

SPECIAL COUNCIL MEETING
VILLAGE OF PERRY
Thursday, April 23, 2026 — 6:00 PM
Perry Local Schools, Manchester West, 4261 Manchester Rd.

PLEDGE OF ALLEGIANCE

Council President Elias Coss opened the meeting by directing all attendees to stand for the Pledge of Allegiance.

CALL TO ORDER / ROLL CALL

Council President Elias Coss conducted roll call for Perry Village Council. The following members responded as present: Elias Coss — Here; Brian Farley — Here; Pam Jenkins — Here; Curtis Curd — Here; Mike Glover — Here; Becky Shimko — Here.

Council President Coss requested a motion to excuse the Mayor from the meeting, noting that the Mayor had lost his mother the previous Saturday. The motion to excuse the Mayor was made by Pam Jenkins and seconded by Mike Glover; roll call: Pam Jenkins, yes; Curtis Curd, yes; Elias Coss, yes; Mike Glover, yes; Becky Shimko, yes; and Brian Farley, yes.

Council President Coss then introduced himself stating: "My name is Elias Coss. I am the President of Council and the acting mayor while the mayor's out." He expressed his gratitude to Perry Schools Superintendent Todd Porcello for working with him over the preceding days to reserve the room and secure a larger venue to accommodate more attendees. He also thanked and welcomed the school board members, township trustees, JEDD members, all of Village Council, and representatives from the fire department who were present.

Council President Coss then outlined the ground rules for the meeting. He stated that this was a presentation and a formal meeting, and that there would be no public comment at any point during the proceedings. He advised all attendees that any outbursts would result in a request to cease, and that continued disruption would result in the individual being politely escorted out of the building. He further stated that there would be no Q&A from the public or from any officials, including trustees, village representatives, school representatives, JEDD members, or the fire department. He noted the availability of water at a cooler near the front and in the back of the room, and directed attendees to the restroom locations — the men's restroom being lit up and the women's restroom located around the corner — inviting those who needed to use the facilities to do so quietly and politely.

EXECUTIVE SESSION — Economic Development Presentation (Held in Regular Public Session Per Agenda Update)

Per the agenda update, all discussions related to this item were held in Regular Public Session with no public comment.

Council President Coss then turned the floor over to the Province Group.

PRESENTATION: PERRY TECHNOLOGY PARK — THE PROVINCE GROUP

Introduction by Mark Kerslake, Province Group

Mark Kerslake introduced himself as a representative of the Province Group and thanked the Council for the opportunity to present. He stated that the evening's presentation concerned what the Province Group is calling the Perry Technology Park, to be developed on the former site of Champion Farms. He acknowledged that there had been many questions from the community and expressed his intention to provide detailed answers throughout the presentation.

Kerslake opened with background on economic development, explaining that municipalities and agencies in Perry have three primary sources of revenue: local municipal income taxes, property taxes, and PILOT payments — payments in lieu of taxes. He noted that PILOT payments do not currently exist in Perry and that the project intends to establish them. He explained that these revenue sources collectively fund emergency services, schools, community amenities and programs, and local parks.

Kerslake noted that new revenues help prevent local levies, referencing the pending Perry Joint Fire District levy as an example, stating: "One reason that is a levy is there's not a revenue source to pay for that. We intend to be a revenue source for the long term to avoid future levies basically."

Background on Champion Farms Site

Kerslake provided background on the Champion Farms property, stating that the village and the township purchased Champion Farm a few years ago for the express purpose of economic development, and that the entire village is within a Community Reinvestment Area (CRA) formed in 2017. The property was subsequently listed with the national brokerage firm Cushman Wakefield for several years with no real offers received until the Province Group made their offer.

Project Benefits Overview

Kerslake previewed the key project benefits, noting that the full presentation would be emailed to attendees that evening and posted on the Village website. He summarized the land sale proceeds as follows: \$12 million total, of which Perry Village would receive approximately \$8.6 million and the Joint Economic Development District would also benefit. He noted that the Village currently has a general fund reserve balance of \$2.1 million, and that the land sale closing — anticipated later that year — would take the Village's reserves from \$2 million to \$10 million. He described this as significant.

He further noted that near-term construction jobs would be created, and that at full build-out, the project expects 200 full-time jobs at an average compensation of \$80,000 per year, with significant direct and indirect job creation and an ecosystem of vendors and contractors to support the project on an ongoing basis. He stated that projects like this are very low in terms of traffic impact compared to other uses.

Kerslake highlighted that the \$12 million in land sale proceeds, invested conservatively at 4%, would generate \$480,000 in annual interest income alone. He also stated that at closing, the Province Group would contribute an additional \$2.7 million for immediate community benefits as part of an initial PILOT program payment. He explained that the land component of the property would not be subject to tax abatement, and that taxes on the land once the sale closes would generate approximately \$268,000 per year in property taxes.

CRA and Tax Abatement Explanation — Scott Ziance, Vorys Law Firm

"Thank you. So, Scott Ziance from the Vorys Law Firm. We have four offices here in Ohio — one in Columbus where I'm based, one in Cleveland, one in Akron, and one in Cincinnati. I'm a state-level tax lawyer who does a lot of tax incentive work, including in this space. Mark and Tim wanted me to explain the Community Reinvestment Area exemption proposal, big picture, and just to explain the process a little bit.

First, what a CRA is. CRA — Community Reinvestment Area — exemptions have been in the Ohio Revised Statute longer than I've been practicing, and that's a while. They're used by communities — you heard that Perry has one set up that covers the whole village — to incent investment. They can be used for residential, they can be used for commercial, they can be used for mixed. They're typically used — in fact, all the data centers I've seen in Ohio that have been developed have used a CRA exemption. What that does is it provides an exemption. Importantly, it's only on the building improvement value, and it's generally a maximum of fifteen years, which is what we're asking for here. It can be one hundred percent with school board approval. We're not asking for that. We're asking for fifteen years, seventy-five percent exemption.

As you can see from the slide, the land value is not going to be abated. So as Mark indicated, there will be revenue coming into the village once the closing happens. In addition to that, this land right now — the site is producing zero in tax revenue since it's owned by the city. It will become taxed, and we expect it will be taxed at the land purchase price in about twelve months. The projections are that it will provide over two hundred and fifty thousand dollars a year in annual property tax revenue that will not be abated at all.

Twenty-five percent of the improvement value will be taxed like normal. The key to remember here — these buildings are really, really valuable. They're really costly. So that twenty-five percent is a high number. We have a projection later which shows what that is.

Even with the property tax abatement, this is going to generate a significant amount of revenue. We're asking for the property tax abatement — something that has been asked about — because we want to be able to compete on a level playing field. Our objective, and we hope the majority of the people in the village's objective, is to try to attract a great end user to use this data center. They have choices, and we want to basically have a competitive playing field so they choose Perry, to come and create great jobs and hopefully make you proud to have one of them in your communities.

So Mark mentioned PILOTs briefly. PILOTs are payments in lieu of taxes. It's something that is commonly used in what I do. They are what they sound like — when you get an abatement, you

often make a deal to make payments that are partially in return for having some taxes abated or exempted. There will be PILOT payments as part of this project, and we are going to be revealing what those proposed PILOTs are.

What Mark and Tim have done, over the past few months, is a lot of work listening and trying to understand what the community needs are. That is driving what the proposed PILOTs are and who they are going to. Those are going to be staying local here in Perry — they are not going to the county. The school district is indicated a portion. There will be PILOTs to the school district, and there will be PILOTs to others.

What this does is provide a lot of money upfront from the land closing, the continual taxes on the land, and then these upfront PILOTs. You'll see them in a moment. They won't — you might ask when they're going to start. They are tied to building completion, because that is when the exemption commences. Payments in lieu of taxes is not payments in advance of taxes. So they will start whenever the taxes would otherwise begin."

Tax Revenue Modeling — Mark Kerslake and Tim Ramm

Kerslake then announced a key project figure, stating: "That's the tax revenue from this project for its first thirty-one years — over \$326 million in tax revenue." He clarified that this figure reflects the proposed abatement program and excludes PILOT payments, meaning PILOT payments are in addition to that figure.

Tim Ramm then presented the detailed financial modeling, explaining that the Province Group hired Bradley Payne Associates and their affiliate Incentive Review Group to conduct independent third-party modeling to verify the projections. He noted that Bradley Payne Associates works for school districts, vocational districts, special financial districts, and real estate development projects across the state of Ohio.

Ramm walked through the modeling assumptions, which included verification of all taxing authorities and taxing rates, confirmation that the CRA is in place, the CRA period of 15 years, and the abatement percentage of 75%. He described the project as consisting of six buildings built in phases over approximately five years, noting that the current appraised value of the site is zero as it generates no revenues in its current municipal ownership.

Ramm then presented the distribution of real property taxes over the first 31 years based on current tax schedules, as follows:

Village of Perry: just under \$10 million

Perry Township: \$10.6 million

Perry Local School District: \$155 million

Perry Joint Fire District: \$38 million

Auburn Joint Vocational Schools: \$7.7 million

Lake County: \$46 million

Lakeland Community College (embedded within county taxes): over \$15 million

Park District: over \$14 million

Lake County Financing District: over \$21 million

Perry Township Library District: over \$6.5 million

Total: \$326 million in revenues over the initial 31-year period, with the abatement in place and excluding PILOT payments.

Direct Community Benefits and PILOT Detail — Tim Ramm

Ramm stated that the Province Group had spent the preceding months speaking with numerous community stakeholders to understand what matters most to residents. He summarized the consistent themes heard: schools are important, the senior center is very important, and parks and recreation are very important. He noted that PILOT funds are earmarked for all of those groups, both upfront at land sale closing and on an ongoing basis over the life of the project.

Upfront PILOT Payments — Paid at Land Sale Closing (Total: \$2.7 Million)

Ramm detailed the following upfront PILOT commitments to be paid at the land sale closing:

Free Trash Service: The Province Group committed to paying for once-weekly residential trash pickup for three years upfront, utilizing a formula developed in consultation with the Mayor and trash haulers, covering the period while the buildings are being constructed and coming online.

Fire District / Ambulance Refurbishment: Following a meeting with the fire chief and a tour of the fire station, the Province Group committed to paying \$500,000 upfront to retrofit two ambulances in dire need of refurbishment, including the installation of two new LifePacks — critical equipment that transmits patient vital signs to the hospital in real time.

Police Cruiser: The Village's need for a new police cruiser is addressed with a dedicated funding commitment at closing.

Senior Center: The Province Group committed to \$75,000 upfront (\$25,000 per year for three years) to fund the membership fees of all approximately 800 members of the senior center, whose annual membership is \$12 per person, as well as funding for the approximately 25 field trips per year offered by the senior center, making both membership and trips free to members.

Youth Rec Sports Vouchers and Equipment: \$150,000 upfront (\$50,000 per year for three years) committed to youth recreational sports vouchers, equipment needs, and ball field repairs. Ramm noted that the Parks and Rec director, Matt, is contemplating adding new sports programs, which could provide additional benefit.

VFW and MIA War Memorial: \$40,000 committed at closing to fund the remaining balance needed to complete the VFW and MIA War Memorial project in the community.

Lee Lydic Park Improvements: \$200,000 committed at closing for a new all-weather pavilion, field improvements, playground equipment and fencing, and equipment including tractors and lawnmowers (\$50,000 toward equipment).

Village Equipment (Computers and Radios): A dedicated payment to address the Village's technology and communications equipment needs.

Village Beautification / Landscaping: A payment to address landscaping in front of the Village offices and general beautification, as discussed in various prior interactions with village staff and council.

Village General Lump Sum Payment: \$250,000 lump sum to the Village for road needs and other improvements as determined by Village Council.

Township Lump Sum Payment: \$250,000 lump sum to the Township for improvement needs.

Community Organizations (Three-Year Upfront Payments):

Ramm detailed commitments to community organizations, structured as three-year upfront payments at closing, including:

Perry Center: \$12,000 (\$1,000/month for 3 years), Athletic Hall of Fame, Theater Guild, Band Boosters, Athletic Boosters, Mighty Mites Wrestling, Youth Football and Cheer, Women's League, and PTA.

Fall Festival: \$10,000 per event for three years, to sponsor the annual Fall Festival in full

Village Community Fund: \$180,000 (\$60,000 per year for three years) paid at closing, to be used at Village Council's discretion for improvements or potentially additional staff salaries.

Ramm confirmed the total upfront PILOT payment at land sale closing: \$2.7 million.

Ongoing PILOT Payments — Over the Life of the Abatement Period

Ramm then transitioned to ongoing PILOT payments, describing them as larger numbers reflecting their multi-year duration:

Free Trash Service: Continuation of weekly residential trash pickup funding.

Fire District: An additional \$2.4 million over the abatement period, meaning the fire district would receive over \$40 million combined (property taxes plus PILOTs) during the initial 31 years of the project.

Senior Center: Continuation of \$25,000 per year for free membership and field trips.

Youth Sports Vouchers: Continuation totaling over \$600,000 ongoing for recreational league maintenance and field upkeep.

Community Organizations (Ongoing): Continued payments to the Perry Center, Athletic Hall of Fame, Theater Guild, Band Boosters, Athletic Boosters, Mighty Mites Wrestling, Youth Football and Cheer, Women's League, and PTA.

Village Community Fund: \$60,000 per year over the abatement period, totaling \$720,000 in ongoing PILOT payments.

Total Ongoing PILOTs (excluding school district): approximately \$7.9 million.

Ramm noted that the Perry Local School District PILOT had not yet been finalized. He stated that the Province Group has met with the school district and that their consultant, Bradley Payne, is engaged with the district to develop a mutually beneficial PILOT program. He stated that further meetings are scheduled and that an announcement is forthcoming, and that the \$7.9 million figure will grow once the school district component is added.

Contractual Enforceability — Mark Kerslake

Kerslake returned to address the legal enforceability of the commitments. He stated: "If the council elects to go forward with this proposal that we're making, everything Tim has just shared with you is a contractual commitment. So there would be a CRA agreement between us and the village, and if we don't do any of the things that Tim just showed you, the agreement is cancelable and the abatement goes away."

Municipal Income Tax Revenue — Mark Kerslake

Kerslake then addressed the third revenue source — municipal income taxes — consisting of two components:

During Construction: Approximately 350 construction jobs over the five-year build-out at an average compensation of approximately \$65,000, generating approximately \$23 million in payroll. At the 2% local income tax rate, this produces approximately \$2.3 million in payroll tax revenue to the Village over five years, of which Perry Local Schools receives half, approximately \$1.15 million.

At Build-Out: 200 full-time jobs at approximately \$80,000 per year, generating an ongoing payroll of \$16 million per year. At 2%, this provides \$320,000 per year in payroll tax revenue, of which \$160,000 per year goes to Perry Local Schools.

Grand Total Summary — Mark Kerslake

Kerslake presented the consolidated revenue summary combining all three sources over the first 31 years of the project:

Property Taxes (with abatement): \$326 million

Upfront PILOTs (at land closing): \$2.7 million

Land Sale Proceeds: \$12 million

Interest on Land Sale Proceeds: calculated at 4% conservatively

Ongoing PILOTs (excluding school district, TBD): approximately \$8 million

Payroll Taxes — Construction: approximately \$2.2 million

Payroll Taxes — Ongoing Operations: approximately \$10 million

Grand Total over the first 31 years: \$376 million in combined local revenue.

Kerslake described the figure as "pretty staggering." He announced the launch of a project website — PerryTechnologyPark.com — to go live the following day, and confirmed that the full presentation would be posted on the Village website the following day as well. He thanked the Council for the opportunity to present.

ADJOURNMENT

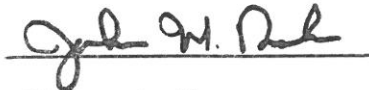
Council President Coss asked for a motion to adjourn; the motion to adjourn the meeting was made by Mike Glover and seconded by Curtis Curd. Roll call: Pam Jenkins, yes; Curtis Curd, yes; Elias Coss, yes; Mike Glover, yes; Becky Shimko, yes; and Brian Farley, yes. Meeting was adjourned at 6:38 PM.

Editor's note: for a complete transcript of this meeting, please watch the recording at <https://www.youtube.com/watch?v=C6VmeJj1qQg&t=8s>

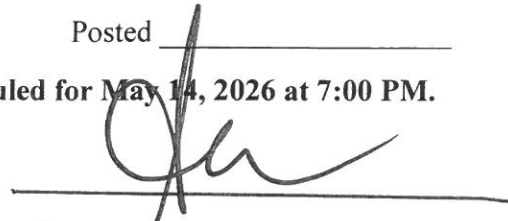
Called by: Acting Mayor Elias Coss

Posted _____

The next Regular Council Meeting is scheduled for May 14, 2026 at 7:00 PM.



John H. Roskos,
Fiscal Officer



Elias Coss, Acting Mayor