



Voluntary Action Program 2019 Legislative Report



Division of Environmental Response and Revitalization
September 2020

Voluntary Action Program Annual Report to the Legislature

Summary of Activities in 2019

- No Further Action (NFA) letters were issued by certified professionals (CP)
- 22 Covenants Not to Sue (CNS) were issued by Ohio EPA for 574 acres of property
- Two properties entered the Memorandum of Agreement (MOA) track
- Seven NFA letters submitted in 2019 were selected for audit; 14 audits selected from previous years were completed
- Zero variances were requested
- No CNS' were revoked
- Total program cost was \$3.65 million
- Tax abatements reported from county auditors totaled \$6,468,563

Overview

Ohio's Voluntary Action Program (VAP), created in September 1994, was fully implemented in early 1997. The program was created to allow eligible participants a way to investigate possible environmental contamination, clean it up if necessary, and receive a promise from the State of Ohio (via a CNS) that no more cleanup is needed. Prior to the creation of this program, valuable land sat idle because fear of immense liability and clean-up costs deterred potential developers, businesses and banks. Some developers abandoned plans to clean up their contaminated properties because Ohio EPA, which must focus its efforts on the worst sites, could not make those properties a priority. By creating this program, Ohio recognized the need to remove the environmental and legal barriers that stalled redevelopment and reuse of contaminated properties.

This report provides an update of the program activities for 2019. For questions, contact the Division of Environmental Response and Revitalization at (614) 644-2924.

Definitions

VAP (Voluntary Action Program) — A program created to allow eligible participants to undertake a cleanup project without direct oversight and be assured the property meets specific environmental standards developed by Ohio EPA. Once cleanup is complete, the company receives a promise from the State of Ohio that no more cleanup is needed.

NFA letter (No Further Action) — Describes any environmental problems found at the site, how those environmental problems were investigated, mitigated if needed, and how the site meets applicable standards.

CP (Certified Professional) — A qualified, experienced professional such as an engineer, geologist or environmental scientist, who is certified by Ohio EPA to issue NFA letters.

CNS (Covenant Not to Sue) — Legal action issued by the director of Ohio EPA that protects the property owner or operator and future owners from being legally responsible for additional investigation and cleanup.

MOA (Memorandum of Agreement) — Agreement signed with U.S. EPA stating that sites cleaned under Ohio's VAP also receive comfort that U.S. EPA would not ask for additional cleanup if the volunteer incorporates public involvement and upfront oversight from Ohio EPA.

USD (Urban Setting Designation) — Designation granted by the director exempting the cleanup of ground water to drinking water standards in urbanized areas which rely on community water systems to supply residents with safe drinking water. Other possible exposures to contaminated water such as to wildlife or streams in the area still must be addressed.

Covenants Not to Sue

During 2019, Ohio EPA issued 22 Covenants Not to Sue. The following are examples of successful revitalization projects.

Former Joseph & Feiss/Hugo Boss Property – Cleveland, Ohio



The former Joseph & Feiss/Hugo Boss property, located at 2149 West 53rd Street, Cleveland, Ohio began manufacturing clothing in the 1870s. Manufacturing operations ceased at the property in 1998. Attempts to redevelop the property for residential use failed to come to fruition so the property fell into disrepair. The seven acres of commercial land has since been cleaned up and most of the former manufacturing buildings were demolished. The former administrative offices and warehouse structures were renovated and turned into the Menlo Park Academy School in 2017. State historic tax credits, Cuyahoga County brownfield funds, private funding, and donations made this \$17 million project possible. Ohio EPA's targeted brownfield assessment services also provided supplemental environmental assessments at the property.

Contaminants of concern found on the property included volatile organic compounds (VOC), semi-volatile organic compounds (SVOCs), and metals. Remediation activities that were conducted included soil removal, and land and ground water use prohibitions. Clean demolition debris and metal-impacted soil remains on the property and is contained under a 2- to 6-foot-thick engineered cap that will be maintained into the future.

A sub-slab vapor removal system was installed under the buildings to remove residual contamination from former dry-cleaning operations at the property. A risk mitigation plan protects workers should any future excavations occur at the property. A building occupancy limitation prohibition exists in an exterior area, southeast of the building due to residual ground water impacts. Following cleanup, a No Further Action Letter was issued for the property in September 2018. Ohio EPA issued a Covenant Not to Sue for the property in December 2019.

Menlo Park Academy is Ohio's only tuition-free K-8th grade school designed to serve the needs of gifted children. It offers flexible learning spaces with an innovative and accredited curriculum. The academy is a non-profit charter school relying on partial traditional state education funding and donations. It is the top-rated school for student achievement in Cleveland and ranks in the top one percent for Ohio.



Former Packaging Corporation of America Property – Rittman, Ohio

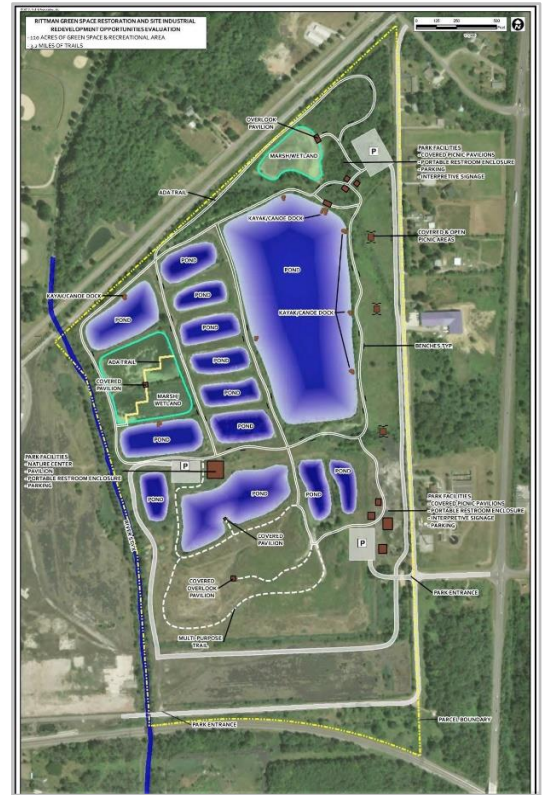
The former Rittman Paperboard manufacturing facility wastewater settling lagoons are being transformed into a 210-acre nature preserve and wetlands. The site is located at 100 South Industrial Avenue on the southeast edge of Rittman, Ohio.

The paper company began operations in 1903 to provide packaging for the adjacent Ohio Salt Company. The boxes used to contain the manufactured paper were lined with special clay coatings and other additives. As a result of the manufacturing processes, large quantities of process water containing paper fragments and clay were placed in settling/aeration lagoons east of the former plant and alongside the River Styx.

Operations ceased at the paper mill in 2006. A residual waste landfill located on the northern portion of the property accepted paperboard wastes and sludge materials from the settling ponds. The landfill was properly enclosed by Ohio EPA's Division of Materials and Waste Management in 2018. The landfill includes an engineered cap on top of the landfill waste and a slurry wall was constructed to manage leachate generated under the landfill.

The City of Rittman received \$2.5 million in Clean Ohio Conservation Funds in 2018 to assist in the reuse of this property. The city is currently working to create a nature preserve for recreational and educational use by the local community. More than 7.2 miles of hiking trails have been built or are planned. Wetland ponds will provide users with the opportunity for bird watching, kayaking, and canoeing. Local match dollars for the project were provided with in-kind services from local residents including brush clearance, tree trimming, removal of old power lines, and the building of pavilions and benches.

Contaminants of concern are primarily metals and non-hazardous substances like barium, calcium, chloride, iron, manganese, sodium, and sulfate. Portions of the property were historically filled with cinder material, but it was determined that the cinder did not pose an exposure risk as it meets applicable standards. Former lagoons were determined to meet applicable standards for both human and ecological exposures. No impacts were found to the adjacent River Styx. The ground water beneath the property was impacted by arsenic and a prohibition of ground water use was placed on the property. Once cleanup was complete, a No Further Action Letter was issued in May 2018. Ohio EPA issued the Covenant Not to Sue in April 2019.



Former Columbus Castings Property – Columbus, Ohio

Casting operations began at Buckeye Steel/Columbus Castings in 1902. The facility manufactured steel castings for railroad use, public transportation, and other markets. They specialized in railroad parts, mainly coupling mechanisms and undercarriages of railroad cars. The 72-acre site is located at 2211 Parsons on the near south side of downtown Columbus, Ohio. Operations began scaling down in 2000 with the facility's final closure in 2016. At its peak, the company employed more than 2,200 people.



A total of 27 areas on the property were evaluated for potential releases of hazardous substances or petroleum. These areas included the former foundry area, coal house, former rolling mill, waste storage areas, fueling stations, above ground storage tanks, electrical substations, foundry sand backfill, and dust baghouse. All buildings except one were demolished to prepare the site for redevelopment. All asbestos was identified and abated from structures prior to demolition. Soil was removed in five areas of the property to meet applicable standards. A small 1.2-acre portion of the property was capped to prevent exposures to lead impacted soil until final development plans are implemented. The landfill cap is subject to an operation and maintenance plan and agreement and is also subject to a risk mitigation plan to protect potential exposures to construction/excavation workers. No impacts to surface water were identified and no contamination has migrated off-property. A small area of ground water has been impacted by metals and volatile organic compounds. A ground water use restriction was put in place to prevent exposure to impacted ground water. In addition, the property is located within an Urban Setting Designation whereby potable use of ground water does not occur in the vicinity of the property. Following cleanup, a No Further Action Letter was issued in June 2019. The Ohio EPA issued the Covenant Not to Sue in September 2019.

Reich Brothers Holdings purchased the property in 2016. Their goal was to demolish the 1.8-million square feet of old industrial buildings that remained on the property, cleanup contamination, and prepare the site for commercial/industrial redevelopment. They obtained more than \$3.2 million in loans and grants from Jobs Ohio to assist in remediation activities totaling more than \$10 million invested in the property. Due to the property's large acreage and proximity to interstate highways, railroad, utilities, and infrastructure, the area attracted interest from commercial/light industrial warehouse developers. A St. Louis developer was prepared to purchase the property but backed out of the deal due to the recent economic uncertainties caused by the COVID-19 pandemic. The property owners are now committed to developing the property with at least two spec buildings ranging from 200,000 to 300,000 square feet to market for sale or lease as distribution and/or light manufacturing operations.



Proposed Distribution Center Property – Findlay, Ohio

The Proposed Distribution Center property is a former trap shooting range property that has been redeveloped by the Campbell Soup Supply Company. This property was formerly used as agricultural land and became home to a shooting range from the 1950s to 2017. The property is located on the north side of Findlay, Ohio and is surrounded by commercial/industrial property that has been developed in the last 40-years.

Impacts to the property included lead shot from the shooting range and petroleum contamination from a former oil well located on the property. Lead contaminated soil up to four feet deep was removed from the property. Crude-oil impacted soil near the former oil well was also removed. The oil well was properly closed and sealed in 1982. No impacts to ground water or surface water were found. Some residual lead contaminated soil remains below depths of four feet and a risk mitigation plan has been put in place to protect future construction workers from potential direct contact exposures during future construction/excavation activities. The property is also subject to a commercial/industrial land use restriction through an environmental covenant. The property was cleaned up and a No Further Action Letter was issued in July 2018. The Ohio EPA issued the Covenant Not to Sue in May 2019.

The Campbell Soup Supply Company LLC began construction of the 700,000+ square foot distribution warehouse facility in August 2017. Total investment was more than \$44 million for land acquisition, building construction, and equipment. The Blanchard Valley Port Authority assisted in the redevelopment by providing \$37.5 million in construction bonds. The facility is operated by the transportation and logistics firm DHL Supply Chain. The facility will complement Campbells manufacturing plants in Napoleon and Willard, Ohio and other regional facilities. More than 200 employees work at the facility.



Fenway Manor Apartments Property – Cleveland, Ohio

The Fenway Manor Apartments property is an historic building renovation located at 1986 Stokes Boulevard in Cleveland, Ohio. The historic structure was built in 1924 as a hotel in the University Circle District of Cleveland.

Prior to 1924, the property housed various commercial storefront and other apartments including a former laundry/dry-cleaning establishment. Adjacent property uses included another laundry/dry-cleaning facility in the 1940s and former gasoline filling stations to the north and south sides of the property from circa 1950s and 1920s, respectively. Asbestos-containing materials were removed from the building prior to renovation.

Environmental assessments on the property found sub-slab soil gas impacted with chlorinated solvents (i.e. trichloroethylene). All soil and ground water contaminants met applicable cleanup standards. Only elevated soil gas beneath the building exceeded standards. A sub-slab depressurization system was installed beneath the floor of the historic structure to remove all impacted air and ensure that indoor air inside the living spaces meets applicable standards. This system is monitored and maintained under an operation and maintenance (O&M) plan and agreement with Ohio EPA. Furthermore, an Environmental Covenant on the property allows for restricted residential land use through the maintenance of engineering controls established within the O&M plan. A risk mitigation plan also protects future construction/excavation workers from any potential exposures to soil gas contamination beneath the floor for any future construction activities that breach the existing floor. A No Further Action Letter was issued in September 2018, and Ohio EPA issued the Covenant Not to Sue in November 2019.



Fenway Manor Apartments were completely renovated in 2018 as low-income affordable housing for seniors and those with disabilities. More than \$25 million in renovations occurred to restore this historic structure and surrounding property. The entire project totaled \$39 million and was made possible with assistance from Low Income Housing and Historic Tax Credits. Fenway Manor offers affordable efficiency, 1- and 2-bedroom apartments. It is located near University Circle and offers many amenities including parks, concerts, museums, health care, and a bus line to downtown Cleveland. Social services activities, resident wellness programs, monthly food pantry distributions, and resident activities are also provided.

Summary of Covenants Not to Sue Issued in 2019

County	*NFA #	Site Name	Date CNS		Acreage	Volunteer	Site Address, City	Ohio EPA District
			Issued	CP Name, Number				
Cuyahoga	18NFA716	Fenway Manor Apartments, Cleveland	11/21/19	Bowyer, P CP362	0.385	Fenway Preservation Associates, LLC	1996 Stokes Blvd, Cleveland	NEDO
Cuyahoga	18NFA699	Voss Industries, Inc, Cleveland	01/04/19	Brown, M CP339	2.94	Voss Industries, LLC	2168 West 25th St, Cleveland	NEDO
Cuyahoga	18NFA702	Henninger Landfill, Cleveland	01/25/19	Garvey, J CP118	25	Western Reserve Land Conservancy	4103 Pearl Rd, Cleveland	NEDO
Cuyahoga	19NFA726	GMC Powertrain - Terminal Properties LLC	11/07/19	Gross, S CP192	23.65	Terminal Properties, LLC	5520 Chevrolet Blvd, Parma	NEDO
Cuyahoga	18NFA711	Flats East Development Phase 2, Cleveland	07/18/19	McKim, M CP249	11.88		1010 Front Ave., 1069 Front St., 1016 Main St., 996 Front Ave., 1036-1106 Old River Rd, 1146 Main, Cleveland	NEDO
Cuyahoga	19NFA732	Cuyahoga Heights Business Park	10/29/19	Pierce, Z CP391	4	4580 East 71st Street LLC	4582 East 71st Street, Cuyahoga Heights	NEDO
Cuyahoga	18NFA715	Joseph & Feiss/Hugo Boss Property, Cleveland	12/30/19	Zampino, J CP280	6.95	West 53rd Holdings, LLC	2149 West 53rd St, Cleveland	NEDO
Fairfield	19NFA723	BP Plant 69416, Lancaster	10/21/19	Roelker, R CP157	0.58	BP Products North America Inc.	238 Pierce Ave, Lancaster	CDO
Franklin	19NFA736	Buckeye Steel Castings, Columbus	09/05/19	Gross, S CP192	71.85	Jonathon Reich	2211 Parsons Ave, Columbus	CDO
Franklin	18NFA700	Gravity Project, Columbus	01/25/19	Lacher, M CP356	4.42	The Gravity Project LLC	500 W Broad St, Columbus	CDO
Franklin	18NFA719	Saunders Park	11/06/19	Mignery, T CP125	14.45	City of Columbus	1380 Atcheson St, Columbus	CDO
Franklin	19NFA725	Dry Cleaner, frmr, Great Eastern Shopping Center, Whitehall	09/19/19	Savage, B CP265	2.62	Great Eastern Owner Limited	904R S Hamilton Road, Whitehall	CDO
Franklin	18NFA713	Parsons Parc, Columbus	10/01/19	Zampino, J CP280	1.08	Parsons Parc, LLC	122 Parsons Ave, Columbus	CDO
Hancock	18NFA714	Proposed Distribution Center, frmr Jaquas Fine Guns, Findlay	05/08/19	Yarger, S CP343	73.96	Campbell Soup Supply Company, L.L.C	1000 Campbell Drive, Findlay	NWDO
Lorain	19NFA724	Lorain Plaza Shopping Center Portion of Parcel 0201006183018	11/07/19	Knecht, M CP105	1.36	TDI Lorain, LLC	3319 Oberlin Ave, Lorain	NEDO
Lorain	18NFA709	Tappan Stove Mfg Plt, Elyria	02/05/19	Montecalvo CP345	37.6	City of Elyria	856 Garden Street and 206-208 Woodford Ave, Elyria	NEDO
Mercer	18NFA721	BP Plant 69376, Fort Recovery	08/09/19	Roelker, R CP157	0.93	BP Products North America Inc.	2318 State Route 49, Fort Recovery	NWDO
Montgomery	17NFA682	Waynetowne Plaza Shopping Center	08/09/19	Ordeman, R CP348	14.83	Waynetowne Investments, LLC	7603,7635-7747 Old Troy Pike, Huber Heights	SWDO
Ottawa	19NFA731	Standard Products Co, Port Clinton	10/08/19	Gross, S CP192	19.38	Cooper Tire & Rubber Company and Oak Hill Port Clinton, LLC	215 Maple Street, Port Clinton	NWDO
Richland	18NFA704	Mansfield Foundry	02/27/19	Augustine, E CP255	17.68	City of Mansfield	500 N Main St, Mansfield	NWDO

County	*NFA #	Site Name	Date CNS Issued	CP Name, Number	Acreage	Volunteer	Site Address, City	Ohio EPA District
Stark	18NFA707	Generator Bldg at Aultman Hospital, Canton	01/04/19	Knecht, M CP105	0.66	Aultman Health Foundation, The Brewer-Garrett Company	Northeast of Intersection of Bedford Ave SW and 7th Street SW, Canton	NEDO
Wayne	18NFA708	Packaging Corp of America, Rittman	04/30/19	Egan, K CP259	238.26	Urban Renewables II, LLC	100 Industrial Ave, Rittman	NEDO

*Indicates applicable standards were established through performance of a Site-Specific Risk Assessment rather than the generic numerical standards provided in OAC 3745-300-08

NOTE: Ohio EPA Districts: CDO = Central District (Columbus); NEDO = Northeast District (Twinsburg); NWDO = Northwest District (Bowling Green); SEDO = Southeast District (Logan); SWDO = Southwest District (Dayton)

VAP Memorandum of Agreement Track

The MOA track program incorporates public involvement and up-front oversight into the existing VAP process. Volunteers who follow this track of the VAP obtain both a CNS from Ohio EPA and assurance that U.S. EPA will not require any additional cleanup at the site. Two properties entered the MOA track in 2019. The original VAP process, known as the classic VAP track, is also available to volunteers who are not seeking federal assurance and prefer not to incorporate up-front Agency oversight or public involvement into the voluntary cleanup process.

VAP staff created procedures and documents to assist volunteers and CPs through a voluntary action that meets both the traditional VAP requirements and the additional public involvement and Ohio EPA review requirements for the MOA track. Detailed information about the VAP's MOA track process, including a copy of the MOA between Ohio EPA and U.S. EPA, can be found at epa.ohio.gov/portals/30/vap/docs/MOA%20Track.pdf.

Properties that Entered the MOA Track in 2019

County	Property Name - Address, City	Volunteer	Date Entered MOA Track
Cuyahoga	Zaclon, Cleveland – 2981 Independence Rd, Cleveland, OH 44115	Independence Land Development Co	April 5
Richland	Therm-O-Disc Inc Mansfield – 1320 S Main St, Mansfield, OH 44907	Emerson	May 20

Audits of No Further Action Letters

The VAP is required to audit at least 25 percent of the NFA letters submitted to Ohio EPA during the previous calendar year. NFA letters may also be audited on a discretionary basis. Ohio Administrative Code 3745-300-14 defines the audit pools and the selection process. The random audit pool and discretionary audit pool are established annually from the previous year's NFA letters that requested a CNS. Another audit type, a compliance audit, may be conducted at any time for any NFA letter with a CNS.

NFA letters selected for audit from the random audit pool must follow the audit review procedures of a Tier I/Tier II audit outlined in the rule. Both the discretionary audits and compliance audits follow the procedures of a Tier I/Tier II audit, but the program also has the flexibility within the rule to deviate from those procedures. The Tier I audit involves the review and analysis of the NFA letter and supporting documents and includes a property walkover. The Tier II audit is performed, as needed, following completion of a Tier 1. A Tier II audit typically consists of a physical inspection and field investigation to confirm applicable standards were met.

Seven audits of NFA letters requesting a CNS submitted during the previous year (2019) were initiated. The following table summarizes the name and address of the properties audited, the NFA number, the basis for selecting the property for audit, and the status of the audit. Ten audits initiated in previous years were completed in 2019.

NFA Letters Received in 2019 Selected for Audit in 2020

County	Project Name	Address	Volunteer	NFA #	District	Audit Pool
Franklin	Founder's Park	W Fifth Ave and Perry St, Columbus	WTD Development, LLC; Founders Park Condos, LLC; Founders Park Apartments, LLC; The Harrison Market Community Authority; Harrison West Senior Living, LLC; M/I Homes of Central Ohio, LLC; Perry Street Hotel Acquisitions, LL	19NFA746	CDO	Discretionary
Hamilton	MCC Norwood - North	4500 Beech St, Northwood	MCC-Norwood, LLC	19NFA727	SWDO	Random
Hamilton	Sanker Boulevard Property	2000 Joseph E Sanker Blvd, Norwood	Southern Ohio MOB Partners LLC	19NFA738	SWDO	Random
Franklin	Former Dry Cleaning at Great Eastern Shopping Center	904R S Hamilton Road, Whitehall	Great Eastern Owner Limited	19NFA725	CDO	Random
Hamilton	Walworth Avenue Property	2927 through 3121 (odd) Walworth Ave, Cincinnati	East End Developers, LLC	19NFA754	SWDO	Random
Wayne	Rittman Paperboard West	100 Industrial Ave, Rittman	Urban Renewables II, LLC	19NFA742	NEDO	Random
Lorain	Lorain Plaza	3319 Oberlin Ave, Lorain	TDI Lorain, LLC	19NFA724	NEDO	Random

VAP Expenditures for Calendar Year 2019

Personnel	
Fund 4R9 - VAP Fund	\$762,422
Hazardous Waste Management Fund (505)	\$1,329,830
Environmental Protection Fund (5BC)	\$1,123,438
U.S. EPA Grants (Federal dollars)	\$87,269
Clean Ohio (5S10)	\$13,427
Total Cost of Personnel	\$3,316,387
Maintenance of the Program	
Fund 4R9 - VAP Fund	\$68,415
Hazardous Waste Management Fund (505)	\$49,327
Environmental Protection Fund (5BC)	\$196,372
U.S. EPA Grants (Federal dollars)	\$291
Clean Ohio (5S10)	\$679
Total Cost of Maintenance	\$315,084
Equipment	
Fund 4R9 - VAP Fund	\$2,400
Hazardous Waste Management Fund (505)	\$1,368
Environmental Protection Fund (5BC)	\$10,000
U.S. EPA Grants (Federal dollars)	-
Total Cost of Equipment	\$13,768
Contractual and Other	
Fund 4R9 - VAP Fund	\$780
Hazardous Waste Management Fund (505)	\$ 5,659
Environmental Protection Fund (5BC)	-
U.S. EPA Grants (Federal dollars)	-
Total Cost of Contractual and Other	\$6,439
Total VAP Program Cost	\$3,651,678

VAP Revenues for Calendar Year 2019

VAP Administration Fund Revenue	
Certified Professional Fees	\$236,940
Certified Laboratory Fees	\$12,427
No Further Action (NFAs) Fees	\$532,048
Technical Assistance Cost Recovery	\$780,048
CP Training Reimbursements	-
AGO Collected	-
Misc. - Intra-governmental, photocopying, etc.	\$1,907
Clean Ohio Funded NFA Reimbursements and Interest	-
Total VAP Administration Fund Revenue	\$1,563,371

Tax Abatements in 2019

According to Ohio Revised Code 5709.87, parcels included in a Covenant Not to Sue (CNS) issued by the Director of Ohio EPA are exempt from the increase in assessed value between commencement of remedial activities and issuance of the CNS. The exemption allows for a 10-year abatement period. The following is a list of the counties with parcels eligible for tax exemption and the amount of taxes abated.

County	Number of properties	Taxes abated in 2017
Allen	1	*
Ashland	4	\$5,990.00
Ashtabula	6	\$0.00
Athens	1	*
Auglaize	1	\$2,928.64
Belmont	3	*
Butler	9	*
Champaign	2	\$770.00
Clark	2	\$156,030
Clermont	1	\$0.00
Clinton	1	*
Columbiana	2	*
Coshocton	2	*
Crawford	1	\$0.00
Cuyahoga	73	\$2,711,044.26
Darke	1	\$0.00
Delaware	1	*
Erie	5	\$0.00
Fairfield	4	*
Franklin	139	\$1,816,606.65
Fulton	1	\$0.00
Geauga	3	\$0.00
Greene	4	\$89,872.89
Hamilton	30	\$383,162.76
Hancock	2	\$15,325.00
Hardin	1	\$0.00
Henry	1	\$0.00
Hocking	1	\$0.00
Huron	1	*
Jackson	3	\$0.00
Jefferson	3	*
Knox	1	\$0.00
Lake	5	\$3,217.00
Lawrence	4	\$2,347.38
Licking	1	*
Lorain	10	\$263,415.12
Lucas	15	\$8,465.89
Mahoning	8	\$0.00
Marion	2	*
Medina	1	\$0.00
Mercer	1	\$0.00
Miami	2	*
Montgomery	17	\$972,814.60
Ottawa	1	\$3,304.68
Perry	2	*
Pickaway	1	\$0.00
Portage	7	*
Putnam	1	\$0.00
Richland	5	\$0.00

County	Number of properties	Taxes abated in 2017
Ross	1	\$0.00
Sandusky	2	\$0.00
Scioto	5	\$31,100.00
Seneca	4	*
Stark	6	*
Summit	22	\$0.00
Trumbull	5	*
Tuscarawas	1	\$2,168.84
Van Wert	1	\$0.00
Wayne	2	\$0.00
Williams	2	\$0.00
Wood	1	\$0.00
Wyandot	1	\$0.00
Totals	446	\$6,468,563.71

*County did not provide a report



Ohio Environmental Protection Agency
P.O. Box 1049
Columbus, Ohio 43216-1049
(614) 644-3020
www.epa.ohio.gov

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