total Value	Residential Value	Commercial Value	Public Utility Value	Total Value	Residential Value	Commercial Value	Public Utility Value	Total Value	Residential Value	Commercial Value	Public Utility Value	Total Value
															Reduction Factor	Reduction Factor	Reduction Factor	Reduction Factor
1994	1995	1996	\$473,929,060	\$101,678,270	\$75,376,057	\$650,983,387									75.00%	75.00%	75.00%	75.00%
1995	1996	1997	484,514,580	102,136,440	78,345,648	664,996,668	2.23%	0.45%	3.94%	2.15%								
1996	1997	1998	531,152,830	112,564,460	94,075,917	737,793,207	9.63%	10.21%	20.08%	10.95%	Reappraisal	Reappraisal	Reappraisal	Reappraisal	Reappraisal	Reappraisal	Reappraisal	Reappraisal
1997	1998	1999	545,737,710	123,902,570	90,311,660	759,951,940	2.75%	10.07%	-4.00%	3.00%	11.00%	9.97%	0.79%	10.12%	2.75%	2.49%	0.20%	2.53%
1998	1999	2000	554,102,830	117,376,070	88,388,211	759,867,111	1.53%	-5.27%	-2.13%	-0.01%								
1999	2000	2001	626,635,100	141,787,790	88,894,858	857,317,748	13.09%	20.80%	0.57%	12.82%	Update	Update	Update	Update	Update	Update	Update	Update
2000	2001	2002	642,960,200	150,750,910	78,949,193	872,660,303	2.61%	6.32%	-11.19%	1.79%	6.42%	2.16%	-3.21%	5.30%	1.60%	0.54%	-0.80%	1.33%
2001	2002	2003	660,944,540	151,865,960	78,189,825	891,000,325	2.80%	0.74%	-0.96%	2.10%								
2002	2003	2004	721,232,210	156,146,620	73,312,758	950,691,588	9.12%	2.82%	-6.24%	6.70%	Off Years	Off Years	Off Years	Off Years	Off Years	Off Years	Off Years	Off Years
2003	2004	2005	740,224,070	157,679,810	77,128,278	975,032,158	2.63%	0.98%	5.20%	2.56%	1.18%	0.87%	-1.40%	0.87%	0.29%	0.22%	-0.35%	0.22%
2004	2005	2006	756,939,850	175,654,460	75,991,131	1,008,585,441	2.26%	11.40%	-1.47%	3.44%								
2005	2006	2007	830,872,250	192,726,840	63,521,215	1,087,120,305	9.77%	9.72%	-16.41%	7.79%	All Years	All Years	All Years	All Years	All Years	All Years	All Years	All Years
2006	2007	2008	843,748,880	178,610,430	47,990,176	1,070,349,486	1.55%	-7.32%	-24.45%	-1.54%	3.69%	2.60%	-1.34%	3.15%	0.92%	0.65%	-0.33%	0.79%
2007	2008	2009	845,845,240	178,211,300	34,346,400	1,058,402,940	0.25%	-0.22%	-28.43%	-1.12%								
2008	2009	2010	802,437,560	182,296,230	22,706,580	1,007,440,370	-5.13%	2.29%	-33.89%	-4.82%								
2009	2010	2011	804,129,100	183,402,490	22,250,110	1,009,781,700	0.21%	0.61%	-2.01%	0.23%								
2010	2011	2012	803,769,400	187,012,670	22,867,270	1,013,649,340	-0.04%	1.97%	2.77%	0.38%								
2011	2012	2013	782,515,570	198,577,110	25,140,030	1,006,232,710	-2.64%	6.18%	9.94%	-0.73%								
2012	2013	2014	783,080,790	203,131,730	26,605,640	1,012,818,160	0.07%	2.29%	5.83%	0.65%								
2013	2014	2015	782,775,370	200,769,500	27,264,500	1,010,809,370	-0.04%	-1.16%	2.48%	-0.20%								
2014	2015	2016	810,138,760	174,955,910	27,201,890	1,012,296,560	3.50%	-12.86%	-0.23%	0.15%								
2015	2016	2017	815,836,260	179,596,810	28,321,160	1,023,754,230	0.70%	2.65%	4.11%	1.13%								
2016	2017	2018	822,582,740	181,437,710	29,129,770	1,033,150,220	0.83%	1.03%	2.86%	0.92%								
2017	2018	2019	906,513,980	196,202,360	29,226,810	1,131,943,150	10.20%	8.14%	0.33%	9.56%								
2018	2019	2020	912,526,960	191,217,500	30,580,400	1,134,324,860	0.66%	-2.54%	4.63%	0.21%								
2019	2020	2021	917,771,760	196,037,090	31,599,390	1,145,408,240	0.57%	2.52%	3.33%	0.98%								
2020	2021	2022	1,055,166,620	212,365,070	32,928,740	1,300,460,430	14.97%	8.33%	4.21%	13.54%								
2021	2022	2023	1,063,411,790	210,478,780	34,553,380	1,308,443,950	0.78%	-0.89%	4.93%	0.61%								
2022	2023	2024	1,071,334,280	203,299,030	35,792,250	1,310,425,560	0.75%	-3.41%	3.59%	0.15%								
2023	2024	2025	1,334,715,110	213,504,940	39,198,310	1,587,418,360	24.58%	5.02%	9.52%	21.14%								
2024	2025	2026	1,340,495,960	207,283,380	40,343,710	1,588,123,050	0.43%	-2.91%	2.92%	0.04%								

⁽¹⁾ Data from Ohio Department of Taxation, Ohio Municipal Advisory Council and the Cuyahoga County Auditor

⁽²⁾ Collection years 1996-2026 values are accounted for in average growth rates.

BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT
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TIF Revenue Projections

Construction Completion Year	Tax Year	Update Reappraisal	Collection Rate	City of Brecksville				City of Broadview Heights				Brecksville-Broadview Heights City School District				Estimated TIF Compensation Payments		
		Total Increment Value ⁽¹⁾		Residential Effective Millage ⁽²⁾	Commercial Effective Millage ⁽²⁾	Total Increment Value ⁽¹⁾		Residential Effective Millage ⁽²⁾	Commercial Effective Millage ⁽²⁾	Total Increment Value ⁽¹⁾		Residential Effective Millage ⁽²⁾	Commercial Effective Millage ⁽²⁾	Annual ⁽³⁾	School District Compensation Payments ⁽⁴⁾	Cumulative ⁽⁴⁾		
		Residential Value				Commercial Value	Residential Value			Commercial Value	Residential Value						Commercial Value	
2022	2023	2024	98.00%	\$0	\$15,904,200	69.445087	81.974317	\$0	\$4,498,300	70.906332	83.930045	\$0	\$20,402,500	36.956148	47.282942	\$576,679	\$137,437	\$137,437
2023	2024	2025	98.00%	6,963,300	65,236,200	58.907369	78.032197	0	5,168,900	60.042860	79.839695	6,963,300	70,405,100	31.154630	44.976467	2,028,295	349,941	487,379
2024	2025	2026	98.00%	9,161,100	110,169,700	58.912667	78.360754	0	5,168,900	60.048380	80.156846	9,161,100	115,338,600	31.165340	44.863449	3,288,344	759,476	1,246,855
2025	2026	2027	98.00%	9,161,100	139,750,440	58.912667	78.360754	0	5,168,900	60.048380	80.156846	9,161,100	144,919,340	31.165340	44.863449	4,083,407	873,274	2,120,129
2026	2027	2028	96.00%	9,308,051	171,368,558	58.912667	78.360754	0	5,196,793	60.048380	80.156846	9,308,051	176,565,351	31.165340	44.863449	4,836,213	976,639	3,096,768
2027	2028	2029	96.00%	14,588,051	194,870,781	58.912667	78.360754	0	5,196,793	60.048380	80.156846	14,588,051	200,067,573	31.165340	44.863449	5,559,523	1,079,030	4,175,798
2028	2029	2030	96.00%	19,708,051	216,837,447	58.912667	78.360754	0	5,196,793	60.048380	80.156846	19,708,051	222,034,240	31.165340	44.863449	6,239,237	1,175,216	5,351,013
2029	2030	2031	94.00%	25,370,030	222,243,061	58.912667	78.360754	0	5,326,345	60.048380	80.156846	25,370,030	227,569,406	31.165340	44.863449	6,361,772	1,192,674	6,543,687
2030	2031	2032	94.00%	25,370,030	222,243,061	58.912667	78.360754	0	5,326,345	60.048380	80.156846	25,370,030	227,569,406	31.165340	44.863449	6,361,772	1,192,674	7,736,361
2031	2032	2033	94.00%	25,370,030	222,243,061	58.912667	78.360754	0	5,326,345	60.048380	80.156846	25,370,030	227,569,406	31.165340	44.863449	6,361,772	1,192,674	8,929,035
2032	2033	2034	92.00%	25,776,985	223,442,338	58.912667	78.360754	0	5,355,087	60.048380	80.156846	25,776,985	228,797,426	31.165340	44.863449	6,265,137	1,174,277	10,103,312
2033	2034	2035	92.00%	25,776,985	223,442,338	58.912667	78.360754	0	5,355,087	60.048380	80.156846	25,776,985	228,797,426	31.165340	44.863449	6,265,137	1,174,277	11,277,590
2034	2035	2036	92.00%	25,776,985	223,442,338	58.912667	78.360754	0	5,355,087	60.048380	80.156846	25,776,985	228,797,426	31.165340	44.863449	6,265,137	1,174,277	12,451,867
2035	2036	2037	90.00%	26,485,862	229,012,607	58.912667	78.360754	0	5,488,586	60.048380	80.156846	26,485,862	234,501,194	31.165340	44.863449	6,282,959	1,177,551	13,629,418
2036	2037	2038	90.00%	26,485,862	229,012,607	58.912667	78.360754	0	5,488,586	60.048380	80.156846	26,485,862	234,501,194	31.165340	44.863449	6,282,959	1,177,551	14,806,968
2037	2038	2039	90.00%	26,485,862	229,012,607	58.912667	78.360754	0	5,488,586	60.048380	80.156846	26,485,862	234,501,194	31.165340	44.863449	6,282,959	1,177,551	15,984,519
2038	2039	2040	90.00%	26,910,715	230,248,415	58.912667	78.360754	0	5,518,204	60.048380	80.156846	26,910,715	235,766,619	31.165340	44.863449	6,322,095	1,184,600	17,169,119
2039	2040	2041	90.00%	26,910,715	230,248,415	58.912667	78.360754	0	5,518,204	60.048380	80.156846	26,910,715	235,766,619	31.165340	44.863449	6,322,095	1,184,600	18,353,718
2040	2041	2042	90.00%	26,910,715	230,248,415	58.912667	78.360754	0	5,518,204	60.048380	80.156846	26,910,715	235,766,619	31.165340	44.863449	6,322,095	1,184,600	19,538,318
2041	2042	2043	90.00%	27,650,771	235,988,355	58.912667	78.360754	0	5,655,769	60.048380	80.156846	27,650,771	241,644,124	31.165340	44.863449	6,480,985	1,214,302	20,752,620
2042	2043	2044	90.00%	27,650,771	235,988,355	58.912667	78.360754	0	5,655,769	60.048380	80.156846	27,650,771	241,644,124	31.165340	44.863449	6,480,985	1,214,302	21,966,922
Total Illustrative Revenue																\$115,269,557	\$21,966,922	

⁽¹⁾ See TIF Revenue by Project for calculations. All values obtained from Cuyahoga County Auditor website. Actual values for TY2024/CY2025 as of report print date.
⁽²⁾ See Tax Rates - Pages 1 and 2.
⁽³⁾ Assumes effective millage remains constant through life of TIF
⁽⁴⁾ Assumes 98% of collected compensation amounts

BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT
Tax Year 2025 /Collection Year 2026
Tax Incentives Report as of June 8, 2026

Revenue Projections by Project

Update
Reappraisal

Sherwin Williams grouping currently is tracking 10 parcels, but only 1 parcel has base and increment value recorded. TIF Increment Values increased for the current reporting period.

Per Cuyahoga County's feedback that the appraisal department will be inspecting the parcel of 2026 values and focussing on completion and occupancy, the buildout assumption were adjusted for includes completion of Sherwin William Research during TY2026 and substantially complete taxable values beginning in CY2027. Total taxable market value is being estimated with an assumed market value of \$78,732,000 as provided by the Cuyahoga County Industrial Appraisal Department.

Phase I - DiGeronimo Property (5345) is tracking 11 parcels for the 2026 Report. 1 parcel was moved from Phase II - CIC Properties and 8 new parcels were noted as being split from prior parcels. to allow for development of the DiGeronimo Companies headquarters and several mixed use retail and office space.

Buildout assumptions include additional construction occurring on the DiGeronimo headquarters during 2026 for increased market value coming in CY2027. Further minor value increases are anticipated in other parcels with major development of new mixed use development and office space assumed to begin construction in 2027 with market values beginning to come on to tax rolls in CY2028. Approximately 80% of developer-provided values have been used for conservatism.

Tax	Collection	Commercial		Commercial	Sherwin Williams - Research Development Lab (5348)								Phase I - DiGeronimo Property (5345) / VA (Mixed Use)							
		School Effective	Total Effective	Total Effective	Tax Increment	Exempt / Abated Value	TIF & Exempt (%)	TIF Start ⁽⁵⁾	TIF End ⁽⁵⁾	Total TIF Revenue	School Revenue	Tax Increment	Exempt / Abated Value	TIF & Exempt (%)	TIF Start ⁽⁵⁾	TIF End ⁽⁵⁾	Total TIF Revenue	School Revenue		
Year	Year ⁽¹⁾	Growth Rate ⁽²⁾	Millage ⁽³⁾⁽⁴⁾	Millage ⁽³⁾⁽⁴⁾	Collection Rate	Tax Increment Value	Exempt / Abated Value	TIF & Exempt (%)	TIF Start ⁽⁵⁾	TIF End ⁽⁵⁾	Total TIF Revenue	School Revenue	Tax Increment Value	Exempt / Abated Value	TIF & Exempt (%)	TIF Start ⁽⁵⁾	TIF End ⁽⁵⁾	Total TIF Revenue	School Revenue	
2021	2022	8.33%	46.658392	80.779144	98.00%	\$8,120,800	\$0	64.48%	2021	2050	\$225,005	\$32,491	\$0	\$0	0.00%	No Incentive	No Incentive	\$0	\$0	
2022	2023	-0.89%	46.497778	80.851500	98.00%	8,120,800	0	64.48%	2021	2050	\$225,207	\$32,379	0	0	0.00%	No Incentive	No Incentive	\$0	\$0	
2023	2024	-3.41%	47.282942	81.974317	98.00%	8,120,800	0	64.48%	2021	2050	\$228,334	\$32,926	0	0	0.00%	No Incentive	No Incentive	\$0	\$0	
2024	2025	5.02%	44.976467	78.032197	98.00%	43,526,300	0	90.68%	2021	2050	\$1,164,983	\$167,869	1,719,300	0	54.89%	2023	2052	\$46,017	\$6,631	
2025	2026	-2.91%	44.863449	78.360754	98.00%	53,315,300	0	92.26%	2021	2050	\$1,432,995	\$205,106	9,027,300	0	86.47%	2023	2052	\$242,633	\$34,728	
2026	2027		44.863449	78.360754	98.00%	74,258,300	0	94.32%	2021	2050	\$1,995,895	\$285,675	16,535,140	0	92.13%	2023	2052	\$444,427	\$63,611	
2027	2028	0.54%	44.863449	78.360754	96.00%	74,659,016	0	94.35%	2021	2050	\$1,965,713	\$281,355	47,488,359	0	97.11%	2023	2052	\$1,250,331	\$178,961	
2028	2029		44.863449	78.360754	96.00%	74,659,016	0	94.35%	2021	2050	\$1,965,713	\$281,355	70,990,581	0	98.05%	2023	2052	\$1,869,126	\$267,530	
2029	2030		44.863449	78.360754	96.00%	74,659,016	0	94.35%	2021	2050	\$1,965,713	\$281,355	92,957,248	0	98.50%	2023	2052	\$2,447,491	\$350,312	
2030	2031	2.49%	44.863449	78.360754	94.00%	76,520,215	0	94.48%	2021	2050	\$1,972,744	\$282,361	95,274,610	0	98.54%	2023	2052	\$2,456,245	\$351,565	
2031	2032		44.863449	78.360754	94.00%	76,520,215	0	94.48%	2021	2050	\$1,972,744	\$282,361	95,274,610	0	98.54%	2023	2052	\$2,456,245	\$351,565	
2032	2033		44.863449	78.360754	94.00%	76,520,215	0	94.48%	2021	2050	\$1,972,744	\$282,361	95,274,610	0	98.54%	2023	2052	\$2,456,245	\$351,565	
2033	2034	0.54%	44.863449	78.360754	92.00%	76,933,137	0	94.50%	2021	2050	\$1,941,189	\$277,845	95,788,735	0	98.55%	2023	2052	\$2,416,957	\$345,942	
2034	2035		44.863449	78.360754	92.00%	76,933,137	0	94.50%	2021	2050	\$1,941,189	\$277,845	95,788,735	0	98.55%	2023	2052	\$2,416,957	\$345,942	
2035	2036		44.863449	78.360754	92.00%	76,933,137	0	94.50%	2021	2050	\$1,941,189	\$277,845	95,788,735	0	98.55%	2023	2052	\$2,416,957	\$345,942	
2036	2037	2.49%	44.863449	78.360754	90.00%	78,851,029	0	94.63%	2021	2050	\$1,946,330	\$278,580	98,176,685	0	98.58%	2023	2052	\$2,423,358	\$346,858	
2037	2038		44.863449	78.360754	90.00%	78,851,029	0	94.63%	2021	2050	\$1,946,330	\$278,580	98,176,685	0	98.58%	2023	2052	\$2,423,358	\$346,858	
2038	2039		44.863449	78.360754	90.00%	78,851,029	0	94.63%	2021	2050	\$1,946,330	\$278,580	98,176,685	0	98.58%	2023	2052	\$2,423,358	\$346,858	
2039	2040	0.54%	44.863449	78.360754	90.00%	79,276,528	0	94.66%	2021	2050	\$1,956,833	\$280,084	98,706,470	0	98.59%	2023	2052	\$2,436,435	\$348,730	
2040	2041		44.863449	78.360754	90.00%	79,276,528	0	94.66%	2021	2050	\$1,956,833	\$280,084	98,706,470	0	98.59%	2023	2052	\$2,436,435	\$348,730	
2041	2042		44.863449	78.360754	90.00%	79,276,528	0	94.66%	2021	2050	\$1,956,833	\$280,084	98,706,470	0	98.59%	2023	2052	\$2,436,435	\$348,730	
2042	2043	2.49%	44.863449	78.360754	90.00%	81,252,840	0	94.78%	2021	2050	\$2,005,616	\$287,066	101,167,156	0	98.62%	2023	2052	\$2,497,173	\$357,423	
2043	2044		44.863449	78.360754	90.00%	81,252,840	0	94.78%	2021	2050	\$2,005,616	\$287,066	101,167,156	0	98.62%	2023	2052	\$2,497,173	\$357,423	

⁽¹⁾ See TIF Revenue by Project for calculations. All values obtained from Cuyahoga County Auditor website. Actual values for TY2025/CY2026 as of report print date.

⁽²⁾ See Historical AV - Page 4. Actual growth rates are shown for Collection Years 2022-2026.

⁽³⁾ See Tax Rates - Page 1.

⁽⁴⁾ Assumes effective millage remains constant through life of TIF

⁽⁵⁾ Tax Increment Financing (TIF) is in place for a period of 30 years.

BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT
Tax Year 2025 /Collection Year 2026
Tax Incentives Report as of June 8, 2026

Revenue Projections by Project

Update
Reappraisal

Phase II - CIC Property (5346) currently includes 3 parcels for the Canvas at Valor Acres multi-family development. All 3 parcels have base values and 2 parcel includes increment values for improvements.

Buildout assumptions include additional construction occurring on on multi-family development during 2026 for increased market value coming in CY2027 at which the assumed full taxable value will be on the tax rolls. Approximately 90% of developer-provided values have been used for

Phase II - CIC Property Parcel 1 & 1B (5346) includes 2 parcels for the 2026 Report. The only parcel showing valuation on the Cuyahoga County Auditor's website is an exempted parcel, which is noted to be part of the Brecksville Community Improvement Corporation and exempt for city use.

Tax	Collection	Commercial		Commercial		Phase II - CIC Property (5346) / VA North Residential							Phase II - CIC Property Parcel 1 & 1B (5346)						
		Commercial	School Effective	Total Effective															
Year	Year ⁽¹⁾	Growth Rate ⁽²⁾	Millage ⁽³⁾⁽⁴⁾	Millage ⁽³⁾⁽⁴⁾	Collection Rate	Tax Increment Value	Exempt / Abated Value	TIF & Exempt (%)	TIF Start ⁽⁵⁾	TIF End ⁽⁵⁾	Total TIF Revenue	School Revenue	Tax Increment Value	Exempt / Abated Value	TIF & Exempt (%)	TIF Start ⁽⁵⁾	TIF End ⁽⁵⁾	Total TIF Revenue	School Revenue
2021	2022	8.33%	46.658392	80.779144	98.00%	\$0	\$0	0.00%	No Incentive	No Incentive	\$0	\$0	\$0	\$2,563,000	45.64%	No Incentive	No Incentive	\$0	\$0
2022	2023	-0.89%	46.497778	80.851500	98.00%	0	0	0.00%	No Incentive	No Incentive	\$0	\$0	0	2,563,000	45.64%	No Incentive	No Incentive	\$0	\$0
2023	2024	-3.41%	47.282942	81.974317	98.00%	7,783,400	0	90.43%	2023	2052	\$218,847	\$31,558	0	2,563,000	45.64%	No Incentive	No Incentive	\$0	\$0
2024	2025	5.02%	44.976467	78.032197	98.00%	19,990,600	0	96.41%	2023	2052	\$535,049	\$77,098	0	2,563,000	100.00%	No Incentive	No Incentive	\$0	\$0
2025	2026	-2.91%	44.863449	78.360754	98.00%	27,782,100	0	97.47%	2023	2052	\$746,720	\$106,879	0	2,563,000	100.00%	No Incentive	No Incentive	\$0	\$0
2026	2027		44.863449	78.360754	98.00%	28,912,000	0	97.56%	2023	2052	\$777,089	\$111,226	0	2,563,000	100.00%	No Incentive	No Incentive	\$0	\$0
2027	2028	0.54%	44.863449	78.360754	96.00%	29,068,016	0	97.58%	2023	2052	\$765,338	\$109,544	0	2,563,000	100.00%	No Incentive	No Incentive	\$0	\$0
2028	2029		44.863449	78.360754	96.00%	29,068,016	0	97.58%	2023	2052	\$765,338	\$109,544	0	2,563,000	100.00%	No Incentive	No Incentive	\$0	\$0
2029	2030		44.863449	78.360754	96.00%	29,068,016	0	97.58%	2023	2052	\$765,338	\$109,544	0	2,563,000	100.00%	No Incentive	No Incentive	\$0	\$0
2030	2031	2.49%	44.863449	78.360754	94.00%	29,792,662	0	97.64%	2023	2052	\$768,075	\$109,935	0	2,563,000	100.00%	No Incentive	No Incentive	\$0	\$0
2031	2032		44.863449	78.360754	94.00%	29,792,662	0	97.64%	2023	2052	\$768,075	\$109,935	0	2,563,000	100.00%	No Incentive	No Incentive	\$0	\$0
2032	2033		44.863449	78.360754	94.00%	29,792,662	0	97.64%	2023	2052	\$768,075	\$109,935	0	2,563,000	100.00%	No Incentive	No Incentive	\$0	\$0
2033	2034	0.54%	44.863449	78.360754	92.00%	29,953,431	0	97.65%	2023	2052	\$755,790	\$108,177	0	2,563,000	100.00%	No Incentive	No Incentive	\$0	\$0
2034	2035		44.863449	78.360754	92.00%	29,953,431	0	97.65%	2023	2052	\$755,790	\$108,177	0	2,563,000	100.00%	No Incentive	No Incentive	\$0	\$0
2035	2036		44.863449	78.360754	92.00%	29,953,431	0	97.65%	2023	2052	\$755,790	\$108,177	0	2,563,000	100.00%	No Incentive	No Incentive	\$0	\$0
2036	2037	2.49%	44.863449	78.360754	90.00%	30,700,150	0	97.70%	2023	2052	\$757,791	\$108,464	0	2,563,000	100.00%	No Incentive	No Incentive	\$0	\$0
2037	2038		44.863449	78.360754	90.00%	30,700,150	0	97.70%	2023	2052	\$757,791	\$108,464	0	2,563,000	100.00%	No Incentive	No Incentive	\$0	\$0
2038	2039		44.863449	78.360754	90.00%	30,700,150	0	97.70%	2023	2052	\$757,791	\$108,464	0	2,563,000	100.00%	No Incentive	No Incentive	\$0	\$0
2039	2040	0.54%	44.863449	78.360754	90.00%	30,865,816	0	97.72%	2023	2052	\$761,881	\$109,049	0	2,563,000	100.00%	No Incentive	No Incentive	\$0	\$0
2040	2041		44.863449	78.360754	90.00%	30,865,816	0	97.72%	2023	2052	\$761,881	\$109,049	0	2,563,000	100.00%	No Incentive	No Incentive	\$0	\$0
2041	2042		44.863449	78.360754	90.00%	30,865,816	0	97.72%	2023	2052	\$761,881	\$109,049	0	2,563,000	100.00%	No Incentive	No Incentive	\$0	\$0
2042	2043	2.49%	44.863449	78.360754	90.00%	31,635,280	0	97.77%	2023	2052	\$780,874	\$111,767	0	2,563,000	100.00%	No Incentive	No Incentive	\$0	\$0
2043	2044		44.863449	78.360754	90.00%	31,635,280	0	97.77%	2023	2052	\$780,874	\$111,767	0	2,563,000	100.00%	No Incentive	No Incentive	\$0	\$0

⁽¹⁾ See TIF Revenue by Project for calculations. All values obtained from Cuyahoga County Auditor website.

⁽²⁾ See Historical AV - Page 4. Actual growth rates are shown for Collection Years 2022-2026.

⁽³⁾ See Tax Rates - Page 1.

⁽⁴⁾ Assumes effective millage remains constant through life of TIF

⁽⁵⁾ Tax Increment Financing (TIF) is in place for a period of 30 years.

8-Jun-26
(Preliminary - Subject to Change)
(For Internal Use Only)

BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT
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The Brecksville - South End TIF was approved as a Non-School TIF and includes 92 parcels.
The School District should receive 100% of what would have been paid as property taxes and
is not part of the Valor Acres compensation agreement. TIF payments should be received
through the Cuyahoga County property tax settlement process.



Revenue Projections by Project

Update
Reappraisal

Tax	Collection	Commercial	School Effective	Commercial Total Effective	Brecksville - South End TIF (5565) - Commercial							TOTAL <u>Commercial</u> Properties in Brecksville Boundaries							
						Tax	Exempt /						Tax	Exempt /					
Year	Year ⁽¹⁾	Growth Rate ⁽²⁾	Millage ⁽³⁾⁽⁴⁾	Millage ⁽³⁾⁽⁴⁾	Collection Rate	Increment Value	Abated Value	TIF & Exempt (%)	TIF Start	TIF End	Total TIF Revenue	School Revenue	Increment Value	Abated Value	TIF & Exempt (%)	TIF Start ⁽⁵⁾	TIF End ⁽⁵⁾	Total TIF Revenue	School Revenue
2021	2022	8.33%	46.658392	80.779144	98.00%	\$0	\$0	0.00%	No Incentive	No Incentive	\$0	\$0	\$8,120,800	\$2,563,000	58.67%	Various	Various	\$225,005	\$32,491
2022	2023	-0.89%	46.497778	80.851500	98.00%	0	0	0.00%	No Incentive	No Incentive	\$0	\$0	8,120,800	2,563,000	55.65%	Various	Various	\$225,207	\$32,379
2023	2024	-3.41%	47.282942	81.974317	98.00%	0	0	0.00%	No Incentive	No Incentive	\$0	\$0	15,904,200	2,563,000	68.86%	Various	Various	\$447,181	\$64,484
2024	2025	5.02%	44.976467	78.032197	98.00%	0	0	0.00%	No Incentive	No Incentive	\$0	\$0	65,236,200	2,563,000	91.09%	Various	Various	\$1,746,050	\$251,599
2025	2026	-2.91%	44.863449	78.360754	98.00%	20,045,000	0	9.41%	2024	2053	\$538,764	\$308,456	110,169,700	2,563,000	36.10%	Various	Various	\$2,961,112	\$655,169
2026	2027		44.863449	78.360754	98.00%	20,045,000	0	9.41%	2024	2053	\$538,764	\$308,456	139,750,440	2,563,000	41.62%	Various	Various	\$3,756,176	\$768,967
2027	2028	0.54%	44.863449	78.360754	96.00%	20,153,168	0	9.46%	2024	2053	\$530,617	\$303,791	171,368,558	2,563,000	46.57%	Various	Various	\$4,511,999	\$873,651
2028	2029		44.863449	78.360754	96.00%	20,153,168	0	9.46%	2024	2053	\$530,617	\$303,791	194,870,781	2,563,000	49.73%	Various	Various	\$5,130,794	\$962,220
2029	2030		44.863449	78.360754	96.00%	20,153,168	0	9.46%	2024	2053	\$530,617	\$303,791	216,837,447	2,563,000	52.36%	Various	Various	\$5,709,159	\$1,045,002
2030	2031	2.49%	44.863449	78.360754	94.00%	20,655,573	0	9.67%	2024	2053	\$532,515	\$304,878	222,243,061	2,563,000	52.97%	Various	Various	\$5,729,579	\$1,048,739
2031	2032		44.863449	78.360754	94.00%	20,655,573	0	9.67%	2024	2053	\$532,515	\$304,878	222,243,061	2,563,000	52.97%	Various	Various	\$5,729,579	\$1,048,739
2032	2033		44.863449	78.360754	94.00%	20,655,573	0	9.67%	2024	2053	\$532,515	\$304,878	222,243,061	2,563,000	52.97%	Various	Various	\$5,729,579	\$1,048,739
2033	2034	0.54%	44.863449	78.360754	92.00%	20,767,035	0	9.72%	2024	2053	\$523,997	\$300,001	223,442,338	2,563,000	53.10%	Various	Various	\$5,637,933	\$1,031,965
2034	2035		44.863449	78.360754	92.00%	20,767,035	0	9.72%	2024	2053	\$523,997	\$300,001	223,442,338	2,563,000	53.10%	Various	Various	\$5,637,933	\$1,031,965
2035	2036		44.863449	78.360754	92.00%	20,767,035	0	9.72%	2024	2053	\$523,997	\$300,001	223,442,338	2,563,000	53.10%	Various	Various	\$5,637,933	\$1,031,965
2036	2037	2.49%	44.863449	78.360754	90.00%	21,284,744	0	9.93%	2024	2053	\$525,385	\$300,796	229,012,607	2,563,000	53.71%	Various	Various	\$5,652,864	\$1,034,698
2037	2038		44.863449	78.360754	90.00%	21,284,744	0	9.93%	2024	2053	\$525,385	\$300,796	229,012,607	2,563,000	53.71%	Various	Various	\$5,652,864	\$1,034,698
2038	2039		44.863449	78.360754	90.00%	21,284,744	0	9.93%	2024	2053	\$525,385	\$300,796	229,012,607	2,563,000	53.71%	Various	Various	\$5,652,864	\$1,034,698
2039	2040	0.54%	44.863449	78.360754	90.00%	21,399,601	0	9.98%	2024	2053	\$528,220	\$302,419	230,248,415	2,563,000	53.84%	Various	Various	\$5,683,368	\$1,040,281
2040	2041		44.863449	78.360754	90.00%	21,399,601	0	9.98%	2024	2053	\$528,220	\$302,419	230,248,415	2,563,000	53.84%	Various	Various	\$5,683,368	\$1,040,281
2041	2042		44.863449	78.360754	90.00%	21,399,601	0	9.98%	2024	2053	\$528,220	\$302,419	230,248,415	2,563,000	53.84%	Various	Various	\$5,683,368	\$1,040,281
2042	2043	2.49%	44.863449	78.360754	90.00%	21,933,079	0	10.21%	2024	2053	\$541,388	\$309,958	235,988,355	2,563,000	54.45%	Various	Various	\$5,825,051	\$1,066,215
2043	2044		44.863449	78.360754	90.00%	21,933,079	0	10.21%	2024	2053	\$541,388	\$309,958	235,988,355	2,563,000	54.45%	Various	Various	\$5,825,051	\$1,066,215

⁽¹⁾ See TIF Revenue by Project for calculations. All values obtained from Cuyahoga County Auditor website.

⁽²⁾ See Historical AV - Page 4. Actual growth rates are shown for Collection Years 2022-2026.

⁽³⁾ See Tax Rates - Page 1.

⁽⁴⁾ Assumes effective millage remains constant through life of TIF

⁽⁵⁾ Tax Increment Financing (TIF) is in place for a period of 30 years.

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Revenue Projections by Project

Crowland Property (5347) is tracking 38 parcels for the 2026 Report. 8 parcels are 2 Story Homes, which are assumed completed 18 are for Townhomes assumed to begin construction in 2027 and 2028. Remaining parcels are assumed to be for future development of single-family dwellings. CY2026 is the first year compensation payments are anticipated. However, incentive TY2021/CY2022 and make up payments for previous years may occur.

Buildout assumptions includes construction of single-family and townhome dwellings beginning in 2027 and 2028 with additional values beginning to be included in tax rolls in CY2028 and construction occurring over 3 to 4 years.

Update Reappraisal		Crowland Property (5347) / VA Phase III										
Tax	Collection	Residential	Residential School Effective	Residential Total Effective								
Year	Year	Growth Rate ⁽¹⁾	Millage ⁽³⁾⁽⁴⁾	Millage ⁽³⁾⁽⁴⁾	Collection Rate	Tax Increment Value	Exempt / Abated Value	TIF & Exempt (%)	TIF Start ⁽⁵⁾	TIF End ⁽⁵⁾	Total TIF Revenue	School Revenue
2021	2022	14.97%	37.160642	68.649455	98.00%	\$0	\$0	0.00%	No Incentive	No Incentive	\$0	\$0
2022	2023	0.78%	36.998592	69.072295	98.00%	0	0	0.00%	No Incentive	No Incentive	\$0	\$0
2023	2024	0.75%	36.956148	69.445087	98.00%	0	0	0.00%	No Incentive	No Incentive	\$0	\$0
2024	2025	24.58%	31.154630	58.907369	98.00%	6,963,300	0	99.00%	2021	2050	\$140,695	\$18,603
2025	2026	0.43%	31.165340	58.912667	98.00%	9,125,600	0	98.99%	2021	2050	\$184,401	\$24,388
2026	2027		31.165340	58.912667	98.00%	9,125,600	0	98.99%	2021	2050	\$184,401	\$24,388
2027	2028	1.60%	31.165340	58.912667	96.00%	9,271,982	0	99.01%	2021	2050	\$183,536	\$24,273
2028	2029		31.165340	58.912667	96.00%	14,551,982	0	99.36%	2021	2050	\$288,051	\$38,095
2029	2030		31.165340	58.912667	96.00%	19,671,982	0	99.53%	2021	2050	\$389,400	\$51,499
2030	2031	2.75%	31.165340	58.912667	94.00%	25,332,969	0	99.63%	2021	2050	\$491,010	\$64,937
2031	2032		31.165340	58.912667	94.00%	25,332,969	0	99.63%	2021	2050	\$491,010	\$64,937
2032	2033		31.165340	58.912667	94.00%	25,332,969	0	99.63%	2021	2050	\$491,010	\$64,937
2033	2034	1.60%	31.165340	58.912667	92.00%	25,739,329	0	99.64%	2021	2050	\$488,272	\$64,575
2034	2035		31.165340	58.912667	92.00%	25,739,329	0	99.64%	2021	2050	\$488,272	\$64,575
2035	2036		31.165340	58.912667	92.00%	25,739,329	0	99.64%	2021	2050	\$488,272	\$64,575
2036	2037	2.75%	31.165340	58.912667	90.00%	26,447,171	0	99.65%	2021	2050	\$490,793	\$64,909
2037	2038		31.165340	58.912667	90.00%	26,447,171	0	99.65%	2021	2050	\$490,793	\$64,909
2038	2039		31.165340	58.912667	90.00%	26,447,171	0	99.65%	2021	2050	\$490,793	\$64,909
2039	2040	1.60%	31.165340	58.912667	90.00%	26,871,403	0	99.66%	2021	2050	\$498,666	\$65,950
2040	2041		31.165340	58.912667	90.00%	26,871,403	0	99.66%	2021	2050	\$498,666	\$65,950
2041	2042		31.165340	58.912667	90.00%	26,871,403	0	99.66%	2021	2050	\$498,666	\$65,950
2042	2043	2.75%	31.165340	58.912667	90.00%	27,610,378	0	99.66%	2021	2050	\$512,379	\$67,763
2043	2044		31.165340	58.912667	90.00%	27,610,378	0	99.66%	2021	2050	\$512,379	\$67,763

⁽¹⁾ See TIF Revenue by Project for calculations. All values obtained from Cuyahoga County Auditor website. Actual values for TY2024/CY2025 as of report print date.

⁽²⁾ See Historical AV - Page 4. Actual growth rates are shown for Collection Years 2022-2025.

⁽³⁾ See Tax Rates - Page 1.

⁽⁴⁾ Assumes effective millage remains constant through life of TIF

⁽⁵⁾ Tax Increment Financing (TIF) is in place for a period of 30 years.

BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT
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The Brecksville - South End TIF was approved as a Non-School TIF and includes 3 parcels. The School District should receive 100% of what would have been paid as property taxes and is not part of the Valor Acres compensation agreement. TIF payments should be received through the Cuyahoga County property tax settlement process.

Revenue Projections by Project

Update Reappraisal		Brecksville - South End TIF (5565) - Residential										
Tax	Collection	Residential	Residential School Effective	Residential Total Effective								
Year	Year	Growth Rate ⁽¹⁾	Millage ⁽³⁾⁽⁴⁾	Millage ⁽³⁾⁽⁴⁾	Collection Rate	Tax Increment Value	Exempt / Abated Value	TIF & Exempt (%)	TIF Start ⁽⁵⁾	TIF End ⁽⁵⁾	Total TIF Revenue	School Revenue
2021	2022	14.97%	37.160642	68.649455	98.00%	\$0	\$0	0.00%	No Incentive	No Incentive	\$0	\$0
2022	2023	0.78%	36.998592	69.072295	98.00%	0	0	0.00%	No Incentive	No Incentive	\$0	\$0
2023	2024	0.75%	36.956148	69.445087	98.00%	0	0	0.00%	No Incentive	No Incentive	\$0	\$0
2024	2025	24.58%	31.154630	58.907369	98.00%	0	0	0.00%	2024	2053	\$0	\$0
2025	2026	0.43%	31.165340	58.912667	98.00%	35,500	0	6.63%	2024	2053	\$717	\$379
2026	2027		31.165340	58.912667	98.00%	35,500	0	6.63%	2024	2053	\$717	\$379
2027	2028	1.60%	31.165340	58.912667	96.00%	36,069	0	6.73%	2024	2053	\$714	\$378
2028	2029		31.165340	58.912667	96.00%	36,069	0	6.73%	2024	2053	\$714	\$378
2029	2030		31.165340	58.912667	96.00%	36,069	0	6.73%	2024	2053	\$714	\$378
2030	2031	2.75%	31.165340	58.912667	94.00%	37,061	0	6.90%	2024	2053	\$718	\$380
2031	2032		31.165340	58.912667	94.00%	37,061	0	6.90%	2024	2053	\$718	\$380
2032	2033		31.165340	58.912667	94.00%	37,061	0	6.90%	2024	2053	\$718	\$380
2033	2034	1.60%	31.165340	58.912667	92.00%	37,656	0	7.01%	2024	2053	\$714	\$378
2034	2035		31.165340	58.912667	92.00%	37,656	0	7.01%	2024	2053	\$714	\$378
2035	2036		31.165340	58.912667	92.00%	37,656	0	7.01%	2024	2053	\$714	\$378
2036	2037	2.75%	31.165340	58.912667	90.00%	38,691	0	7.19%	2024	2053	\$718	\$380
2037	2038		31.165340	58.912667	90.00%	38,691	0	7.19%	2024	2053	\$718	\$380
2038	2039		31.165340	58.912667	90.00%	38,691	0	7.19%	2024	2053	\$718	\$380
2039	2040	1.60%	31.165340	58.912667	90.00%	39,312	0	7.29%	2024	2053	\$730	\$386
2040	2041		31.165340	58.912667	90.00%	39,312	0	7.29%	2024	2053	\$730	\$386
2041	2042		31.165340	58.912667	90.00%	39,312	0	7.29%	2024	2053	\$730	\$386
2042	2043	2.75%	31.165340	58.912667	90.00%	40,393	0	7.48%	2024	2053	\$750	\$397
2043	2044		31.165340	58.912667	90.00%	40,393	0	7.48%	2024	2053	\$750	\$397

⁽¹⁾ See TIF Revenue by Project for calculations. All values obtained from Cuyahoga County Auditor website. Actual value

⁽²⁾ See Historical AV - Page 4. Actual growth rates are shown for Collection Years 2022-2025.

⁽³⁾ See Tax Rates - Page 1.

⁽⁴⁾ Assumes effective millage remains constant through life of TIF

⁽⁵⁾ Tax Increment Financing (TIF) is in place for a period of 30 years.

BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT
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Revenue Projections by Project

Update Reappraisal		TOTAL <u>Residential</u> Properties in Brecksville Boundaries										
Tax	Collection	Residential	Residential School Effective	Residential Total Effective								
Year	Year	Growth Rate ⁽¹⁾	Millage ⁽³⁾⁽⁴⁾	Millage ⁽³⁾⁽⁴⁾	Collection Rate	Tax Increment Value	Exempt / Abated Value	TIF & Exempt (%)	TIF Start	TIF End	Total TIF Revenue	School Revenue
2021	2022	14.97%	37.160642	68.649455	98.00%	\$0	\$0	0.00%	No Incentive	No Incentive	\$0	\$0
2022	2023	0.78%	36.998592	69.072295	98.00%	0	0	0.00%	No Incentive	No Incentive	\$0	\$0
2023	2024	0.75%	36.956148	69.445087	98.00%	0	0	0.00%	No Incentive	No Incentive	\$0	\$0
2024	2025	24.58%	31.154630	58.907369	98.00%	6,963,300	0	99.00%	Various	Various	\$140,695	\$18,603
2025	2026	0.43%	31.165340	58.912667	98.00%	9,161,100	0	93.92%	Various	Various	\$185,119	\$24,767
2026	2027		31.165340	58.912667	98.00%	9,161,100	0	93.92%	Various	Various	\$185,119	\$24,767
2027	2028	1.60%	31.165340	58.912667	96.00%	9,308,051	0	94.01%	Various	Various	\$184,250	\$24,651
2028	2029		31.165340	58.912667	96.00%	14,588,051	0	96.10%	Various	Various	\$288,765	\$38,473
2029	2030		31.165340	58.912667	96.00%	19,708,051	0	97.08%	Various	Various	\$390,114	\$51,877
2030	2031	2.75%	31.165340	58.912667	94.00%	25,370,030	0	97.72%	Various	Various	\$491,729	\$65,317
2031	2032		31.165340	58.912667	94.00%	25,370,030	0	97.72%	Various	Various	\$491,729	\$65,317
2032	2033		31.165340	58.912667	94.00%	25,370,030	0	97.72%	Various	Various	\$491,729	\$65,317
2033	2034	1.60%	31.165340	58.912667	92.00%	25,776,985	0	97.75%	Various	Various	\$488,986	\$64,953
2034	2035		31.165340	58.912667	92.00%	25,776,985	0	97.75%	Various	Various	\$488,986	\$64,953
2035	2036		31.165340	58.912667	92.00%	25,776,985	0	97.75%	Various	Various	\$488,986	\$64,953
2036	2037	2.75%	31.165340	58.912667	90.00%	26,485,862	0	97.81%	Various	Various	\$491,511	\$65,288
2037	2038		31.165340	58.912667	90.00%	26,485,862	0	97.81%	Various	Various	\$491,511	\$65,288
2038	2039		31.165340	58.912667	90.00%	26,485,862	0	97.81%	Various	Various	\$491,511	\$65,288
2039	2040	1.60%	31.165340	58.912667	90.00%	26,910,715	0	97.84%	Various	Various	\$499,395	\$66,336
2040	2041		31.165340	58.912667	90.00%	26,910,715	0	97.84%	Various	Various	\$499,395	\$66,336
2041	2042		31.165340	58.912667	90.00%	26,910,715	0	97.84%	Various	Various	\$499,395	\$66,336
2042	2043	2.75%	31.165340	58.912667	90.00%	27,650,771	0	97.90%	Various	Various	\$513,129	\$68,160
2043	2044		31.165340	58.912667	90.00%	27,650,771	0	97.90%	Various	Various	\$513,129	\$68,160

⁽¹⁾ See TIF Revenue by Project for calculations. All values obtained from Cuyahoga County Auditor website. Actual value
⁽²⁾ See Historical AV - Page 4. Actual growth rates are shown for Collection Years 2022-2025.
⁽³⁾ See Tax Rates - Page 1.
⁽⁴⁾ Assumes effective millage remains constant through life of TIF
⁽⁵⁾ Tax Increment Financing (TIF) is in place for a period of 30 years.

BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT

Tax Year 2025 /Collection Year 2026

Tax Incentives Report as of June 8, 2026



Revenue Projections by Project

Update Reappraisal		TOTAL All Properties <u>(Residential & Commercial)</u> in Brecksville Boundaries										
Tax	Collection	Residential	Residential School Effective	Residential Total Effective								
Year	Year	Growth Rate ⁽¹⁾	Millage ⁽³⁾⁽⁴⁾	Millage ⁽³⁾⁽⁴⁾	Collection Rate	Tax Increment Value	Exempt / Abated Value	TIF & Exempt (%)	TIF Start	TIF End	Total TIF Revenue	School Revenue
2021	2022	14.97%	37.160642	68.649455	98.00%	\$8,120,800	\$2,563,000	50.48%	Various	Various	\$225,005	\$32,491
2022	2023	0.78%	36.998592	69.072295	98.00%	8,120,800	2,563,000	50.37%	Various	Various	\$225,207	\$32,379
2023	2024	0.75%	36.956148	69.445087	98.00%	15,904,200	2,563,000	62.81%	Various	Various	\$447,181	\$64,484
2024	2025	24.58%	31.154630	58.907369	98.00%	72,199,500	2,563,000	91.77%	Various	Various	\$1,886,745	\$270,201
2025	2026	0.43%	31.165340	58.912667	98.00%	119,330,800	2,563,000	37.85%	Various	Various	\$3,146,231	\$679,936
2026	2027		31.165340	58.912667	98.00%	166,494,540	2,563,000	45.79%	Various	Various	\$4,413,886	\$861,377
2027	2028	1.60%	31.165340	58.912667	96.00%	198,354,491	2,563,000	50.09%	Various	Various	\$5,161,694	\$964,921
2028	2029		31.165340	58.912667	96.00%	227,136,714	2,563,000	53.43%	Various	Various	\$5,885,005	\$1,067,313
2029	2030		31.165340	58.912667	96.00%	254,223,380	2,563,000	56.19%	Various	Various	\$6,564,718	\$1,163,498
2030	2031	2.75%	31.165340	58.912667	94.00%	265,731,671	2,563,000	57.27%	Various	Various	\$6,688,417	\$1,180,915
2031	2032		31.165340	58.912667	94.00%	265,731,671	2,563,000	57.27%	Various	Various	\$6,688,417	\$1,180,915
2032	2033		31.165340	58.912667	94.00%	265,731,671	2,563,000	57.27%	Various	Various	\$6,688,417	\$1,180,915
2033	2034	1.60%	31.165340	58.912667	92.00%	267,435,675	2,563,000	57.43%	Various	Various	\$6,586,558	\$1,162,706
2034	2035		31.165340	58.912667	92.00%	267,435,675	2,563,000	57.43%	Various	Various	\$6,586,558	\$1,162,706
2035	2036		31.165340	58.912667	92.00%	267,435,675	2,563,000	57.43%	Various	Various	\$6,586,558	\$1,162,706
2036	2037	2.75%	31.165340	58.912667	90.00%	274,168,943	2,563,000	58.03%	Various	Various	\$6,605,231	\$1,165,949
2037	2038		31.165340	58.912667	90.00%	274,168,943	2,563,000	58.03%	Various	Various	\$6,605,231	\$1,165,949
2038	2039		31.165340	58.912667	90.00%	274,168,943	2,563,000	58.03%	Various	Various	\$6,605,231	\$1,165,949
2039	2040	1.60%	31.165340	58.912667	90.00%	275,930,354	2,563,000	58.18%	Various	Various	\$6,646,106	\$1,172,935
2040	2041		31.165340	58.912667	90.00%	275,930,354	2,563,000	58.18%	Various	Various	\$6,646,106	\$1,172,935
2041	2042		31.165340	58.912667	90.00%	275,930,354	2,563,000	58.18%	Various	Various	\$6,646,106	\$1,172,935
2042	2043	2.75%	31.165340	58.912667	90.00%	282,878,304	2,563,000	58.78%	Various	Various	\$6,813,073	\$1,202,346
2043	2044		31.165340	58.912667	90.00%	282,878,304	2,563,000	58.78%	Various	Various	\$6,813,073	\$1,202,346

⁽¹⁾ See TIF Revenue by Project for calculations. All values obtained from Cuyahoga County Auditor website. Actual value

⁽²⁾ See Historical AV - Page 4. Actual growth rates are shown for Collection Years 2022-2025.

⁽³⁾ See Tax Rates - Page 1.

⁽⁴⁾ Assumes effective millage remains constant through life of TIF

⁽⁵⁾ Tax Increment Financing (TIF) is in place for a period of 30 years.

8-Jun-26
(Preliminary - Subject to Change)
(For Internal Use Only)

BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT
Tax Year 2025 /Collection Year 2026
Tax Incentives Report as of June 8, 2026

Supplement City of Brecksville to Revenue Projections by Project (Detailed Commerical Parcels)

TIF CODE	Owner Name	Parcel	Base Value	Increment & Exempt Value	Taxable Market Value	Incentive Start	Incentive Stop
Sherwin-Williams							
0100001	Sherwin-Williams Co.	603-20-029	0	0	0	2021	2050
0100001	Sherwin-Williams Co.	603-20-030	0	0	0	2021	2050
0100001	Sherwin-Williams Co.	604-07-007	0	0	0	2021	2050
0100001	Sherwin-Williams Co.	604-08-001	0	0	0	2021	2050
0100001	Sherwin-Williams Co.	604-08-002	0	0	0	2021	2050
0100001	Sherwin-Williams Co.	604-08-003	0	0	0	2021	2050
0100001	Sherwin-Williams Co.	604-08-004	0	0	0	2021	2050
0100001	Sherwin-Williams Co.	604-08-005	0	0	0	2021	2050
0100001	Sherwin-Williams Co.	604-08-007	0	0	0	2021	2050
0100001	Sherwin-Williams Co.	604-08-008	4,473,700	53,315,300	57,789,000		
Subtotal Sherwin-Williams			4,473,700	53,315,300	57,789,000		
Phase I - DiGeronimo Property							
0100007	LISTED WITH 604-09-020	604-09-018	0	0	0	2023	2052
0100007	LISTED WITH 604-09-019	604-09-016	0	0	0	2023	2052
0100007	VA VULCAN I, LLC	604-09-019	36,700	7,526,100	7,562,800	2023	2052
0100007	LISTED WITH 604-09-026	604-09-020	0	0	0	2023	2052
0100007	VA LAND, LLC	604-09-021	29,400	32,100	61,500	2023	2052
0100007	VA MU RESIDENTIAL LLC	604-09-022	60,800	66,300	127,100	2023	2052
0100007	VA MU RESIDENTIAL LLC	604-09-023	56,900	61,400	118,300	2023	2052
0100007	VA MU RESIDENTIAL LLC	604-09-024	74,000	80,800	154,800	2023	2052
0100007	VA MU OFFICE, LLC	604-09-025	17,300	18,800	36,100	2023	2052
0100007	VA LAND, LLC	604-09-026	1,085,100	1,184,900	2,270,000	2023	2052
0100007	VA MU RESIDENTIAL LLC	604-09-027	52,000	56,900	108,900	2023	2052
Subtotal Phase I - DiGeronimo Property			1,412,200	9,027,300	10,439,500		
Phase II - CIC Property							
0100003	VA VESTA III, LLC	603-21-102	234,400	0	234,400	2023	2052
0100003	VA VESTA III, LLC	603-21-103	243,600	3,067,400	3,311,000	2023	2052
0100003	VA VESTA III, LLC	603-21-104	243,600	24,714,700	24,958,300	2023	2052
Subtotal Phase II - CIC Property			721,600	27,782,100	28,503,700		
Phase II - CIC Property Parcel 1 & 1B							
0100007	VA CURRENT, LLC	604-09-017	0	2,563,000	2,563,000	NA	NA
0100007	LISTED WITH 604-09-017	604-09-001	0	0	0	NA	NA
Subtotal Phase II - CIC Property Parcel 1 & 1B			0	2,563,000	2,563,000	(1)	

⁽¹⁾ Represents exempt values which are not currently being taxed

BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT
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Tax Incentives Report as of June 8, 2026

Supplement City of Brecksville to Revenue Projections by Project (Detailed Commerical Parcels)

TIF CODE	Owner Name	Parcel	Base Value	Increment & Exempt Value	Taxable Market Value	Incentive Start	Incentive Stop
<u>BRECK-SOUTH</u>							
0100010	FORCHIONE PROPERTIES, LLC	604-07-001	2,119,900	306,700	2,426,600	2024	2053
0100010	BRECKSVILLE PROJECT, LLC	604-07-002	976,000	202,400	1,178,400	2024	2053
0100010	MILLERS CROSSING LLC.	604-07-010	4,921,400	537,400	5,458,800	2024	2053
0100010	PEAK GRAND BAY LLC	604-07-011	1,171,500	66,900	1,238,400	2024	2053
0100010	PEAK GRAND BAY LLC	604-07-012	1,273,200	0	1,273,200	2024	2053
0100010	GLACIER LTD	604-15-001	2,454,000	0	2,454,000	2024	2053
0100010	SUSTERSIC, MICHAEL A. & ANNE	604-15-003	185,300	76,900	262,200	2024	2053
0100010	6330 MILLER ROAD LLC	604-15-005	270,400	27,400	297,800	2024	2053
0100010	COMPLIANCE SERVICES OF AMERICA LLC	604-15-007	3,534,900	160,500	3,695,400	2024	2053
0100010	GATEWAY ASSOCIATES LLC	604-17-002	9,292,500	0	9,292,500	2024	2053
0100010	CDC BRECKSVILLE PROPERTIES LLC	604-17-004	19,016,000	3,375,500	22,391,500	2024	2053
0100010	6770 & 6780 SOUTHPONTE PARKWAY LLC	604-17-005	4,719,200	172,200	4,891,400	2024	2053
0100010	NATIONAL CITY CORP	604-17-008	204,000	87,500	291,500	2024	2053
0100010	6900 SOUTHPONTE PARKWAY LLC	604-17-009	1,450,000	0	1,450,000	2024	2053
0100010	CHINAR MANAGEMENT, LLC	604-17-010	1,822,800	14,700	1,837,500	2024	2053
0100010	TRUE NORTH ENERGY, LLC	604-17-011	173,600	2,320,200	2,493,800	2024	2053
0100010	TRUE NORTH ENERGY, LLC	604-17-012	194,100	286,400	480,500	2024	2053
0100010	CDC BRECKSVILLE PROPERTIES, LLC	604-18-001	269,500	80,500	350,000	2024	2053
0100010	REIGN CO2 PROPCO, LLC	604-18-003	11,323,100	510,700	11,833,800	2024	2053
0100010	LPT REALTY LTD	604-18-007	1,444,100	151,100	1,595,200	2024	2053
0100010	10100 BRECKVILLE ROAD LLC	604-18-008	997,300	87,500	1,084,800	2024	2053
0100010	PB PROPERTIES, LTD.	604-18-009	652,300	112,300	764,600	2024	2053
0100010	C E I	604-18-010	4,716,800	66,700	4,783,500	2024	2053
0100010	MILLER-21 ASSOCIATES, LLC	604-18-011	1,200,200	102,800	1,303,000	2024	2053
0100010	LPT REALTY LTD	604-18-012	300	100	400	2024	2053
0100010	MAVERICK INVESMENT PROPERTIES LLC	604-23-015	1,568,500	22,600	1,591,100	2024	2053
0100010	SCF RC FUNDING IV LLC	604-23-019	1,800,000	140,600	1,940,600	2024	2053
0100010	FOGG-BRECKSVILLE BUILDING TWO, LLC	604-24-001	2,092,400	81,800	2,174,200	2024	2053
0100010	FOGG-SNOWVILLE TWO, LLC	604-24-002	4,800,100	319,700	5,119,800	2024	2053
0100010	DP LXI, LLC	604-24-003	11,418,500	165,400	11,583,900	2024	2053
0100010	WD 6055 W SNOWVILLE LLC	604-24-004	713,200	72,000	785,200	2024	2053
0100010	STANLEYHELENE PROPERTIES, LTD	604-24-005	1,347,700	81,300	1,429,000	2024	2053
0100010	RL SNOWVILLE LLC	604-25-003	5,931,400	1,293,600	7,225,000	2024	2053
0100010	LYDEN COMPANY	604-26-001	3,600,000	249,900	3,849,900	2024	2053
0100010	6700 SNOWVILLE ROAD, LLC	604-26-004	577,200	86,800	664,000	2024	2053
0100010	THE AHOLA CORP.	604-26-005	1,375,500	116,200	1,491,700	2024	2053
0100010	SNOWVILLE ASSOCIATES LLC	604-27-001	1,877,700	134,200	2,011,900	2024	2053
0100010	TREELINE INC	604-27-005	2,274,700	98,400	2,373,100	2024	2053
0100010	TREELINE INC	604-27-007	2,267,200	105,900	2,373,100	2024	2053
0100010	BRECKSVILLE ASSOCIATES, LLC	604-27-008	1,854,900	105,300	1,960,200	2024	2053
0100010	RC INVESTORS LTD	604-27-009	3,385,700	194,300	3,580,000	2024	2053
0100010	6896 SNOWVILLE LLC	604-27-010	582,200	182,400	764,600	2024	2053
0100010	C W P LIMITED PARTNERSHIP,	604-27-011	2,139,300	484,400	2,623,700	2024	2053
0100010	TREELINE INC	604-27-012	1,910,400	233,500	2,143,900	2024	2053
0100010	TREELINE INC	604-27-014	1,682,600	190,400	1,873,000	2024	2053
0100010	10091 BRECKSVILLE, LLC	605-14-002	671,100	142,500	813,600	2024	2053
0100010	STORAGE ZONE ENTERPRISES, LLC	605-14-004	2,660,100	267,900	2,928,000	2024	2053

BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT
Tax Year 2025 /Collection Year 2026
Tax Incentives Report as of June 8, 2026

Supplement City of Brecksville to Revenue Projections by Project (Detailed Commerical Parcels)

TIF CODE	Owner Name	Parcel	Base Value	Increment & Exempt Value	Taxable Market Value	Incentive Start	Incentive Stop
0100010	STORAGE ZONE ENTERPRISES, LLC	605-14-005	1,726,300	170,600	1,896,900	2024	2053
0100010	SNOWVILLE CORNER LLC	605-14-009	502,800	32,700	535,500	2024	2053
0100010	CALYPSO DEVELOPMENT LLC	605-14-014	739,600	54,900	794,500	2024	2053
0100010	SNOWVILLE II ASSOCIATES, LLC	605-21-001	2,258,300	358,600	2,616,900	2024	2053
0100010	SNOWVILLE II ASSOCIATES, LLC	605-21-002	155,100	55,900	211,000	2024	2053
0100010	WEAVER FARMS DEV LLC	604-14-017	536,800	0	536,800	2024	2053
0100010	THE CLEVELAND ELECTRIC ILLUMINATING	604-14-018	438,100	0	438,100	2024	2053
0100010	REINER, LLC.	604-14-019	6,500,000	551,200	7,051,200	2024	2053
0100010	STANLEYHELENE PROPERTIES LTD	604-15-002	1,201,900	314,400	1,516,300	2024	2053
0100010	FOGG BRECKSVILLE DEV CO	604-15-004	269,500	80,500	350,000	2024	2053
0100010	FOGG-BRECKSVILLE BUILDING ONE, LLC	604-16-004	3,160,600	150,200	3,310,800	2024	2053
0100010	FOGG BRECKSVILLE DEV. CO.	604-16-005	269,600	80,600	350,200	2024	2053
0100010	FOGG BRECKSVILLE DEV CO	604-16-006	11,600	0	11,600	2024	2053
0100010	FOGG BRECKSVILLE DEVELOPMENT CO.	604-16-008	407,300	121,700	529,000	2024	2053
0100010	FOGG BRECKSVILLE DEV. CO.	604-16-009	354,900	106,000	460,900	2024	2053
0100010	FOGG BRECKSVILLE DEV CO	604-16-010	194,600	58,100	252,700	2024	2053
0100010	FOGG-BRECKSVILLE DEVELOPMENT	604-16-011	692,000	269,800	961,800	2024	2053
0100010	FOGG BRECKSVILLE DEV. CO.	604-16-012	356,200	106,400	462,600	2024	2053
0100010	FOGG BRECKSVILLE DEV. CO.	604-16-013	270,100	80,700	350,800	2024	2053
0100010	CDC BRECKSVILLE PROPERTIES, LLC	604-18-004	192,500	57,500	250,000	2024	2053
0100010	FOGG-SNOWVILLE LLC	604-23-005	1,200,700	0	1,200,700	2024	2053
0100010	NOBLE PARK EAST LLC	604-25-002	336,200	100,500	436,700	2024	2053
0100010	GANGLE PROPERTIES, L. L. C.	604-25-004	883,500	93,300	976,800	2024	2053
0100010	J HESS HOLDINGS INC	604-25-005	2,375,900	808,600	3,184,500	2023	2052
0100010	DP 104 LLC	604-25-008	375,800	0	375,800	2024	2053
0100010	L&A SNOWVILLE PROPERTIES LLC	604-25-009	1,106,500	117,800	1,224,300	2024	2053
0100010	TREELINE INC	604-26-002	884,500	264,200	1,148,700	2024	2053
0100010	TREELINE INC	604-27-004	379,000	113,100	492,100	2024	2053
0100010	THE PMD GROUP CO INC	605-09-001	15,094,400	285,600	15,380,000	2024	2053
0100010	PREMIER BRECKSVILLE, LLC	605-14-006	2,475,000	0	2,475,000	2024	2053
0100010	CURTISS-WRIGHT FLOW	605-14-008	6,548,700	0	6,548,700	2024	2053
0100010	BRECKSVILLE ROAD TRANSIT INC	605-14-012	374,400	88,900	463,300	2024	2053
0100010	10325 BRECKSVILLE ROAD, LLC	605-21-006	587,400	56,000	643,400	2024	2053
0100010	KAP ENTERPRISES LLC	605-21-007	666,200	31,400	697,600	2024	2053
0100010	RAA PROPERTIES, LLC	605-21-008	428,900	42,300	471,200	2024	2053
0100010	BRECKSVILLE RD OH LLC	605-21-009	2,068,500	856,900	2,925,400	2024	2053
0100010	BRECKSVILLE RD OH LLC	605-21-010	163,200	48,800	212,000	2024	2053
0100010	SEALCO REALCO, LLC	605-21-011	1,508,100	117,100	1,625,200	2024	2053
0100010	SEALCO REALCO, LLC	605-21-012	169,400	35,800	205,200	2024	2053
0100010	MPLX TERMINALS LLC	605-21-013	1,305,300	306,100	1,611,400	2024	2053
0100010	MPLX TERMINALS LLC	605-21-014	398,800	119,000	517,800	2024	2053
0100010	VERTICAL BRIDGE AM II, LLC	605-21-015	625,700	187,700	813,400	2024	2053
0100010	IHEARTMEDIA TOWER CO. I, LLC	605-21-016	159,800	0	159,800	2024	2053
0100010	MPLX TERMINALS LLC	605-21-017	533,700	39,000	572,700	2024	2053
0100010	DMS CONSTRUCTION ENTERPRISES LLC	605-21-019	1,175,000	167,600	1,342,600	2024	2053
Subtotal BRECK-SOUTH			192,975,200	20,045,000	213,020,200		
			199,582,700	112,732,700	312,315,400		

BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT
Tax Year 2025 /Collection Year 2026
Tax Incentives Report as of June 8, 2026

Supplement City of Brecksville to Revenue Projections by Project (Detailed Residential Parcels)

TIF CODE	Owner Name	Parcel	Base Value	Increment Value	Taxable Market Value	Incentive Start	Incentive Stop
<u>Crowland Property</u>							
0100005	LISTED WITH 603-21-106	603-21-090	0	0	0	2021	2050
0100005	LISTED WITH 603-21-106	603-21-091	0	0	0	2021	2050
0100005	LISTED WITH 603-21-106	603-21-092	0	0	0	2021	2050
0100005	LISTED WITH 603-21-106	603-21-093	0	0	0	2021	2050
0100005	DIGERONIMO, LURLIE TRUSTEE	603-21-094	1,300	853,100	854,400	2021	2050
0100005	BUTT, SUSAN M.	603-21-095	1,100	800,300	801,400	2021	2050
0100005	SHAHEEN, SAIED	603-21-096	1,100	645,500	646,600	2021	2050
0100005	IMBRIGIOTTA, PHILIP	603-21-097	1,000	658,200	659,200	2021	2050
0100005	MOHAMED ABDEL HALIM	603-21-098	1,000	824,000	825,000	2021	2050
0100005	RUTTER, KATHLEEN A TRUSTEE	603-21-099	1,000	884,300	885,300	2021	2050
0100005	MACK, REX E & KATHLEEN M TRUSTEES	603-21-100	800	972,100	972,900	2021	2050
0100005	KANDRAC, PAMELA A-TR	603-21-101	800	1,037,800	1,038,600	2021	2050
0100005	LISTED WITH 60321126	603-21-105	0	0	0	2021	2050
0100005	VA VESTA II, LLC	603-21-106	57,700	1,417,300	1,475,000	2021	2050
0100005	VA VESTA II, LLC	603-21-107	20,700	45,300	66,000	2021	2050
0100005	VA VESTA II, LLC	603-21-108	1,400	0	1,400	2021	2050
0100005	VA VESTA II, LLC	603-21-109	200	55,200	55,400	2021	2050
0100005	VA VESTA II, LLC	603-21-110	100	53,400	53,500	2021	2050
0100005	VA VESTA II, LLC	603-21-111	100	54,600	54,700	2021	2050
0100005	VA VESTA II, LLC	603-21-112	500	78,100	78,600	2021	2050
0100005	VA VESTA II, LLC	603-21-113	100	53,600	53,700	2021	2050
0100005	VA VESTA II, LLC	603-21-114	200	55,600	55,800	2021	2050
0100005	VA VESTA II, LLC	603-21-115	200	54,500	54,700	2021	2050
0100005	VA VESTA II, LLC	603-21-116	200	54,100	54,300	2021	2050
0100005	VA VESTA II, LLC	603-21-117	200	58,300	58,500	2021	2050
0100005	VA VESTA II, LLC	603-21-118	500	53,300	53,800	2021	2050
0100005	VA VESTA II, LLC	603-21-119	200	53,300	53,500	2021	2050
0100005	VA VESTA II, LLC	603-21-120	200	58,100	58,300	2021	2050
0100005	VA VESTA II, LLC	603-21-121	200	59,800	60,000	2021	2050
0100005	VA VESTA II, LLC	603-21-122	200	61,300	61,500	2021	2050
0100005	VA VESTA II, LLC	603-21-123	200	61,100	61,300	2021	2050
0100005	VA VESTA II, LLC	603-21-124	200	61,100	61,300	2021	2050
0100005	VA VESTA II, LLC	603-21-125	200	62,100	62,300	2021	2050
0100005	VA VESTA II, LLC	603-21-126	1,400	200	1,600	2021	2050
0100005	LISTED WITH 603-21-088	603-21-006	0	0	0	2021	2050
0100005	LISTED WITH 603-21-088	603-21-022	0	0	0	2021	2050
0100005	LISTED WITH 603-21-091	603-21-088	0	0	0	2021	2050
0100005	LISTED WITH 603-21-093	603-21-089	0	0	0	2021	2050
Subtotal Crowland Property			93,000	9,125,600	9,218,600		
<u>BRECK-AG/SOUTHEN</u>							
0100011	GIERE. BRANT E	604-16-001	31,000	0	31,000	2024	2052
0100011	GIERE. BRANT E	604-16-002	130,600	24,700	155,300	2024	2053
0100011	GIERE, STACEY	604-16-003	338,100	10,800	348,900	2024	2053
Subtotal BRECK-AG/SOUTHEN			499,700	35,500	535,200		
			592,700	9,161,100	9,753,800		

BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT
Tax Year 2025 /Collection Year 2026
Tax Incentives Report as of June 8, 2026

Based on Cuyahoga County reporting from the Incentive Information Site TIF start year is TY2022/CY2023. Reviewing historical value information for the specific parcel in TY2022 and historical base market value information provided by the County, increment values may have been appropriate in this year. Revenue amounts are being included for informational purposes. TIF payments appear to be paid as expected through County settlements.

Based on Cuyahoga County reporting from the Incentive Information Site TIF start year is TY2022/CY2023. Reviewing historical value information for the specific parcel in TY2022 and historical base market value information provided by the County, increment values may have been appropriate in this year. Revenue amounts are being included for informational purposes. TIF payments appear to be paid as expected through County settlements.

Revenue Projections by Project

	Update Reappraisal	expected through County settlements.											expected through County settlements.							
		Commercial		Commercial	Aldi Inc (Ohio)								NJD Properties LLC							
Tax	Collection	Commercial	School Effective	Total Effective	583-03-025								583-04-014							
						Tax	Exempt /	TIF &					Tax	Exempt /	TIF &					
Year	Year ⁽¹⁾	Growth Rate ⁽²⁾	Millage ⁽³⁾⁽⁴⁾	Millage ⁽³⁾⁽⁴⁾	Collection Rate	Increment Value	Abated Value	Exempt (%)	TIF Start ⁽⁵⁾	TIF End ⁽⁵⁾	Total TIF Revenue	School Revenue	Increment Value	Abated Value	Exempt (%)	TIF Start ⁽⁵⁾	TIF End ⁽⁵⁾	Total TIF Revenue	School Revenue	
2021	2022	8.33%	46.658392	82.688312	98.00%	\$0	\$0	0.00%	No Incentive	No Incentive	\$0	\$0	\$0	\$0	0.00%	No Incentive	No Incentive	\$0	\$0	
2022	2023	-0.89%	46.497778	82.757552	98.00%	0	0	0.00%	2022	2051	\$0	\$0	547,000	0	56.24%	2022	2051	\$15,527	\$8,724	
2023	2024	-3.41%	47.282942	83.930045	98.00%	2,075,000	0	71.42%	2022	2051	\$59,735	\$33,652	1,313,100	0	75.52%	2022	2051	\$37,802	\$21,296	
2024	2025	5.02%	44.976467	79.839695	98.00%	2,359,000	0	73.96%	2022	2051	\$64,601	\$36,392	1,555,600	0	78.52%	2022	2051	\$42,600	\$23,998	
2025	2026	-2.91%	44.863449	80.156846	98.00%	2,359,000	0	73.96%	2022	2051	\$64,858	\$36,301	1,555,600	0	78.52%	2022	2051	\$42,769	\$23,938	
2026	2027		44.863449	80.156846	98.00%	2,359,000	0	73.96%	2022	2051	\$64,858	\$36,301	1,555,600	0	78.52%	2022	2051	\$42,769	\$23,938	
2027	2028	0.54%	44.863449	80.156846	96.00%	2,371,730	0	74.07%	2022	2051	\$63,877	\$35,752	1,563,994	0	78.61%	2022	2051	\$42,123	\$23,576	
2028	2029		44.863449	80.156846	96.00%	2,371,730	0	74.07%	2022	2051	\$63,877	\$35,752	1,563,994	0	78.61%	2022	2051	\$42,123	\$23,576	
2029	2030		44.863449	80.156846	96.00%	2,371,730	0	74.07%	2022	2051	\$63,877	\$35,752	1,563,994	0	78.61%	2022	2051	\$42,123	\$23,576	
2030	2031	2.49%	44.863449	80.156846	94.00%	2,430,855	0	74.54%	2022	2051	\$64,106	\$35,880	1,602,984	0	79.02%	2022	2051	\$42,273	\$23,660	
2031	2032		44.863449	80.156846	94.00%	2,430,855	0	74.54%	2022	2051	\$64,106	\$35,880	1,602,984	0	79.02%	2022	2051	\$42,273	\$23,660	
2032	2033		44.863449	80.156846	94.00%	2,430,855	0	74.54%	2022	2051	\$64,106	\$35,880	1,602,984	0	79.02%	2022	2051	\$42,273	\$23,660	
2033	2034	0.54%	44.863449	80.156846	92.00%	2,443,973	0	74.64%	2022	2051	\$63,080	\$35,306	1,611,634	0	79.11%	2022	2051	\$41,597	\$23,282	
2034	2035		44.863449	80.156846	92.00%	2,443,973	0	74.64%	2022	2051	\$63,080	\$35,306	1,611,634	0	79.11%	2022	2051	\$41,597	\$23,282	
2035	2036		44.863449	80.156846	92.00%	2,443,973	0	74.64%	2022	2051	\$63,080	\$35,306	1,611,634	0	79.11%	2022	2051	\$41,597	\$23,282	
2036	2037	2.49%	44.863449	80.156846	90.00%	2,504,899	0	75.10%	2022	2051	\$63,247	\$35,399	1,651,811	0	79.51%	2022	2051	\$41,707	\$23,343	
2037	2038		44.863449	80.156846	90.00%	2,504,899	0	75.10%	2022	2051	\$63,247	\$35,399	1,651,811	0	79.51%	2022	2051	\$41,707	\$23,343	
2038	2039		44.863449	80.156846	90.00%	2,504,899	0	75.10%	2022	2051	\$63,247	\$35,399	1,651,811	0	79.51%	2022	2051	\$41,707	\$23,343	
2039	2040	0.54%	44.863449	80.156846	90.00%	2,518,417	0	75.20%	2022	2051	\$63,589	\$35,590	1,660,724	0	79.60%	2022	2051	\$41,932	\$23,469	
2040	2041		44.863449	80.156846	90.00%	2,518,417	0	75.20%	2022	2051	\$63,589	\$35,590	1,660,724	0	79.60%	2022	2051	\$41,932	\$23,469	
2041	2042		44.863449	80.156846	90.00%	2,518,417	0	75.20%	2022	2051	\$63,589	\$35,590	1,660,724	0	79.60%	2022	2051	\$41,932	\$23,469	
2042	2043	2.49%	44.863449	80.156846	90.00%	2,581,199	0	75.66%	2022	2051	\$65,174	\$36,477	1,702,125	0	80.00%	2022	2051	\$42,978	\$24,054	
2043	2044		44.863449	80.156846	90.00%	2,581,199	0	75.66%	2022	2051	\$65,174	\$36,477	1,702,125	0	80.00%	2022	2051	\$42,978	\$24,054	

⁽¹⁾ See TIF Revenue by Project for calculations. All values obtained from Cuyahoga County Auditor website. Actual values for TY2025/CY2026 as of report print date.

⁽²⁾ See Historical AV - Page 4. Actual growth rates are shown for Collection Years 2022-2026.

⁽³⁾ See Tax Rates - Page 2.

⁽⁴⁾ Assumes effective millage remains constant through life of TIF

⁽⁵⁾ Tax Increment Financing (TIF) is in place for a period of 30 years.

BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT
Tax Year 2025 /Collection Year 2026
Tax Incentives Report as of June 8, 2026

Based on Cuyahoga County reporting from the Incentive Information Site TIF start year is TY2022/CY2023. Reviewing historical value information for the specific parcel in TY2022 and historical base market value information provided by the County, increment values may have been appropriate in this year. Revenue amounts are being included for informational purposes. TIF payments appear to be paid as expected through County settlements.



Revenue Projections by Project

Update
Reappraisal

		Commercial		Commercial	Sgt. Clean Broadview Heights Holdings, LLC								TOTAL Commercial Properties in Broadview Heights Boundaries							
Tax	Collection	Commercial	School Effective	Total Effective	583-04-031								Tax	Exempt /	TIF &					
Year	Year ⁽¹⁾	Growth Rate ⁽²⁾	Millage ⁽³⁾⁽⁴⁾	Millage ⁽³⁾⁽⁴⁾	Collection Rate	Tax Increment Value	Exempt / Abated Value	TIF & Exempt (%)	TIF Start ⁽⁵⁾	TIF End ⁽⁵⁾	Total TIF Revenue	School Revenue	Tax Increment Value	Exempt / Abated Value	TIF & Exempt (%)	TIF Start ⁽⁵⁾	TIF End ⁽⁵⁾	Total TIF Revenue	School Revenue	
2021	2022	8.33%	46.658392	82.688312	98.00%	\$0	\$0	0.00%	No Incentive	No Incentive	\$0	\$0	\$0	\$0	0.00%	No Incentive	No Incentive	\$0	\$0	
2022	2023	-0.89%	46.497778	82.757552	98.00%	1,110,200	0	61.43%	2022	2051	\$31,514	\$17,706	1,657,200	0	45.90%	2022	2051	\$47,041	\$26,430	
2023	2024	-3.41%	47.282942	83.930045	98.00%	1,110,200	0	61.43%	2022	2051	\$31,960	\$18,005	4,498,300	0	69.73%	2022	2051	129,497	72,954	
2024	2025	5.02%	44.976467	79.839695	98.00%	1,254,300	0	64.28%	2022	2051	\$34,349	\$19,350	5,168,900	0	72.58%	2022	2051	141,550	79,740	
2025	2026	-2.91%	44.863449	80.156846	98.00%	1,254,300	0	64.28%	2022	2051	\$34,485	\$19,301	5,168,900	0	72.58%	2022	2051	142,113	79,540	
2026	2027		44.863449	80.156846	98.00%	1,254,300	0	64.28%	2022	2051	\$34,485	\$19,301	5,168,900	0	72.58%	2022	2051	142,113	79,540	
2027	2028	0.54%	44.863449	80.156846	96.00%	1,261,069	0	64.40%	2022	2051	\$33,964	\$19,009	5,196,793	0	72.68%	2022	2051	139,964	78,337	
2028	2029		44.863449	80.156846	96.00%	1,261,069	0	64.40%	2022	2051	\$33,964	\$19,009	5,196,793	0	72.68%	2022	2051	139,964	78,337	
2029	2030		44.863449	80.156846	96.00%	1,261,069	0	64.40%	2022	2051	\$33,964	\$19,009	5,196,793	0	72.68%	2022	2051	139,964	78,337	
2030	2031	2.49%	44.863449	80.156846	94.00%	1,292,506	0	64.97%	2022	2051	\$34,085	\$19,077	5,326,345	0	73.17%	2022	2051	140,464	78,617	
2031	2032		44.863449	80.156846	94.00%	1,292,506	0	64.97%	2022	2051	\$34,085	\$19,077	5,326,345	0	73.17%	2022	2051	140,464	78,617	
2032	2033		44.863449	80.156846	94.00%	1,292,506	0	64.97%	2022	2051	\$34,085	\$19,077	5,326,345	0	73.17%	2022	2051	140,464	78,617	
2033	2034	0.54%	44.863449	80.156846	92.00%	1,299,481	0	65.09%	2022	2051	\$33,540	\$18,772	5,355,087	0	73.28%	2022	2051	138,218	77,360	
2034	2035		44.863449	80.156846	92.00%	1,299,481	0	65.09%	2022	2051	\$33,540	\$18,772	5,355,087	0	73.28%	2022	2051	138,218	77,360	
2035	2036		44.863449	80.156846	92.00%	1,299,481	0	65.09%	2022	2051	\$33,540	\$18,772	5,355,087	0	73.28%	2022	2051	138,218	77,360	
2036	2037	2.49%	44.863449	80.156846	90.00%	1,331,876	0	65.65%	2022	2051	\$33,629	\$18,822	5,488,586	0	73.76%	2022	2051	138,584	77,565	
2037	2038		44.863449	80.156846	90.00%	1,331,876	0	65.65%	2022	2051	\$33,629	\$18,822	5,488,586	0	73.76%	2022	2051	138,584	77,565	
2038	2039		44.863449	80.156846	90.00%	1,331,876	0	65.65%	2022	2051	\$33,629	\$18,822	5,488,586	0	73.76%	2022	2051	138,584	77,565	
2039	2040	0.54%	44.863449	80.156846	90.00%	1,339,063	0	65.77%	2022	2051	\$33,811	\$18,924	5,518,204	0	73.86%	2022	2051	139,331	77,983	
2040	2041		44.863449	80.156846	90.00%	1,339,063	0	65.77%	2022	2051	\$33,811	\$18,924	5,518,204	0	73.86%	2022	2051	139,331	77,983	
2041	2042		44.863449	80.156846	90.00%	1,339,063	0	65.77%	2022	2051	\$33,811	\$18,924	5,518,204	0	73.86%	2022	2051	139,331	77,983	
2042	2043	2.49%	44.863449	80.156846	90.00%	1,372,445	0	66.32%	2022	2051	\$34,653	\$19,395	5,655,769	0	74.33%	2022	2051	142,805	79,927	
2043	2044		44.863449	80.156846	90.00%	1,372,445	0	66.32%	2022	2051	\$34,653	\$19,395	5,655,769	0	74.33%	2022	2051	142,805	79,927	

⁽¹⁾ See TIF Revenue by Project for calculations. All values obtained from Cuyahoga County Auditor website.
⁽²⁾ See Historical AV - Page 4. Actual growth rates are shown for Collection Years 2022-2026.
⁽³⁾ See Tax Rates - Page 2.
⁽⁴⁾ Assumes effective millage remains constant through life of TIF
⁽⁵⁾ Tax Increment Financing (TIF) is in place for a period of 30 years.

BRECKSVILLE-BROADVIEW HEIGHTS CITY SCHOOL DISTRICT
Tax Year 2025 /Collection Year 2026
Tax Incentives Report as of June 8, 2026

GROSS TIF REVENUE & SCHOOL COMPENSATION PAYMENTS - ESTIMATE TO ACTUAL

Construction Completion Year	Tax Year	Collection Year	Annual Estimate vs. Actual		
			Estimated School Compensation ⁽¹⁾	Actual School Compensation ⁽²⁾	Variance
2022	2023	2024	\$137,437	\$235,087	\$97,650
2023	2024	2025	\$349,941	\$589,704 ⁽³⁾	\$239,763
2024	2025	2026	\$759,476	\$360,043 ⁽⁴⁾	(\$399,433)
2025	2026	2027			
2026	2027	2028			
2027	2028	2029			
2028	2029	2030			
2029	2030	2031			
2030	2031	2032			
2031	2032	2033			
2032	2033	2034			
2033	2034	2035			
2034	2035	2036			
2035	2036	2037			
2036	2037	2038			
2037	2038	2039			
2038	2039	2040			
2039	2040	2041			
2040	2041	2042			
2041	2042	2043			
2042	2043	2044			
2043	2044	2045			
			<u>\$1,246,855</u>	<u>\$1,101,807</u>	<u>(\$145,048)</u>

(1) Estimate only based on assumptions as of April 2025 and May 2026. Actual revenue will depend on actual assessed valuation growth, effective tax rates, and refunds and timely property tax payments, among other factors. 98%collection rate assumed for payments.

(2) Actual School Compensation provided by the District.

(3) Variance is due to value added for BRECK-SOUTH & BRECK-AG/SOUTHEN TIF area in 2nd half of 2025

(4) Revenues are as provided by the District for CY2026 as of June 8, 2026

8-Jun-26
(Preliminary - Subject to Change)
(For Internal Use Only)