**CITY OF NORTH RIDGEVILLE**
**COMMUNITY REINVESTMENT AREA (CRA)**
**HOUSING COUNCIL MEETING**
**MAY 19, 2026**
**1:30 P.M.**

**CALL TO ORDER AND PLEDGE OF ALLEGIANCE:**

The meeting was called to order by Mayor Kevin Corcoran at 1:30 p.m. on Tuesday, May 19, 2026, in the City Hall Council Chambers, 7307 Avon Belden Road, North Ridgeville, OH 44039.

The Pledge of Allegiance was led by Mayor Kevin Corcoran.

**ROLL CALL:**

Present: Chairman Mayor Kevin Corcoran, Member Roxann Ramsey-Caserio, Member Robert Esper, Member Jennifer Swallow, Member James Smolik, and Councilman Bruce Abens.

Others Present: Finance Director April Wilkerson, Assistant Law Director Sean Kelleher, Director of Planning and Development Kim Lieber, and Assistant Clerk of Council Fijabi Gallam.

**APPROVAL OF MINUTES:**

Community Reinvestment Area (CRA) Housing Council Meeting Minutes dated April 9, 2025- Mayor Corcoran asked whether there were any corrections or objections. No corrections or objections were raised, and the minutes were approved as submitted.

**NEW BUSINESS:**

**<u>Community Reinvestment Area Annual Review 2025:</u>**

Mayor Corcoran provided an update on actions taken since the April 9, 2025 meeting. At that meeting, the Housing Council voted to recommend terminating the CRA abatement agreement with Isomer Group (Drug Mart) due to noncompliance. Legislation was subsequently introduced to City Council in May 2025, and a Committee of the Whole meeting was held on June 2, 2025. Prior to that public meeting, Isomer Group made the outstanding school donation payment of approximately $80,000, representing two years of missed payments. In light of the schools being made whole, City Council allowed the termination recommendation to die in committee, and the original agreement was permitted to stand as written.

Director Wilkerson presented two reports distributed in advance of the meeting: the Active Tax Incentive Agreements report and the Tax Incentive Performance Report for the period ending December 31, 2025. The report is attached to the minutes.

Director Wilkerson noted that all active CRA agreements currently in place—with the exception of RUF US Inc.—are governed under the City's prior ordinance. A new ordinance was passed in 2022 that changed the framework for analyzing CRA agreements, shifting the compliance basis from employee count to estimated payroll and income taxes paid. RUF US Inc. has not yet been included in the performance report because the Lorain County appraisal process is not yet complete. That review is expected in 2026, after which its abatement will formally begin.

Director Wilkerson noted that all businesses currently receiving abatement are meeting expectations with the sole exception of Isomer Group / Discount Drug Mart. Under the terms of the Isomer Group agreement, compliance is measured by employee count rather than payroll because the agreement predates the 2022 ordinance. For the 2025 reporting year, Isomer Group reported 36 full-time and 18 part-time employees. Director Wilkerson noted this is an increase from 2024, when they reported 23 full-time and 32 part-time employees, indicating the company has moved in a positive direction though remains short of its commitment.

Member Swallow asked whether Isomer Group had provided any explanation for the continued shortfall in employment.

Director Wilkerson indicated the filing had only just been received and that a detailed conversation had not yet taken place, though in prior discussions, Isomer Group's representative had remarked that the economy and lower-than-anticipated customer traffic were reasons the store had not grown to the point of needing to increase the number of employees.

Member Swallow wanted to know whether the City had the authority to amend the agreement to bring them into compliance.

Mayor Corcoran reminded everyone that Isomer Group wanted to renegotiate the amount it was paying the schools due to the store's performance. At that time, there was no reopening or renegotiation because the City did not want to jeopardize the original payment they agreed to the schools.

Member Caserio inquired about the actual payroll versus its estimated payroll for Isomer Group.

Director Wilkerson remarked that Isomer Group self-reported payroll for 2025 was $1,178,170, slightly above the reconciled 2024 figure of approximately $1,100,000, though the 2025 figure has not yet been reconciled through the Regional Income Tax Authority (RITA). The reconciled amount is not expected until early 2027.

Director Lieber inquired if Isomer Group has ever met their target.

Director Wilkerson responded that Isomer Group has never met their target and has 10 more years left on their abatement.

Mayor Corcoran added that Drug Mart had planned a larger store that was not built, which likely contributed to lower staffing levels among full-time employees.

Director Lieber expressed concern about continuing an agreement that benefits a company that has not met its contractual requirements after 5 years, with 10 years remaining. She advised the Housing Council to consider the kind of message it sends if it goes on to hold other companies accountable in the future. She explained that the negotiations would not benefit the City under the same agreement. She noted that if the agreement were restructured based on actual performance levels, Isomer Group would fall into a lower benefit tier, resulting in fewer years of abatement—and that, absent any agreement, the schools would simply receive full property tax revenue.

Mayor Corcoran questioned whether to allow Isomer Group to continue its abatement under its current terms. acknowledged that the situation remained unresolved. He expressed his concerns about the renegotiation and its effects on the Schools.

Director Wilkerson confirmed that the School's portion of the abatement is less than the donation; therefore, the School is making money on the donation.

Member Abens noted that one reason Isomer Group wanted to renegotiate was that the value of their property was not where they expected it to be. Member Abens added that when Isomer Group originally negotiated this, the building was going to be larger. He remarked that this would explain why the property did not come up to its value, which was Isomer Group's fault, not the City's.

Mayor Corcoran explained that he believed Isomer Group compared their numbers and outcome to Medina.

Member Smolik expressed that Isomer Group was not invited to the public meeting to state its case.

Member Abens asked whether Isomer Group was up to date on its payments to the schools.

Director Wilkerson explained that they were current.

Member Abens raised his concern about removing the abatement from Isomer Group because future organizations, such as Drug Mart, may not look good to the City. He added that it could affect the City's future and how other stores and organizations view North Ridgeville. He believed it may not be advisable to take the abatement away at this point since Isomer Group is current.

Member Swallow confirmed that the program s an incentive program. She added that North Ridgeville is underbuilt and there is land available. She believed the City does not face the same challenges as overbuilt communities, so she advised that it may not necessarily be a disincentive to new business. Member Swallow voiced her concerns about when the enforcement will start and stop.

Director Wilkerson asked if it would be reasonable to maybe reach out to the Isomer Group and make them aware that they are not meeting the obligation, and if they will be equally as incentivized to make the City whole as it did with the schools, or to threaten to remove the abatement in order to get that to happen. She reminded everyone that when the abatement was threatened last year, Isomer Group immediately made the schools whole. As a result, Isomer Group would work harder to ensure that either it increases employee numbers or it at least gets its estimated payroll to where it needs to be.

Mayor Corcoran remarked this would be a $400,000 discussion to meet the estimated $4,000 payment required to the City. (The difference between the estimated $1.5 million payroll requirement and the reconciled actual payroll of approximately $1.1 million, at 1% income tax).

Mayor Corcoran agreed that this conversation was worth having and suggested convening a follow-up meeting with Isomer Group representatives present so the Housing Council could hear their position directly. He noted that the Housing Council appears to be uncomfortable with the abatement as it stands given the failure to abide by its terms since the beginning.

Member Smolik agreed it would be good to hear from Isomer Group's point of view. He remarked that the whole point is to generate employment within the city and that is the ultimate goal. He remarked that it is necessary for a business to have employees working in North Ridgeville because those employees spend money there.

Moved by Swallow and seconded by Smolik to continue all active CRA abatement agreements, with the exception of the Isomer Group.

A voice vote was taken, and the motion carried.
Yes – 6 No – 0

Moved by Swallow and seconded by Smolik to defer discussion regarding the Isomer Group (Drug Mart) tax abatement agreement.

A voice vote was taken, and the motion carried.
Yes – 6 No – 0

**ADJOURNMENT:**

With no further business to address, the meeting was adjourned at 1:52 p.m.

Date Approved: July 20, 2026

Fijabi Gallam, MMC
Assistant Clerk of Council

CITY OF NORTH
Ridgeville
EST 1810

May 18, 2026

To: Housing Council Board

From: April Wilkerson, Director of Finance

Subject: Community Reinvestment Area Report

Enclosed please find a list of active tax incentive agreements and a status update for each active Community Reinvestment Area agreement for the period ending December 31, 2025.

Please let me know if you have any questions or concerns.

FINANCE DEPARTMENT
7307 Avon Belden Road
North Ridgeville, OH 44039
(440) 490-2086
nridgeville.gov

**City of North Ridgeville**
**Active Tax Incentive Agreements**
**As of December 31, 2025**

| Business Name | School Donation | Last Tax Effective Year | Agreement Term | Notes |
|---|---|---|---|---|
| **Community Reinvestment Agreements** | | | | |
| Rhenium Alloys, Inc | N/A | 2026 | 2012 / 15 yrs | 100% abatement through 2021 / 20% reduction anuually beginning 2022 / 2026 0% |
| Arc Terra | $2,500 thru 2025 | 2029 | 2020 / 10 yrs | 100% abatement through 2024 / 20% reduction anuually beginning 2025 / 2029 0% |
| Bright Path Kid's | $10,000 thru 2026 / $5,000 2027 | 2031 | 2022 / 10 yrs | 100% abatement through 2026 / 20% reduction anuually beginning 2027 to 80% / 2031 0% |
| Rudolph Libbe Group | N/A | 2033 | 2019 / 15 yrs | 100% abatement through 2028 / 20% reduction anuually beginning 2029 / 2033 0% |
| Lemmon & Lemmon - Danbury Senior Living | 50% of school abatement | 2034 | 2020 / 15 yrs | 100% abatement through 2029 / 20% reduction anuually beginning 2030 / 2034 0% |
| Progressive N. Ridgeville/Avenue at North Ridgeville | 50% of school abatement | 2034 | 2020 / 15 yrs | Abatement 100% through 2034 |
| Isomer Group / Discount Drug Mart | $40,000 thru 2031 / $25,000 thru 2033 | 2036 | 2022 / 15 yrs | Abatement 100% through 2036 |
| RUF US Inc. - Project completion 12/31/2025, Lorain County appraisal in 2026 | $10,000 | 2036 | 2026 / 10 yrs | 75% abatement through 2036 |
| **Tax Increment Financing Agreement** | | | | |
| Riddell, Inc. | 50% Income Tax - up to the abated amount | 2034 | 2034 | 25 year tax exemption |

**City of North Ridgeville**
**Tax Incentive Performance Report**
**Period Ending December 31, 2025**

| | Per Agreement | | | | Reported | |
|---|---|---|---|---|---|---|
| Active Community Reinvestment Area (CRA) | School Donation | Number of Employees | Estimated Payroll | Income Tax | Number of Employees | Meeting Expectations |
| Rhenium Alloys, Inc | None | 50 | $0 | $0 | 63 | Yes |
| Arc Terra | $2,500 | 10 | $700,000 | $7,000 | 18 | Yes |
| Bright Path Kids (Previously Young Explorer's) | $10,000 | 10 | $625,000 | $6,250 | 17 | Yes |
| Rudolph Libbe Group | None | 50 | $3,580,000 | $35,800 | 88 | Yes |
| Lemmon & Lemmon - Danbury Senior Living | 50% of abated tax ($92,917.63) | 50 | $2,166,596 | $21,666 | 53 | Yes |
| Progressive N. Ridgeville/Avenue at North Ridgeville | 50% of abated tax ($66,543.89) | 100/20 | $4,500,000 | $45,000 | 102 | Yes |
| Isomer Group / Discount Drug Mart | $40,000 | 53/8 | $1,500,000 | $15,000 | 36 | No |