

TUESDAY, OCTOBER 6, 2026
OFFICE OF THE BOARD OF COMMISSIONERS
PICKAWAY COUNTY, OHIO

The Pickaway County Board of Commissioners met in Regular Session in their office located at 139 West Franklin Street, Circleville, Ohio, on Tuesday, October 6, 2026, with the following members present: Mr. Jay H. Wippel, Mr. Harold R. Henson, and Mr. Gary K. Scherer. Marc Rogols, County Administrator, was also in attendance.

In the Matter of
Minutes Approved:

Commissioner Gary Scherer offered the motion, seconded by Commissioner Harold Henson, to approve the minutes from September 29, 2026, with corrections.

Voting on the motion was as follows: Commissioner Wippel, yes; Commissioner Henson, yes; Commissioner Scherer, yes. Voting No: None. Motion carried.

Attest: Brandy Stewart, Clerk

In the Matter of
Bills Approved for Payment:

Commissioner Gary Scherer offered the motion, seconded by Commissioner Harold Henson, to adopt the following Resolution:

BE IT RESOLVED, that the bills have been found to be properly filed and their respective vouchers shall be cross-referenced to the approving pages dated October 6, 2026, in the Commissioners' Voucher Journal, the date in which checks will be cut; then,

BE IT FURTHER RESOLVED, that the Board of Pickaway County Commissioners orders the Auditor of Pickaway County, Ohio, to draw his warrant on this entry in the amount of **\$349,862.95** the County Treasurer to satisfy the same.

Voting on the motion was as follows: Commissioner Wippel, yes; Commissioner Henson, yes; Commissioner Scherer, yes. Voting No: None. Motion carried.

Attest: Brandy Stewart, Clerk

In the Matter of
Then and Now Certification Approved for Payment:

Commissioner Gary Scherer offered the motion, seconded by Commissioner Harold Henson, to adopt the following Resolution:

BE IT RESOLVED, that the County Auditor certifies that both at the time that the following contracts or orders were made and at the time that a certification (Section 5705.41) was completed, sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appointed and free from any previous encumbrance. The Then and Now Certification has been found to be properly filed and their respective vouchers shall be cross-referenced to the approving pages dated October 6, 2026, in the Commissioners' Voucher Journal, the date in which checks will be cut; then,

BE IT FURTHER RESOLVED, that the Board of Pickaway County Commissioners, as Taxing Authority are authorizing the Auditor of Pickaway County, Ohio, to draw his warrant on this entry in the amount of **\$25,586.50** on the County Treasurer to satisfy the same.

Voting on the motion was as follows: Commissioner Wippel, yes; Commissioner Henson, yes; Commissioner Scherer, yes. Voting No: None. Motion carried.

Attest: Brandy Stewart, Clerk

In the Matter of

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Supplemental Appropriation Approved:

Commissioner Gary Scherer offered the motion, seconded by Commissioner Harold Henson, to approve the following requests for SUPPLEMENTAL APPROPRIATION:

\$25,000.00 – 2019.260.31.590100 – PC SPEC MARRIAGE OTHER EXP – COMMISSIONER

\$25,000.00 – 1001.100.30.590100 – BOC OTHER EXPENSE – COMMISSIONER

\$250.00 – 1001.130.32.590100 – DIS SVC OTHER EXPENSE - COMMISSIONER

Voting on the motion was as follows: Commissioner Wippel, yes; Commissioner Henson, yes; Commissioner Scherer, yes. Voting No: None. Motion carried.

Attest: Brandy Stewart, Clerk

In the Matter of
Report Provided by Tim McGinnis:

The following is a summary of the report provided by Tim McGinnis, Planning and Development:

- Planning Commission: October 13th Agenda
 - Anduril Site Replat
 - Rivers Edge – Jackson Township Major Subdivision
 - Washington Township Zoning – Data Center Amendment
- Outstanding Plats:
 - Duvall Road Right-of-Way Dedication West
 - Duvall Road Right-of-Way Dedication East
- Lot Splits:
 - 2 Approved lot splits in the last week, 11 open applications.
- CDBG
 - Administration Contract NRG
- Agricultural CRA Update
- TIRC Recommendations
 - Agreement Collection
- Tax Incentive Document Management Policy

In the Matter of
Report Provided by Robert Adkins:

The following is a summary of the report provided by Robert Adkins, IT Director.

- Replaced the failed Cisco Core switch and successfully integrated into the network.
- Remote access testing for the new firewall on the county network was completed successfully. The Sheriff's Office connects properly, and all access has been verified except for Zurcher, which is blocking the connection. A support ticket has been opened.
- Migration to the new website was completed and continued working with Crissy on many fine details and improvements.
- New email user setup for 4th District

In the Matter of
Report Provided by Tiffany Nash:

The following is a summary of the report provided by Tiffany Nash, EMA Director.

- Approvals
 - Executive Session – Personnel (Hiring)
- This Week
 - TVTP Case Management Meeting – 10/5

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- VEOCI Renewal Discussion with vendor – 10/5
- NG911 Update Call – 10/5
- FY26 State Homeland Security Program (SHSP) Grant Webinar – 10/7
- LEPC Meeting – 10/8
- Fire Chief Emergency Response Plan Meeting – 10/8
- Next Week
 - Safety Council – 10/13
 - US 23 Corridor Meeting – 10/14
 - Police Chiefs Meeting – 10/15
- Programs
 - EMA Operations
 - Pumpkin Show Planning & Support
 - Public Assistance Damage Report
 - 911 Coordinator
 - NG911 Update
 - Q3 PSAP Statistics
 - LEPC
 - LEPC Meeting scheduled 10/8
 - Hazmat Plan Approval
 - Radio Programming –
 - No new updates
 - 800 MHz / Radio Programming
 - No new updates

In the Matter of
Report Provided by Jeremy Grant:

The following is a summary of the report provided by Jeremy Grant, Dog Warden.

Mr. Grant reported that they are currently housing 14 dogs. There were 13 visitors to the shelter last week and 4 volunteers. Mr. Grant met with Commander at Pickaway – Ross CTC regarding partnership to give presentation about a dog warden and students job shadowing our office also in future events that the shelter does, the law students and vet students will assist.

Mr. Grant stated that the Pickaway County Dog Wardens Office is keeping track of the charges that their office sends into the City Law Directors Office due to charges being dismissed and dropped without discussion with their office and all license violations appear to being dismissed once turned in. Mr. Grant also said that they also have not been receiving notices of court appearances from the Circleville City Law Director's office until very recently. The Law Director has still has not reached out to the meeting request by the Pickaway County Dog Warden regarding all the issues.

On September 23rd, 2026, at 10:15am I arrived to the Circleville Municipal Court for designated Dangerous Dog Owner, Chip Gillian's Hearing due to him not being in compliance. His dog, Milo, was designated in June of 2026. He has since received multiple continuances. Today Chip continues to not be in compliance with liability insurance and registered his Dangerous Dog. Keith Brewster Assistant Law Director gave Chip 6 more weeks to comply and obtain liability insurance and a Dangerous Dog tag. Keith also stated he is going to drop original charges for failing to register and failing to confine but still charge him for dangerous dog act. Keith then stated that my first set of charges I filed due to Chip not being in compliance have not been charged/dismissed, etc. Yet so the second set of charges I filed for him not being in compliance after 30 more days cannot be charged.

Emily Morgan DW3
Deputy Dog Warden

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Circleville Law Director Charges Tracker						
Case Number	Person Name	Date Charges Issued	Date Charges dismissed	Notification given to DW	License Violation Dismissed	Notes
CRB 2600713 B	Anette Radabaugh	8/17/2026	8/28/2026	none		No notice given for charges dismissed
CRB 2600558 B	Laetta Randolph	7/2/2026	7/9/2026	none		No notices given for charges dismissed
CRB 2600757 B	Bryan Barr	8/27/2026	9/4/2026	none	9/4/2026	No notices given for charges dismissed
CRB 2600678	Alecia Moore	8/5/2026	8/19/2026	none		No notices given for charges dismissed
CRB 2600651 B	Deshannon Hunter	7/29/2026	8/28/2026	none	8/28/2026	No notices given for charges dismissed
CRB 2600651 A	Deshannon Hunter	7/29/2026	8/28/2026	none	8/28/2026	No notices given for charges dismissed
CRB 2600701	Deshannon Hunter	8/12/2026	8/28/2026	none		No notices given for charges dismissed
CRB 2600702	Deshannon Hunter	8/12/2026	8/28/2026	none		No notices given for charges dismissed
CRB 2600652	Deshannon Hunter	7/29/2026	8/28/2026	none		No notices given for charges dismissed
CRB 2600652	Deshannon Hunter	7/29/2026	8/28/2026	none		No notices given for charges dismissed
CRB 2600653	Deshannon Hunter	7/29/2026	8/28/2026	none		No notices given for charges dismissed
CRB 2600676	Deshannon Hunter	8/4/2026	8/28/2026	none		No notices given for charges dismissed
CRB 2600685	Deshannon Hunter	8/6/2026	8/28/2026	none		No notices given for charges dismissed
CRB 2600756 B	Chip Gillian	8/27/2026		none b4 9/23		Continuence/No notice given
CRB 2600646 A	Chip Gillian	7/27/2026		none b4 9/23		Continuence/No notice given
CRB 2600646 B	Chip Gillian	7/27/2026		none b4 9/23		Continuence/No notice given
CRB 2600756 A	Chip Gillian	8/27/2026		none b4 9/23		Continuence/No notice given
CRB 2600498 D	Chip Gillian	6/16/2026		none b4 9/23		Continuence/No notice given
CRB 2600498 C	Chip Gillian	6/16/2026		none b4 9/23		Continuence/No notice given
CRB 2600498 B	Chip Gillian	16-Jun		none b4 9/23		Continuence/No notice given
CRB 2600498 A	Chip Gillian	6/16/2026		none b4 9/23		Continuence/No notice given
CBR 2600549 B	Justin Bailes	6/30/2026	9/1/2026	none		No notice given for charges dismissed
CBR 2600620 A	Leah Daniels	7/17/2026	8/20/2026	none		Continuence before I requested dismissal
CBR 2600502 A	Cinda Kessler	6/17/2026	7/20/2026	none		No notices given for charges dismissed
CRB 2600550 B	Linda Hardy	6/30/2026		none		No notice given for continuence
CRB 2600620 B	Leah Daniels	7/17/2026	8/20/2026	none		No notice given for charges dismissed
CRB 2600502 B	Cinda Kessler	6/17/2026	7/20/2026	none		No notice given for charges dismissed
CRB 2600775 A	Haley Curry	8/31/2026		none		

In the Matter of
Report Provided by Angela Karr:

The following is a summary of the report provided by Angela Karr, Deputy County Administrator:

- There was one (1) BWC claims (2026 = 12) and No (0) unemployment claims filed for the week (2026 = 2).
- Gov Deals –
 - PCSO provided information to post the two old Harley Davidson Motorcycles for sale. No Update
 - Waiting for information on old covert cars being sold. Donation to Airport to replace van.
- Personnel –
 - One (1) new hire packet had been handed out this week, Engineer P/T, and a total of 61 in 2026.
- Job openings –
 - P/T Custodian & F/T Custodian – Posted – Two applicants
 - Maintenance Worker – Posted – Three applications received
 - Highway Maintenance Worker II (Engineer) - Posted
 - Assistant Prosecutor - Juvenile Division (Prosecutor) – Re-posted
 - EMA Communication Technician – 2 interviews last week.
 - EMA Planning & Outreach Coordinator – 6 interviews held total
 - Kennel Attendant -Posted One Application Received
- Building Department –
 - No new updates
- Health Insurance –
 - Working on setting up the Mammo bus and flu shot clinic for employees
 - Working on Health & Safety Pumpkin Search, Goodie Baskets for November & Donuts with Santa
- Miscellaneous –
 - TVHS Student Job Shadow October 19th-23rd (One Day) – IT Department
 - Summer of Sins Feedback from Andrea at the Fairgrounds
 - Budget Meeting Date (Dec 1st or Dec 8th) Heritage Hall Reserved for both
 - Thanksgiving Dec 24th Meeting (who are all attending & location)
 - Christmas Party (Dec 15th 12:00-2:00) Heritage Hall Reserved
 - Donuts with Santa (Dec 5th or Dec 12th) Heritage Hall reserved. Dec 5th is the Circleville Downtown Christmas Parade at 1:00.

In the Matter of
Executive Session:

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At 9:54 a.m., Commissioner Gary Scherer offered the motion, seconded by Commissioner Harold Henson, to enter into Executive Session pursuant to ORC §121.22 (G) (1) to consider the appointment, employment, dismissal, discipline, promotion, demotion, or compensation, etc., of a public employee with Tiffany Nash, EMA Director, Jeremy Grant, Dog Warden, Marc Rogols, County Administrator, Angela Karr, County Deputy Administrator, and Brandy Stewart, Clerk in attendance.

Roll call vote on the motion was as follows: Commissioner Wippel, yes; Commissioner Henson, yes; Commissioner Scherer, yes. Voting No: None. Motion carried.

Attest: Brandy Stewart, Clerk

At 10:17 a.m., the Commissioners exited Executive Session and Commissioner Harold Henson offered the motion, seconded by Commissioner Gary Scherer, to resume Regular Session.

Roll call vote on the motion was as follows: Commissioner Wippel, yes; Commissioner Henson, yes; Commissioner Scherer, yes. Voting No: None. Motion carried.

Attest: Brandy Stewart, Clerk

No Action taken.

**In the Matter of
Executive Session:**

At 10:19 a.m., Commissioner Harold Henson offered the motion, seconded by Commissioner Gary Scherer, to enter into Executive Session pursuant to ORC §121.22 (G) (3) pending or imminent court actions; with Jeremy Grant, Dog Warden, Marc Rogols, County Administrator, Angela Karr, County Deputy Administrator and Brandy Stewart, Clerk in attendance.

Roll call vote on the motion was as follows: Commissioner Wippel, yes; Commissioner Henson, yes; Commissioner Scherer, yes. Voting No: None. Motion carried.

Attest: Brandy Stewart, Clerk

At 10:30 a.m., the Commissioners exited Executive Session and Commissioner Gary Scherer offered the motion, seconded by Commissioner Harold Henson, to resume Regular Session.

Roll call vote on the motion was as follows: Commissioner Wippel, yes; Commissioner Henson, yes; Commissioner Scherer, yes. Voting No: None. Motion carried.

Attest: Brandy Stewart, Clerk

No Action taken.

**In the Matter of
Report Provided by Sheriff Hafey:**

The following is a summary of the report provided by Sheriff Hafey, Pickaway County Sheriff.

- Discussed current mileage on some cruisers. Several are over 100,000 miles and over 200,000 miles.
- Quote from Hobart Services for garbage disposal. Sheriff Hafey would like to have a plumber come in to look at the current garbage disposal instead of getting a new one at this time.

**In the Matter of
Executive Session:**

At 10:42 a.m., Commissioner Gary Scherer offered the motion, seconded by Commissioner Harold Henson, to enter into Executive Session pursuant to ORC §121.22 (G) (1) to consider the appointment,

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employment, dismissal, discipline, promotion, demotion, or compensation, etc., of a public employee with Sheriff Hafey, Sheriff's Department, Marc Rogols, County Administrator, Angela Karr, County Deputy Administrator, and Brandy Stewart, Clerk in attendance.

Roll call vote on the motion was as follows: Commissioner Wippel, yes; Commissioner Henson, yes; Commissioner Scherer, yes. Voting No: None. Motion carried.

Attest: _____
Brandy Stewart, Clerk

- ❖ 10:43 a.m. Mr. Marc Rogols Left Session
- ❖ 10:43 a.m. Mrs. Angela Karr Left Session
- ❖ 10:43 a.m. Mrs. Brandy Stewart Left Session

At 10:58 a.m., the Commissioners exited Executive Session and Commissioner Gary Scherer offered the motion, seconded by Commissioner Harold Henson, to resume Regular Session.

Roll call vote on the motion was as follows: Commissioner Wippel, yes; Commissioner Henson, yes; Commissioner Scherer, yes. Voting No: None. Motion carried.

Attest: _____
Brandy Stewart, Clerk

No Action taken.

In the Matter of
Emergency Management Agency
Planning Outreach Coordinator Position Offer:

Commissioner Gary Scherer offered the motion, seconded by Commissioner Harold Henson, to offer the full-time Emergency Management Agency Planning Outreach Coordinator Position to a candidate at the recommendation of staff effective October 6, 2026.

Voting on the motion was as follows: Commissioner Wippel, yes; Commissioner Henson, yes; Commissioner Scherer, yes. Voting No: None. Motion carried.

Attest: Brandy Stewart, Clerk

In the Matter of
A Resolution Approving an Amendment
To The Enterprise Zone Agreement Between
The County and Sofidel America Corporation;
And Authorizing Related Actions:

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Commissioners:
Jay H. Wippel
Harold R. Henson
Gary K. Scherer



Administrator:
Marc Rogols
Deputy County Administrator:
Angela Karr
Clerk:
Brandy Stewart

The Pickaway County Board of Commissioners met in Regular Session in their office located at 139 West Franklin Street, Circleville, Ohio, on Tuesday, October 6, 2026, with the following members present: Mr. Jay H. Wippel, Mr. Harold Henson, and Mr. Gary Scherer. Marc Rogols, County Administrator, was also in attendance.

During business conducted while in session, Commissioner Gary Scherer offered the motion, seconded by Commissioner Harold Henson, to adopt the following Resolution:

Resolution No. PC-100626-71

A RESOLUTION APPROVING AN AMENDMENT TO THE ENTERPRISE ZONE AGREEMENT BETWEEN THE COUNTY AND SOFIDEL AMERICA CORPORATION; AND AUTHORIZING RELATED ACTIONS

WHEREAS, the County of Pickaway, Ohio (the "County") has encouraged the development of commercial and industrial structures within its boundaries, which development would result in the creation and retention of employment opportunities in the County; and

WHEREAS, the Board of County Commissioners of the County (the "Board of Commissioners"), by resolution adopted November 9, 1989, approved the creation and designation of an enterprise zone in the County (the "Enterprise Zone") pursuant to Ohio Revised Code ("R.C.") Sections 5709.61 through 5709.69 (the "EZ Act"); and

WHEREAS, Sofidel America Corporation, a Florida corporation (the "Enterprise"), proposed the construction of a new one million, seven hundred thousand (1,700,000) square foot manufacturing facility (the "Project") within the boundaries of the Enterprise Zone, provided that appropriate development incentives were available to support the economic viability of the Project; and

WHEREAS, the Board of Commissioners, by Resolution No. PC-062816-4, approved, and the County and the Enterprise entered into, that certain "Pickaway County, Ohio Enterprise Zone Agreement" dated June 28, 2016 (the "Agreement"), which in Section 4 grants a one hundred percent (100%) real property tax exemption for a period of fifteen (15) years for real property improvements made to the Project site; and

WHEREAS, in coordination with the Agreement, the Board of Commissioners adopted Tax Increment Financing Resolution No. PC-062116-1 on June 21, 2016 (the "TIF Resolution"), the County and the Circleville-Pickaway Community Improvement Corporation entered into a Tax Increment Financing Cooperative Agreement dated July 25, 2017 (the "Cooperative Agreement"), and the County entered into a Compensation Agreement with the Logan Elm Local School District (the "School District") (the "Compensation Agreement"); and

WHEREAS, the Agreement, the TIF Resolution, the Cooperative Agreement, and the Compensation Agreement, read together, evidence the intent of the County and the Enterprise (together, the "Parties") that the

In the Matter of
A Resolution Approving an Amendment to the Enterprise
Zone Agreement Between the County and Sofidel America
Corporation; And Authorizing Related Actions:

real property tax exemption granted under the Agreement apply solely to the increase in assessed value of the building constructed as part of the Project; and

WHEREAS, the Parties desire to amend Section 4 of the Agreement to state expressly that the real property tax exemption applies solely to the increase in assessed value of the building, so that the exemption of record conforms to the Parties' intent and operates in harmony with the TIF Resolution and the Cooperative Agreement; and

WHEREAS, the Parties propose to enter into an Amendment to Enterprise Zone Agreement (the "Amendment"), substantially in the form attached hereto as Exhibit A and incorporated herein by reference, which retains the one hundred percent (100%) exemption, the fifteen (15) year term, and the commencement and termination provisions of the Agreement, and does not expand the property subject to the exemption; and

WHEREAS, the Project site is located in the School District, and the County has delivered courtesy notice of the proposed Amendment, together with a copy of the Amendment, to the Board of Education of the School District; and

WHEREAS, this Board of Commissioners has determined that approving the Amendment is in the best interest of the County and its residents.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF PICKAWAY, STATE OF OHIO, THAT:

Section 1. This Board hereby approves the Amendment between the County and the Enterprise, substantially in the form attached to this Resolution as Exhibit A, and authorizes the Board of Commissioners to execute the Amendment with changes thereto not inconsistent with this Resolution and not substantially adverse to the County as determined by the Commissioners executing the Amendment on behalf of the County, all of which shall be evidenced conclusively by such execution.

Section 2. This Board hereby finds and determines that the Amendment conforms the real property tax exemption granted under the Agreement to the intent of the Parties, and that the Amendment does not extend the term, increase the exemption percentage, or expand the property subject to the exemption granted under the Agreement.

Section 3. The Clerk of this Board of Commissioners is hereby directed to deliver a copy of this Resolution and the executed Amendment to the Pickaway County Auditor, the Tax Commissioner of Ohio, the Director of the Ohio Department of Development, and the Enterprise. The Commissioners, the County Administrator, the Clerk, and other appropriate officers of the County are each authorized to take such further actions, and to execute and deliver such further certificates and documents, as may be necessary or appropriate to give effect to the Amendment, including cooperating with the Enterprise in any filing with the County Auditor or the Tax Commissioner necessary to conform the exemption of record to the Amendment.

Section 4. It is hereby found and determined that all formal actions of this Board of Commissioners concerning and relating to the passage of this Resolution were taken in an open meeting of this Board of Commissioners, and that all deliberations of this Board of Commissioners and any decision making bodies of the County that resulted in such formal actions were in meetings open to the public and in compliance with all legal requirements.

Section 5. This Resolution shall be effective from and after the earliest period provided by law.

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Mr. Harold Henson seconded the motion and, after discussion, a roll call vote was taken and the results were:

Ayes: 3

Nays: 0

Passed: YES, Oct. 6, 2026

BOARD OF COUNTY COMMISSIONERS
COUNTY OF PICKAWAY, OHIO

By: [Signature]
Jay H. Wippel, County Commissioner

By: [Signature]
Harold Henson, County Commissioner

By: [Signature]
Gary Scherer, County Commissioner

Attest: [Signature]
Brandy Stewart, Clerk

Approved as to form:

[Signature]
Jayme Hartley Fountain
Pickaway County Prosecutor

EXHIBIT A TO COUNTY RESOLUTION
FORM OF AMENDMENT TO ENTERPRISE ZONE AGREEMENT
[See Attached]

AMENDMENT TO ENTERPRISE ZONE AGREEMENT BETWEEN
PICKAWAY COUNTY, OHIO AND SOFIDEL AMERICA

This Amendment to Enterprise Zone Agreement (the “Amendment”) is made and entered into as of October 6, 2026 by and between Board of County Commissioners of Pickaway County, Ohio, with its offices at 139 West Franklin Street, Circleville, Ohio 43113 (“Pickaway County”), and Sofidel America Corporation, a Florida corporation with its main offices located 300 Welsh Road, Building One, Suite 200, Horsham, Pennsylvania 19044 (“Enterprise” or “Sofidel America”) (collectively, the “Parties”).

WITNESSETH;

WHEREAS, the Board of County Commissioners of the County (the “Board”), by Resolution, approved the creation and designation of the Enterprise Zone (the “Enterprise Zone”) on November 9, 1989, pursuant to Ohio Revised Code (“R.C.”) Chapter 5709; and

WHEREAS, Sofidel America proposed the construction of a new (1,700,000 SF) one million, seven hundred thousand square foot manufacturing facility (the “Project”) within the boundaries of the aforementioned Enterprise Zone, provided that the appropriate development incentives are available to support the economic viability of said Project; and

WHEREAS, in support of the Enterprise Zone, the County entered into that certain “Pickaway County, Ohio Enterprise Zone Agreement” dated June 28, 2016, as approved by County Resolution No. PC-062816-4, by and between the County and the Enterprise, a copy of which is attached hereto as **Exhibit A** and incorporated herein (the “Agreement”); and

WHEREAS, in support of the Project, Sofidel America and Pickaway County intended for the real property tax exemption to solely apply to the increase in assessed value of the building as evidenced by the Agreement, the Tax Increment Financing Resolution No. PC-062116-1 passed on June 21, 2016, the Tax Increment Financing Cooperative Agreement by and between Pickaway County and Circleville-Pickaway Community Improvement Corporation dated July 25, 2017, and the Compensation Agreement by and between Pickaway County and the Logan Elm Local School District; and

WHEREAS, in accordance with Section 4 of the Agreement, the Parties have determined to amend the real property tax exemption to solely apply the real property tax exemption to the increase in assessed value of the building; and

WHEREAS, the Project site is located in the Logan Elm Local School District, which has been notified of the proposed amendments contained herein; NOW,

THEREFORE, in consideration of the mutual covenants contained in this Amendment and the benefit to be derived by the Parties from its execution, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

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1. Real Property Tax Exemption. Section 4 of the Agreement shall include the following language: "..., which solely applies to the increase in assessed value of the building,..." and hereby replaces Section 4 of the Agreement with the following:

"Pickaway County hereby grants Sofidel America a tax exemption, which solely applies to the increase in assessed value of the building, for real property improvements made to the PROJECT site pursuant to Section 5709.62, 5709.63 or 5709.632 of the Ohio Revised Code and shall be in the following amount: One hundred percent (100%) tax exemption of the assessed value for real property for a period of fifteen (15) years.

The exemption commences the first year for which the real property would first be taxable were that property not exempted from taxation. No exemption shall commence after December 31, 2018 nor extend beyond December 31, 2033.

Sofidel America must file the appropriate tax forms (DTE 23) with the County Auditor and (#913) with the State Department of Taxation to effect and maintain the exemptions covered in the agreement. The #913 Ohio tax form must be filed annually."

2. Any capitalized term used and not defined in this Amendment shall have the meaning given to such term in the Agreement.

3. In the event of a conflict between the Agreement and this Amendment, the terms and conditions of this Amendment shall prevail. Except to the extent as amended herein, all other terms of the Agreement shall remain the same and are hereby ratified and affirmed by the Parties.

4. This Amendment may be executed in two or more counterparts, each of which shall be deemed to be an original, but all of which together shall constitute the same Amendment.

[Remainder of Page Intentionally Left Blank]

IN WITNESS WHEREOF, the Parties have caused this Amendment to be executed by their duly authorized representatives as of October 6, 2026.

BOARD OF COUNTY COMMISSIONERS OF PICKAWAY COUNTY, OHIO

By:


Jay H. Wippel
Pickaway County Commissioner

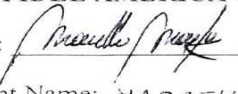

Harold Henson
Pickaway County Commissioner


Gary Scherer
Pickaway County Commissioner

Jayme Hartley Fountain
Pickaway County Prosecutor
Approved-as-to-form

SOFIDEL AMERICA CORPORATION

By:


Print Name: MARCELLO MARZANO

Title: VICE PRESIDENT

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IN WITNESS WHEREOF, the Parties have caused this Amendment to be executed by their duly authorized representatives as of October 6, 2026.

BOARD OF COUNTY COMMISSIONERS OF PICKAWAY COUNTY, OHIO

By: _____
Jay H. Wippel
Pickaway County Commissioner

Harold Henson
Pickaway County Commissioner

Gary Scherer
Pickaway County Commissioner

 _____
Jayne Hartley Fountain
Pickaway County Prosecutor
Approved-as-to-form

SOFIDEL AMERICA CORPORATION

By: _____

Print Name: _____

Title: _____

Exhibit A

Pickaway County, Ohio Enterprise Zone Agreement Executed June 28, 2016

PICKAWAY COUNTY, OHIO, ENTERPRISE ZONE AGREEMENT

This agreement made and entered into by and between the Board of Commissioners, Pickaway County Ohio, with its main offices located at 139 West Franklin Street, Circleville, Ohio 43113, Hereinafter referred to as PICKAWAY COUNTY; and, Sofidel America a Corporation with its main offices located 1006 Marley Drive, Haines City, Florida, Hereinafter also referred as ENTERPRISE,

WITNESSETH;

WHEREAS, Pickaway County has encouraged the development of real property and the acquisition of personal property located in the area designated as an Enterprise Zone; and

WHEREAS, Sofidel America is desirous of a significant capital investment in the construction of a new (1,700,000 SF) one million, seven hundred thousand square foot facility tissue paper products manufacturing facility (hereinafter referred to as the "PROJECT") within the boundaries of the aforementioned Enterprise Zone, provided that the appropriate development incentives are available to support the economic viability of said PROJECT; and,

WHEREAS, the Board of Commissioners of Pickaway County, Ohio by Resolution adopted November 9, 1989, designated the area as an "Enterprise Zone" pursuant Chapter 5709 of the Ohio Revised Code; and,

WHEREAS, effective November 13, 1989, the Director of Development of the State of Ohio determined that the aforementioned area designated in said Commissioners Resolution contains the characteristics set forth in Section 5709.61(A) of the Ohio Revised Code and certified said area as an Enterprise Zone under said Chapter 5709; and,

WHEREAS, the Pickaway County Board of Commissioners having the appropriate authority for the stated type of project is desirous of providing Sofidel America with incentives available for the development of the PROJECT in said Enterprise Zone under Chapter 5709 of the Ohio Revised Code; and,

TUESDAY, OCTOBER 6, 2026
OFFICE OF THE BOARD OF COMMISSIONERS
PICKAWAY COUNTY, OHIO

WHEREAS, Sofidel America has submitted a proposed agreement application (herein attached as Exhibit A) to Pickaway County said application (hereinafter referred to as "APPLICATION"); and,

WHEREAS, Sofidel America has remitted the required state application fee of \$750.00 made payable to the Ohio Development Services Agency with the application to be forwarded with the final agreement; and

WHEREAS, the Director of the Pickaway County Office of Development and Planning, Terry L. Frazier, and Pickaway Progress Partnership Economic Development Director Ryan Scribner has investigated the application of Sofidel America and has recommended the same to the Board of Commissioners of Pickaway County on the basis that Sofidel America is qualified by financial responsibility and business experience to create and preserve employment opportunities in said Enterprise Zone and improve the economic climate of Pickaway County; and,

WHEREAS, the project site as proposed by Sofidel America is located in the Logan Elm Local School District and the Pickaway-Ross CTC, and the Board of Education of the Logan Elm Local School District and the Pickaway-Ross CTC have been notified in accordance with Section 5709.83 and been given a copy of the APPLICATION; and .

WHEREAS, pursuant to Section 5709.62(C), 5709.63(A) or 5709.632 and in conformance with the format required under Section 5709.631 of the Ohio Revised Code, the parties hereto desire to set forth their agreement with respect to matters hereinafter contained; NOW,

THEREFORE, in consideration of the mutual covenants hereinafter contained and the benefit to be derived by the parties from the execution hereof, the parties herein agree as follows:

1. Sofidel America shall construct a new 1 million, seven hundred thousand square foot (1.7 million SF) facility at Pittsburgh Road, Pickaway Township, Pickaway County, Ohio, to house its manufacturing operation.

In addition, Sofidel America will install new machinery and equipment at an estimated investment of \$151,200,000 to \$154,200,000.

The PROJECT will begin –July 2016 and all acquisition, construction and installation of the main equipment will be completed by –December 2018.

This PROJECT establishes a significant new investment with an estimated total project investment of \$265,740,000 to \$273,060,000.

2. Sofidel America shall create the equivalent of 290 new full-time permanent job opportunities at the aforesaid facility.

The job creation period begins in January 2017 and all jobs will be in place by December 31, 2020

Sofidel America currently has no employees in the State of Ohio.

This increase in the number of employees will result in approximately \$12,820,000 (twelve million, eight hundred twenty thousand dollars) of additional annual payroll for Sofidel America.

3. Sofidel America shall provide to the proper Tax Incentive Review Council any information reasonably required by the council to evaluate the enterprise's compliance with the agreement, including returns filed pursuant to section 5711.02 of the Ohio Revised Code if requested by the council.

4. Pickaway County hereby grants Sofidel America a tax exemption for real property improvements made to the PROJECT site pursuant to Section 5709.62, 5709.63 or 5709.632 of the Ohio Revised Code and shall be in the following amount: One hundred percent (100%) tax exemption of the assessed value for real property for a period of fifteen (15) years.

The exemption commences the first year for which the real property would first be taxable were that property not exempted from taxation. No exemption shall commence after December 31, 2018 nor extend beyond December 31, 2033.

Sofidel America must file the appropriate tax forms (DTE 23) with the County Auditor and (#913) with the State Department of Taxation to effect and maintain the exemptions covered in the agreement. The #913 Ohio tax form must be filed annually.

5. Beginning with the first year for which the real property would first be taxable were that property not exempted from taxation and during the term of said exemption, Sofidel America shall pay an annual fee equal to the greater of one percent of the dollar value of incentives offered under the agreement or five hundred dollars: provided, however, that if the value of the incentives exceeds two hundred fifty thousand dollars, the fee shall not exceed two thousand five hundred dollars.

The fee shall be made payable to Pickaway County once per year for each year the agreement is effective on or before March 31. The fee is to be paid to the Treasurer of Pickaway County. This fee shall be deposited in a special fund created for such purpose

TUESDAY, OCTOBER 6, 2026
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and shall be used exclusively for the purpose of complying with section 5709.68 of the revised code and by the tax incentive review council created under section 5709.85 of the revised code exclusively for the purposes of performing the duties prescribed under that section.

Sofidel America shall pay an annual contribution to the Logan Elm Local School District of ten thousand dollars (\$10,000) once per year for each year the agreement is effective on or before March 31.

6. Sofidel America shall pay such real and tangible personal property taxes as are not exempted under this agreement and are charged against such property and shall file all tax reports and returns as required by law. If Sofidel America fails to pay such taxes or file such returns and reports, all incentives granted under this agreement are rescinded beginning with the year for which such taxes are charged or such reports or returns are required to be filed and thereafter.
7. Pickaway County shall perform such acts as are reasonably necessary or appropriate to effect, claim, reserve, and maintain exemptions from taxation granted under this agreement including, without limitation, joining in the execution of all documentation and providing any necessary certificates required in connection with such exemptions.
8. If for any reason the Enterprise Zone designation expires, the Director of the Ohio Development Services Agency revokes certification of the zone, or Pickaway County revokes the designation of the zone, entitlements granted under this agreement shall continue for the number of years specified under this agreement, unless Sofidel America materially fails to fulfill its obligations under this agreement and Pickaway County terminates or modifies the exemptions from taxation granted under this agreement."
9. If Sofidel America materially fails to fulfill its obligations under this agreement, or if Pickaway County determines that the certification as to delinquent taxes required by this agreement is fraudulent, Pickaway County may terminate or modify the exemptions from taxation granted under this agreement."
10. Sofidel America hereby certifies that at the time this agreement is executed, Sofidel America does not owe any delinquent real or tangible personal property taxes to any taxing authority of the State of Ohio, and does not owe delinquent taxes for which Sofidel America is liable under Chapter 5733., 5735., 5739., 5741., 5743., 5747., or 5753. of the Revised Code, or, if such delinquent taxes are owed, Sofidel America currently is paying the delinquent taxes pursuant to an undertaking enforceable by the State of Ohio or an agent or instrumentality thereof, has filed a petition in bankruptcy under 11 U.S.C.A. 101, et seq., or such a petition has been filed against Sofidel America. For the purposes of the certification, delinquent taxes are taxes that remain unpaid on the latest day prescribed for payment without penalty under the chapter of the Revised Code governing payment of those taxes."
11. Sofidel America affirmatively covenants that it does not owe: (1) any delinquent taxes to the State of Ohio or a political subdivision of the State; (2) any moneys to the State or a state agency for the administration or enforcement of any environmental laws of the State; and (3) any other moneys to the State, a state agency or a political subdivision of the State that are past due, whether the amounts owed are being contested in a court of law or not.
12. Sofidel America and Pickaway County acknowledge that this agreement must be approved by formal action of the legislative authority of Pickaway County as a condition for the agreement to take effect. This agreement takes effect upon such approval.
13. Pickaway County has developed a policy to ensure recipients of Enterprise Zone tax benefits practice non-discriminating hiring in its operations. By executing this agreement, Sofidel America is committing to following non-discriminating hiring practices acknowledging that no individual may be denied employment solely on the basis of race, religion, sex, disability, color, national origin, or ancestry.
14. Exemptions from taxation granted under this agreement shall be revoked if it is determined that Sofidel America, any successor enterprise, or any related member (as those terms are defined in Section 5709.61 of the Ohio Revised Code) has violated the prohibition against entering into this agreement under Division (E) of Section 3735.671 or Section 5709.62, 5709.63, or 5709.632 of the Ohio Revised Code prior to the time prescribed by that division or either of those sections.
15. Sofidel America affirmatively covenants that it has made no false statements to the State or local political subdivision in the process of obtaining approval for the Enterprise Zone incentives. If any representative of Sofidel America has knowingly made a false statement to the State or local political subdivision to obtain the Enterprise Zone incentives, Sofidel America shall be required to immediately return all benefits received under the Enterprise Zone Agreement pursuant to ORC Section 9.66 (C)(2) and shall be ineligible for any future economic development assistance from the State, any state agency or a political subdivision pursuant to ORC Section 9.66(C)(1). Any person who provides a false statement to secure economic development assistance may be guilty of falsification, a misdemeanor of the first degree, pursuant to ORC 2921.13(D)(1), which is punishable by a fine of not more than \$1,000 and/or a term of imprisonment of not more than six months.
16. This agreement is not transferrable or assignable without the express, written approval of Pickaway County.

TUESDAY, OCTOBER 6, 2026
OFFICE OF THE BOARD OF COMMISSIONERS
PICKAWAY COUNTY, OHIO

IN WITNESS WHEREOF, the Board of Commissioners, Pickaway County Ohio, and pursuant to Resolution No. PC-062816-4 has caused this instrument to be executed this 28th day of June, 2016; and, Sofidel America by Simone Capuano, its Chief Technical Officer, has caused this instrument to be executed on this 28th day of June, 2016.

Pickaway County Board of Commissioners

By Harold Henson
Harold Henson, President
By Jay H. Wippel
Jay H. Wippel
By Brian S. Stewart
Brian S. Stewart

Sofidel America

By Simone Capuano
CHIEF TECHNICAL OFFICER
Title

Approved as to form:

Judy C. Wolford
Pickaway County Prosecutor

A copy of this agreement must be forwarded to the Ohio Departments of Taxation and Ohio Development Services Agency within fifteen (15) days of approval to be finalized.

Voting on the motion was as follows: Commissioner Wippel, yes; Commissioner Henson, yes; Commissioner Scherer, yes. Voting No: None. Motion carried.

Attest: Brandy Stewart, Clerk

In the Matter of
Amendment To Enterprise Zone
Agreement Between Pickaway County,
Ohio And Sofidel America:

**TUESDAY, OCTOBER 6, 2026
OFFICE OF THE BOARD OF COMMISSIONERS
PICKAWAY COUNTY, OHIO**

Commissioners:
Jay H. Wippel
Harold R. Henson
Gary K. Scherer



Pickaway County
Board of County Commissioners
139 West Franklin Street
Circleville, Ohio 43113
Telephone: 740-474-6093 FAX: 740-474-8988
1-800-472-6093
www.pickawaycountyohio.gov

Administrator:
Marc Rogols
Deputy County Administrator:
Angela Karr
Clerk:
Brandy Stewart

The Pickaway County Board of Commissioners met in Regular Session in their office located at 139 West Franklin Street, Circleville, Ohio, on Tuesday, October 6, 2026, with the following members present: Mr. Jay H. Wippel, Mr. Harold Henson, and Mr. Gary Scherer. Marc Rogols, County Administrator, was also in attendance.

During business conducted while in session, Commissioner Gary Scherer offered the motion, seconded by Commissioner Harold Henson, to adopt the following Resolution:

Resolution No. PC-100626-72

**AMENDMENT TO ENTERPRISE ZONE AGREEMENT
BETWEEN PICKAWAY COUNTY, OHIO AND SOFIDEL AMERICA**

This Amendment to Enterprise Zone Agreement (the "Amendment") is made and entered into as of October 6, 2026 by and between Board of County Commissioners of Pickaway County, Ohio, with its offices at 139 West Franklin Street, Circleville, Ohio 43113 ("Pickaway County"), and Sofidel America Corporation, a Florida corporation with its main offices located 300 Welsh Road, Building One, Suite 200, Horsham, Pennsylvania 19044 ("Enterprise" or "Sofidel America") (collectively, the "Parties").

WITNESSETH:

WHEREAS, the Board of County Commissioners of the County (the "Board"), by Resolution, approved the creation and designation of the Enterprise Zone (the "Enterprise Zone") on November 9, 1989, pursuant to Ohio Revised Code ("R.C.") Chapter 5709; and

WHEREAS, Sofidel America proposed the construction of a new (1,700,000 SF) one million, seven hundred thousand square foot manufacturing facility (the "Project") within the boundaries of the aforementioned Enterprise Zone, provided that the appropriate development incentives are available to support the economic viability of said Project; and

WHEREAS, in support of the Enterprise Zone, the County entered into that certain "Pickaway County, Ohio Enterprise Zone Agreement" dated June 28, 2016, as approved by County Resolution No. PC-062816-4, by and between the County and the Enterprise, a copy of which is attached hereto as Exhibit A and incorporated herein (the "Agreement"); and

WHEREAS, in support of the Project, Sofidel America and Pickaway County intended for the real property tax exemption to solely apply to the increase in assessed value of the building as evidenced by the Agreement, the Tax Increment Financing Resolution No. PC-062116-1 passed on June 21, 2016, the Tax Increment Financing Cooperative Agreement by and between Pickaway County and Circleville-Pickaway Community Improvement Corporation dated July 25, 2017, and the Compensation Agreement by and between Pickaway County and the Logan Elm Local School District; and

WHEREAS, in accordance with Section 4 of the Agreement, the Parties have determined to amend the real property tax exemption to solely apply the real property tax exemption to the increase in assessed value of the building; and

WHEREAS, the Project site is located in the Logan Elm Local School District, which has been notified of the proposed amendments contained herein; NOW,

THEREFORE, in consideration of the mutual covenants contained in this Amendment and the benefit to be derived by the Parties from its execution, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

**In the Matter of
Amendment To Enterprise Zone Agreement
Between Pickaway County, Ohio and Sofidel America:**

1. **Real Property Tax Exemption.** Section 4 of the Agreement shall include the following language: "... which solely applies to the increase in assessed value of the building,..." and hereby replaces Section 4 of the Agreement with the following:

"Pickaway County hereby grants Sofidel America a tax exemption, which solely applies to the increase in assessed value of the building, for real property improvements made to the PROJECT site pursuant to Section 5709.62, 5709.63 or 5709.632 of the Ohio Revised Code and shall be in the following amount: One hundred percent (100%) tax exemption of the assessed value for real property for a period of fifteen (15) years.

The exemption commences the first year for which the real property would first be taxable were that property not exempted from taxation. No exemption shall commence after December 31, 2018 nor extend beyond December 31, 2033.

Sofidel America must file the appropriate tax forms (DTE 23) with the County Auditor and (#913) with the State Department of Taxation to effect and maintain the exemptions covered in the agreement. The #913 Ohio tax form must be filed annually."

2. Any capitalized term used and not defined in this Amendment shall have the meaning given to such term in the Agreement.

3. In the event of a conflict between the Agreement and this Amendment, the terms and conditions of this Amendment shall prevail. Except to the extent as amended herein, all other terms of the Agreement shall remain the same and are hereby ratified and affirmed by the Parties.

4. This Amendment may be executed in two or more counterparts, each of which shall be deemed to be an original, but all of which together shall constitute the same Amendment.

[Remainder of Page Intentionally Left Blank]

TUESDAY, OCTOBER 6, 2026
OFFICE OF THE BOARD OF COMMISSIONERS

IN WITNESS WHEREOF, the Parties have caused this Amendment to be executed by their duly authorized representatives as of October 6, 2026.

BOARD OF COUNTY COMMISSIONERS OF PICKAWAY COUNTY, OHIO

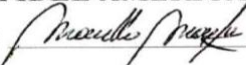
By: 
Jay H. Wippel
Pickaway County Commissioner


Harold Henson
Pickaway County Commissioner


Gary Scherer
Pickaway County Commissioner

Jayme Hartley Fountain
Pickaway County Prosecutor
Approved-as-to-form

SOFIDEL AMERICA CORPORATION

By: 
Print Name: MARCELLO MARTANO
Title: VICE PRESIDENT

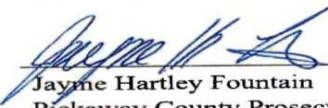
IN WITNESS WHEREOF, the Parties have caused this Amendment to be executed by their duly authorized representatives as of October 6, 2026.

BOARD OF COUNTY COMMISSIONERS OF PICKAWAY COUNTY, OHIO

By: _____
Jay H. Wippel
Pickaway County Commissioner

Harold Henson
Pickaway County Commissioner

Gary Scherer
Pickaway County Commissioner


Jayme Hartley Fountain
Pickaway County Prosecutor
Approved-as-to-form

SOFIDEL AMERICA CORPORATION

By: _____
Print Name: _____
Title: _____

Exhibit A

Pickaway County, Ohio Enterprise Zone Agreement Executed June 28, 2016

TUESDAY, OCTOBER 6, 2026
OFFICE OF THE BOARD OF COMMISSIONERS
PICKAWAY COUNTY, OHIO

PICKAWAY COUNTY, OHIO, ENTERPRISE ZONE AGREEMENT

This agreement made and entered into by and between the Board of Commissioners, Pickaway County Ohio, with its main offices located at 139 West Franklin Street, Circleville, Ohio 43113, Hereinafter referred to as **PICKAWAY COUNTY**; and, Sofidel America a Corporation with its main offices located 1006 Marley Drive, Haines City, Florida, Hereinafter also referred as **ENTERPRISE**,

WITNESSETH;

WHEREAS, Pickaway County has encouraged the development of real property and the acquisition of personal property located in the area designated as an Enterprise Zone; and

WHEREAS, Sofidel America is desirous of a significant capital investment in the construction of a new (1,700,000 SF) one million, seven hundred thousand square foot facility tissue paper products manufacturing facility (hereinafter referred to as the "PROJECT") within the boundaries of the aforementioned Enterprise Zone, provided that the appropriate development incentives are available to support the economic viability of said PROJECT; and,

WHEREAS, the Board of Commissioners of Pickaway County, Ohio by Resolution adopted November 9, 1989, designated the area as an "Enterprise Zone" pursuant Chapter 5709 of the Ohio Revised Code; and,

WHEREAS, effective November 13, 1989, the Director of Development of the State of Ohio determined that the aforementioned area designated in said Commissioners Resolution contains the characteristics set forth in Section 5709.61(A) of the Ohio Revised Code and certified said area as an Enterprise Zone under said Chapter 5709; and,

WHEREAS, the Pickaway County Board of Commissioners having the appropriate authority for the stated type of project is desirous of providing Sofidel America with incentives available for the development of the PROJECT in said Enterprise Zone under Chapter 5709 of the Ohio Revised Code; and,

WHEREAS, Sofidel America has submitted a proposed agreement application (herein attached as Exhibit A) to Pickaway County said application (hereinafter referred to as "APPLICATION"); and,

WHEREAS, Sofidel America has remitted the required state application fee of \$750.00 made payable to the Ohio Development Services Agency with the application to be forwarded with the final agreement; and

WHEREAS, the Director of the Pickaway County Office of Development and Planning, Terry L. Frazier, and Pickaway Progress Partnership Economic Development Director Ryan Scribner has investigated the application of Sofidel America and has recommended the same to the Board of Commissioners of Pickaway County on the basis that Sofidel America is qualified by financial responsibility and business experience to create and preserve employment opportunities in said Enterprise Zone and improve the economic climate of Pickaway County; and,

WHEREAS, the project site as proposed by Sofidel America is located in the Logan Elm Local School District and the Pickaway-Ross CTC, and the Board of Education of the Logan Elm Local School District and the Pickaway-Ross CTC have been notified in accordance with Section 5709.83 and been given a copy of the APPLICATION; and

WHEREAS, pursuant to Section 5709.62(C), 5709.63(A) or 5709.632 and in conformance with the format required under Section 5709.631 of the Ohio Revised Code, the parties hereto desire to set forth their agreement with respect to matters hereinafter contained; NOW,

THEREFORE, in consideration of the mutual covenants hereinafter contained and the benefit to be derived by the parties from the execution hereof, the parties herein agree as follows:

1. Sofidel America shall construct a new 1 million, seven hundred thousand square foot (1.7 million SF) facility at Pittsburgh Road, Pickaway Township, Pickaway County, Ohio, to house its manufacturing operation.

In addition, Sofidel America will install new machinery and equipment at an estimated investment of \$151,200,000 to \$154,200,000.

TUESDAY, OCTOBER 6, 2026
OFFICE OF THE BOARD OF COMMISSIONERS
PICKAWAY COUNTY, OHIO

The PROJECT will begin –July 2016 and all acquisition, construction and installation of the main equipment will be completed by –December 2018.

This PROJECT establishes a significant new investment with an estimated total project investment of \$265,740,000 to \$273,060,000.

2. Sofidel America shall create the equivalent of 290 new full-time permanent job opportunities at the aforesaid facility.

The job creation period begins in January 2017 and all jobs will be in place by December 31, 2020

Sofidel America currently has no employees in the State of Ohio.

This increase in the number of employees will result in approximately \$12,820,000 (twelve million, eight hundred twenty thousand dollars) of additional annual payroll for Sofidel America.

3. Sofidel America shall provide to the proper Tax Incentive Review Council any information reasonably required by the council to evaluate the enterprise's compliance with the agreement, including returns filed pursuant to section 5711.02 of the Ohio Revised Code if requested by the council.
4. Pickaway County hereby grants Sofidel America a tax exemption for real property improvements made to the PROJECT site pursuant to Section 5709.62, 5709.63 or 5709.632 of the Ohio Revised Code and shall be in the following amount: One hundred percent (100%) tax exemption of the assessed value for real property for a period of fifteen (15) years.

The exemption commences the first year for which the real property would first be taxable were that property not exempted from taxation. No exemption shall commence after December 31, 2018 nor extend beyond December 31, 2033.

Sofidel America must file the appropriate tax forms (DTE 23) with the County Auditor and (#913) with the State Department of Taxation to effect and maintain the exemptions covered in the agreement. The #913 Ohio tax form must be filed annually.

5. Beginning with the first year for which the real property would first be taxable were that property not exempted from taxation and during the term of said exemption, Sofidel America shall pay an annual fee equal to the greater of one percent of the dollar value of incentives offered under the agreement or five hundred dollars: provided, however, that if the value of the incentives exceeds two hundred fifty thousand dollars, the fee shall not exceed two thousand five hundred dollars.

The fee shall be made payable to Pickaway County once per year for each year the agreement is effective on or before March 31. The fee is to be paid to the Treasurer of Pickaway County. This fee shall be deposited in a special fund created for such purpose

and shall be used exclusively for the purpose of complying with section 5709.68 of the revised code and by the tax incentive review council created under section 5709.85 of the revised code exclusively for the purposes of performing the duties prescribed under that section.

Sofidel America shall pay an annual contribution to the Logan Elm Local School District of ten thousand dollars (\$10,000) once per year for each year the agreement is effective on or before March 31.

6. Sofidel America shall pay such real and tangible personal property taxes as are not exempted under this agreement and are charged against such property and shall file all tax reports and returns as required by law. If Sofidel America fails to pay such taxes or file such returns and reports, all incentives granted under this agreement are rescinded beginning with the year for which such taxes are charged or such reports or returns are required to be filed and thereafter.
7. Pickaway County shall perform such acts as are reasonably necessary or appropriate to effect, claim, reserve, and maintain exemptions from taxation granted under this agreement including, without limitation, joining in the execution of all documentation and providing any necessary certificates required in connection with such exemptions.
8. If for any reason the Enterprise Zone designation expires, the Director of the Ohio Development Services Agency revokes certification of the zone, or Pickaway County revokes the designation of the zone, entitlements granted under this agreement shall continue for the number of years specified under this agreement, unless Sofidel America materially fails to fulfill its obligations under this agreement and Pickaway County terminates or modifies the exemptions from taxation granted under this agreement."
9. If Sofidel America materially fails to fulfill its obligations under this agreement, or if Pickaway County determines that the certification as to delinquent taxes required by this agreement is fraudulent, Pickaway County may terminate or modify the exemptions from taxation granted under this agreement."
10. Sofidel America hereby certifies that at the time this agreement is executed, Sofidel America does not owe any delinquent real or tangible personal property taxes to any taxing authority of the State of Ohio, and does not owe delinquent taxes for which Sofidel America is liable under Chapter 5733., 5735., 5739., 5741., 5743., 5747., or 5753. of the Revised Code, or, if such delinquent taxes are owed, Sofidel America currently is paying the delinquent taxes pursuant to an undertaking enforceable by the State of Ohio or an agent or instrumentality thereof, has filed a petition in bankruptcy under 11 U.S.C.A. 101, et seq., or such a petition has been filed against Sofidel America. For the purposes of the certification, delinquent taxes are taxes that remain unpaid on the latest day prescribed for payment without penalty under the chapter of the Revised Code governing payment of those taxes."
11. Sofidel America affirmatively covenants that it does not owe: (1) any delinquent taxes to the State of Ohio or a political subdivision of the State; (2) any moneys to the State or a state agency for the administration or enforcement of any environmental laws of the

**TUESDAY, OCTOBER 6, 2026
OFFICE OF THE BOARD OF COMMISSIONERS
PICKAWAY COUNTY, OHIO**

State; and (3) any other moneys to the State, a state agency or a political subdivision of the State that are past due, whether the amounts owed are being contested in a court of law or not.

12. Sofidel America and Pickaway County acknowledge that this agreement must be approved by formal action of the legislative authority of Pickaway County as a condition for the agreement to take effect. This agreement takes effect upon such approval.
13. Pickaway County has developed a policy to ensure recipients of Enterprise Zone tax benefits practice non-discriminating hiring in its operations. By executing this agreement, Sofidel America is committing to following non-discriminating hiring practices acknowledging that no individual may be denied employment solely on the basis of race, religion, sex, disability, color, national origin, or ancestry.
14. Exemptions from taxation granted under this agreement shall be revoked if it is determined that Sofidel America, any successor enterprise, or any related member (as those terms are defined in Section 5709.61 of the Ohio Revised Code) has violated the prohibition against entering into this agreement under Division (E) of Section 3735.671 or Section 5709.62, 5709.63, or 5709.632 of the Ohio Revised Code prior to the time prescribed by that division or either of those sections.
15. Sofidel America affirmatively covenants that it has made no false statements to the State or local political subdivision in the process of obtaining approval for the Enterprise Zone incentives. If any representative of Sofidel America has knowingly made a false statement to the State or local political subdivision to obtain the Enterprise Zone incentives, Sofidel America shall be required to immediately return all benefits received under the Enterprise Zone Agreement pursuant to ORC Section 9.66 (C)(2) and shall be ineligible for any future economic development assistance from the State, any state agency or a political subdivision pursuant to ORC Section 9.66(C)(1). Any person who provides a false statement to secure economic development assistance may be guilty of falsification, a misdemeanor of the first degree, pursuant to ORC 2921.13(D)(1), which is punishable by a fine of not more than \$1,000 and/or a term of imprisonment of not more than six months.
16. This agreement is not transferrable or assignable without the express, written approval of Pickaway County.

IN WITNESS WHEREOF, the Board of Commissioners, Pickaway County Ohio, and pursuant to Resolution No. PC-062816-4 has caused this instrument to be executed this 28th day of June, 2016; and, Sofidel America by Simone Capuano, its Chief Technical Officer, has caused this instrument to be executed on this 28th day of June, 2016.

Pickaway County Board of Commissioners

By Harold Henson
Harold Henson, President
By Jay H. Wippel
Jay H. Wippel
By Brian S. Stewart
Brian S. Stewart

Sofidel America

By Simone Capuano
Title CHIEF TECHNICAL OFFICER

Approved as to form:

Judy C. Wolford
Pickaway County Prosecutor

A copy of this agreement must be forwarded to the Ohio Departments of Taxation and Ohio Development Services Agency within fifteen (15) days of approval to be finalized.

Voting on the motion was as follows: Commissioner Wippel, yes; Commissioner Henson, yes; Commissioner Scherer, yes. Voting No: None. Motion carried.

Attest: Brandy Stewart, Clerk

**In the Matter of
Job and Family Services Contract Listing
New or Amended Contracts for July - September 2026:**

TUESDAY, OCTOBER 6, 2026
OFFICE OF THE BOARD OF COMMISSIONERS
PICKAWAY COUNTY, OHIO

Pursuant to the Pickaway County Board of Commissioners’ Resolution of June 23, 2003, below is the list of agreements entered into, approved and otherwise executed by the Pickaway County Department of Job & Family Services and approved by the Pickaway County Board of Commissioners, The approved list contains the name of the party or parties with whom the agreement has been made, the purpose of the agreement, the commencement date and termination date of the agreement, and the compensation specified by the agreement.

Commissioner Harold Henson offered the motion, seconded by Commissioner Gary Scherer, to approve the following contract listing:

Pickaway County Job & Family Services
New or Amended Contracts
July – September 2026

PCJFS New or Amended Contracts for July - Sept 2026				
Organization/Agency	Contract Purpose	Effective Date	Termination Date	Contract Value
Pickaway Ross Career & Technology	TANF CCMEP	7/1/2026	6/30/2027	Not to exceed \$70,000
Pickaway Ross Career & Technology	WIOA CCMEP	7/1/2026	6/30/2027	Not to exceed \$40,000
Sojourners Care Network	Purchased Foster Home	7/1/2026	6/30/2027	Per Diem \$74.74- \$88.04
Christian Children's Home of Ohio	Purchased Foster Home	7/1/2026	6/30/2027	Per Diem \$75.59- \$575.00
Quadiant	Postage Meter Maintenance Agreement	8/29/2025	8/28/2028	\$2674.92/year for maintenance/\$648.00 / year meter rental
Necco Center (ENA)	Purchased Foster Home	7/1/2026	6/30/2027	Per Diem \$993.00
Eastway Corp/Northcutt Residential	Purchased Foster Home	9/9/2026	6/30/2027	Per Diem \$524.00- \$890.00
New Mercy Outreach	Purchased Foster Home	7/1/2026	6/30/2027	Per Diem \$137.32- \$175.05

Voting on the motion was as follows: Commissioner Wippel, yes; Commissioner Henson, yes; Commissioner Scherer, yes. Voting No: None. Motion carried.

Attest: Brandy Stewart, Clerk

In the Matter of
Out of County Travel Approved
For Job & Family Services Employees
Addendum for October - 2026:

The Commissioners reviewed and signed the Addendum for the October 2026 Out-of-County Travel Authorization for Job & Family Services employees to attend additional various meetings, training sessions, and to conduct home visitations throughout the month of October 2026, the additional cost is \$104.40. Commissioner Harold Henson offered the motion, seconded by Commissioner Gary Scherer, to approve the Addendum of October 2026 JFS Out-of-County Travel Authorization.

Voting on the motion was as follows: Commissioner Wippel, yes; Commissioner Henson, yes; Commissioner Scherer, yes. Voting No: None. Motion carried.

Attest: Brandy Stewart, Clerk

In the Matter of
PY 2026 Community Development Block Grant
Contract With CDC Of Ohio for Administration

TUESDAY, OCTOBER 6, 2026
OFFICE OF THE BOARD OF COMMISSIONERS
PICKAWAY COUNTY, OHIO

**Of PY 2026 CDBG Allocation and Neighborhood
Revitalization Programs:**

Harold Henson offered the motion, seconded by Commissioner Gary Scherer, to approve and authorize Commissioner Jay Wippel to execute the PY 2026 Community Development Block Grant Contract with CDC of Ohio for Administration of PY 2026 Community Development Block Grant (CDBG) Allocation and Neighborhood Revitalization Programs.

Voting on the motion was as follows: Commissioner Wippel, yes; Commissioner Henson, yes; Commissioner Scherer, yes. Voting No: None. Motion carried.

Attest: Brandy Stewart, Clerk

**In the Matter of
Tax Incentive Review Councils' Recommendation
To Continue Current Tax Incentives:**

The Tax Incentive Review Council met on August 31st to review the current Pickaway County Tax Incentives. These incentives are granted in both Northern and Southern Community Reinvestment Areas, as well as Enterprise Zones, also located in the northern and southern portions of the county. TIRC recommended to the Commissioners to continue all current tax incentives through the next tax year, as all subject companies were meeting the employment and investment requirements outlined in their perspective CRA or EZ agreement. The Commissioners voted to continue all current tax incentives.

Commissioner Gary Scherer offered the motion, seconded by Commissioner Harold Henson, to approve Tax Incentive Review Council's recommendation to continue all current tax incentives in the County.

Voting on the motion was as follows: Commissioner Wippel, yes; Commissioner Henson, yes; Commissioner Scherer, yes. Voting No: None. Motion carried.

Attest: Brandy Stewart, Clerk

**In the Matter of
Accurate Quote for
Pickaway County Fairgrounds:**

Commissioner Gary Scherer offered the motion, seconded by Commissioner Harold Henson, to approve the following quote from Accurate for a refrigerant leak in the Herritage House Doas System in the amount of \$4,660.00. Upon approval the service technician will perform a leak search using nitrogen to identify and locate the source of the refrigerant leak. Once the leak has been located, our technician will make the necessary repairs within the approved scope, pressure test the system, pull the system into a vacuum, and recharge the system with R-410A refrigerant. Our technician will then test the unit to verify proper refrigeration operation.

Voting on the motion was as follows: Commissioner Wippel, yes; Commissioner Henson, yes; Commissioner Scherer, yes. Voting No: None. Motion carried.

Attest: Brandy Stewart, Clerk

**In the Matter of
County Administrator Report:**

The following is a summary of the report provided by Marc Rogols, County Administrator:

following is a summary of the report provided by Marc Rogols, County Administrator:

- Health Insurance –
 - Matt Schoeppe (Wilson Partners) – Reliance Matrix update continues

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CEBCO comparison in progress

- Maintenance –
 - Courthouse replacement benches completed
 - Multiple buildings – Roof repairs completed
 - Brick repair – Service Center in progress
- Miscellaneous –
 - Monday, 10/05/26 Meeting with Spencer Bennett and Angela Karr.
 - Wednesday, 10/07/26 SWCD HR Meeting
 - Wednesday, 10/07/26 Elected Officials Meeting
 - Fairgrounds Lease – Meeting with Von still pending
 - Palmer Energy Report 10/01/26
 - CORSA Run Loss Report 09/30/26
 - Roundtown Players Liability Coverage Certificate
Requested due to meeting
Also requested from YMCA, and Soldiers Monumental
 - Accurate Proposal – Heritage Hall HVAC refrigerant leak
 - Employee Exit Form – Approval (present to Elected Officials 10/07/26)

In the Matter of
Weekly Dog Warden Report:

The weekly report for the Wright Poling/Pickaway County Dog Shelter was filed for the week ending October 3, 2026.

A total of \$315.00 was reported collected as follows: \$150 in adoptions, \$25 in redemptions; \$60 dog licenses, \$30 dog license late penalty, and \$50 microchip fees.

Seven (7) stray dogs were processed in; two (2) dogs were adopted.

With there being no further business brought before the Board, Commissioner Wippel offered the motion, seconded by Commissioner Henson, to adjourn.

Voting on the motion was as follows: Commissioner Wippel, yes; Commissioner Henson, yes; Commissioner Scherer, yes. Voting No: None. Motion carried.

Jay H. Wippel, President

Harold R. Henson, Vice President

Gary K. Scherer, Commissioner
BOARD OF COUNTY COMMISSIONERS
PICKAWAY COUNTY, OHIO

Attest: Brandy Stewart, Clerk