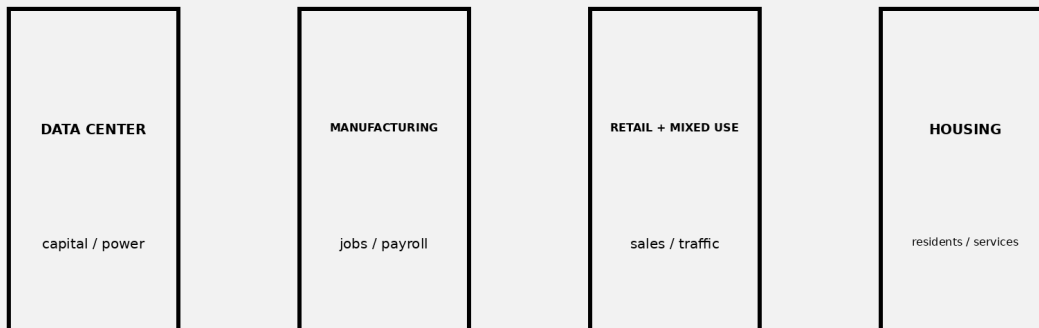


BUTLER COUNTY LAND-USE FISCAL PRODUCTIVITY

Where data centers fit among manufacturing, warehousing, retail, mixed-use, medical and residential development

ONE ACRE CAN PRODUCE VERY DIFFERENT PUBLIC VALUE



Taxes | Jobs | Payroll | Traffic | Services | Water | Electricity

A neutral, evidence-based comparison for Butler County, Ohio

Current-law analysis plus an alternative scenario in which Ohio real-property taxes are abolished

Prepared October 2026

About this report

This report is designed to help readers compare the fiscal and service characteristics of different land uses in Butler County without arguing for or against any one category. Data centers are the central case study because they combine unusually high capital value with unusually low employment density and unusually high electrical demand.

The report is intentionally layered: each major section begins with a plain-language takeaway, followed by tables, charts, caveats and source notes for readers who want to examine the details.

Accessibility and interpretation

Charts include labels and captions so the main point is not conveyed by color alone. Tables use explicit headers. URLs are printed in full in the Sources section and are also clickable. All margins are 1 inch, and the report was visually checked after PDF conversion for clipped or overlapping content.

How to read the confidence labels

Label	Meaning
V - Verified	Directly reported in a public or official source.
C - Calculated	Arithmetic using verified inputs.
E - Estimated / modeled	A transparent scenario or benchmark, not an observed site-specific result.
U - Unavailable	Not established well enough from public online records to publish as a number.

Report map

- Executive summary - the main findings in plain English
- Land-use comparison - jobs, payroll, taxes and density
- Project Mila - 30-year fiscal lifecycle under current law
- Alternative no-real-property-tax scenario
- Traffic, public services, water and electricity
- Retail and housing - why they require different metrics
- What data centers do well - and where they rank lower
- Methodology, limitations and complete resource links

AI assistance and important disclaimer

This report was researched, compiled, and drafted with the assistance of artificial intelligence (AI). AI-generated analysis may contain inaccuracies or incomplete interpretations.

Every effort has been made to ensure the accuracy of the information presented. However, errors, omissions, outdated information, or differences in interpretation may occur. This report is provided for general informational purposes. Readers should independently verify information before relying on it for legal, financial, tax, voting, or other important decisions.

Executive summary

Bottom line

Data centers occupy a distinct fiscal niche. Under today's Ohio tax structure, a high-value data-center campus can generate substantial property-related revenue while creating relatively little daily traffic, school enrollment or resident-driven service demand. In exchange, it typically produces far fewer permanent jobs and less payroll per acre than manufacturing, healthcare, warehousing or diversified commercial development, and it can require extraordinary electric capacity.

In the Butler County examples studied, Project Mila in Trenton is strong on capital/property-related revenue and low operating traffic. Koch Foods is far stronger on jobs and payroll per acre. Amazon's Monroe fulfillment center sits between those two on employment intensity. Liberty Township's JEDD demonstrates the value of diversified commercial land, while retail and housing introduce revenue streams - and service costs - that industrial-only comparisons miss.

Example	Land	Jobs / units	Density	Payroll density	Fiscal note
Project Mila data center	141 ac	120 jobs	0.85 jobs/ac	\$63,830 payroll/ac	~\$10,445/ac core recurring public revenue during CRA (projected)
Koch Foods manufacturing expansion	18.1 ac	600 new jobs	33.1 jobs/ac	\$1.16M payroll/ac	>\$17,400/ac municipal income tax; property-related revenue excluded
Amazon Monroe fulfillment	68.52 ac	1,000+ jobs	14.6+ jobs/ac	\$390K payroll/ac	>\$7,790/ac municipal income tax; property-related revenue excluded
Liberty JEDD I mixed commercial	685 ac	9,780 district jobs	14.3 jobs/ac	U	\$6,100/ac actual 2025 JEDD revenue

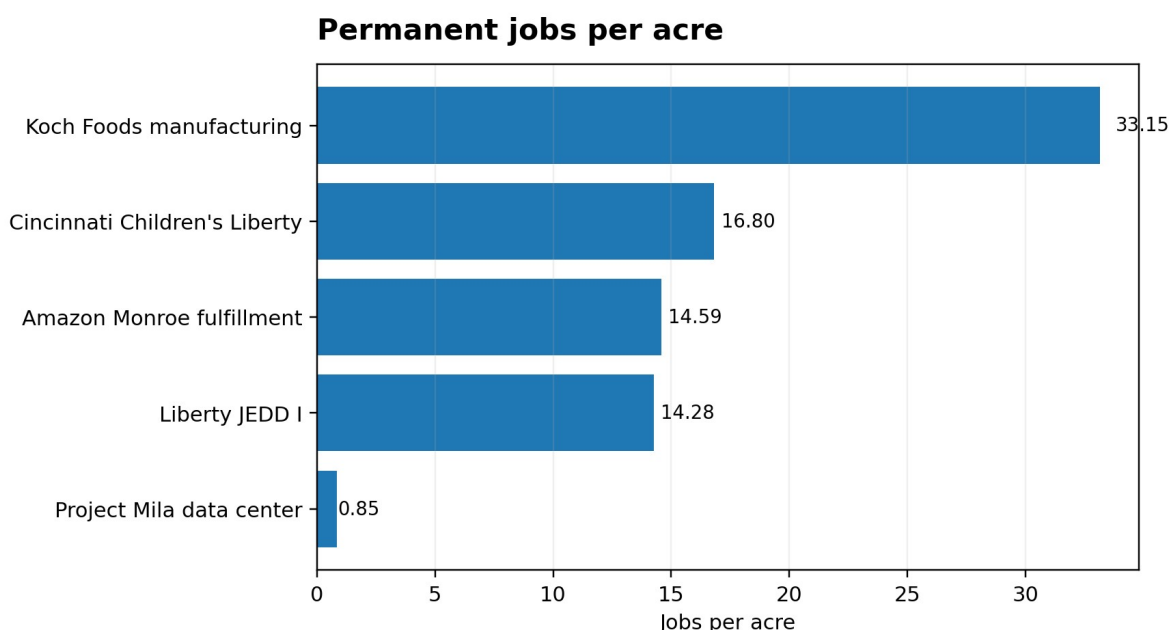
Example	Land	Jobs / units	Density	Payroll density	Fiscal note
Cincinnati Children's Liberty	61 ac	1,025 current jobs	16.8 jobs/ac	U	Tax treatment differs because of nonprofit status
Noble Apartments multifamily	11.04 ac	331 units	30.0 units/ac	N/A	Current stabilized tax bill not verified
Millikin Rd. single-family proposal	88.05 ac	110 homes	1.25 units/ac	N/A	Residential tax yield depends heavily on assessed value and density

Table 1. Local examples used throughout the report. Different rows have different degrees of completeness; the detailed sections explain what is and is not included.

- Project Mila's current CRA agreement estimates 120 full-time jobs and \$9 million in annual payroll by the end of 2035; the agreement explicitly describes those as good-faith estimates that may rise or fall. [S5]
- Trenton's full-buildout fiscal model projects about \$1.34 million per year in property-related receipts to Trenton and Edgewood during the 15-year CRA, rising to about \$4.88 million per year after the CRA ends. [S3]
- The approved Mila traffic study forecasts 643 weekday trips at full buildout - roughly 4.6 trips per acre. [S4]
- Koch Foods' expansion created 600 new jobs and \$21 million of payroll on an 18.1-acre expansion parcel, making it far more employment- and payroll-intensive per acre. [S6][S7]
- If real-property tax were abolished statewide, payroll- and sales-based revenue streams would become relatively more important, while capital-intensive uses such as data centers would lose much of their current property-tax advantage. [S1][S2]

1. Employment and payroll productivity

Layperson takeaway: If the question is "How many permanent jobs and how much payroll does an acre support?" the data center ranks low. Manufacturing ranks highest among the local examples studied.



Project-specific/local examples. Koch uses 600 new jobs on the 18.1-acre expansion parcel; JEDD uses districtwide employment.

Figure 1. Permanent jobs per acre. Sources: [S5][S6][S7][S10][S11][S13][S18].

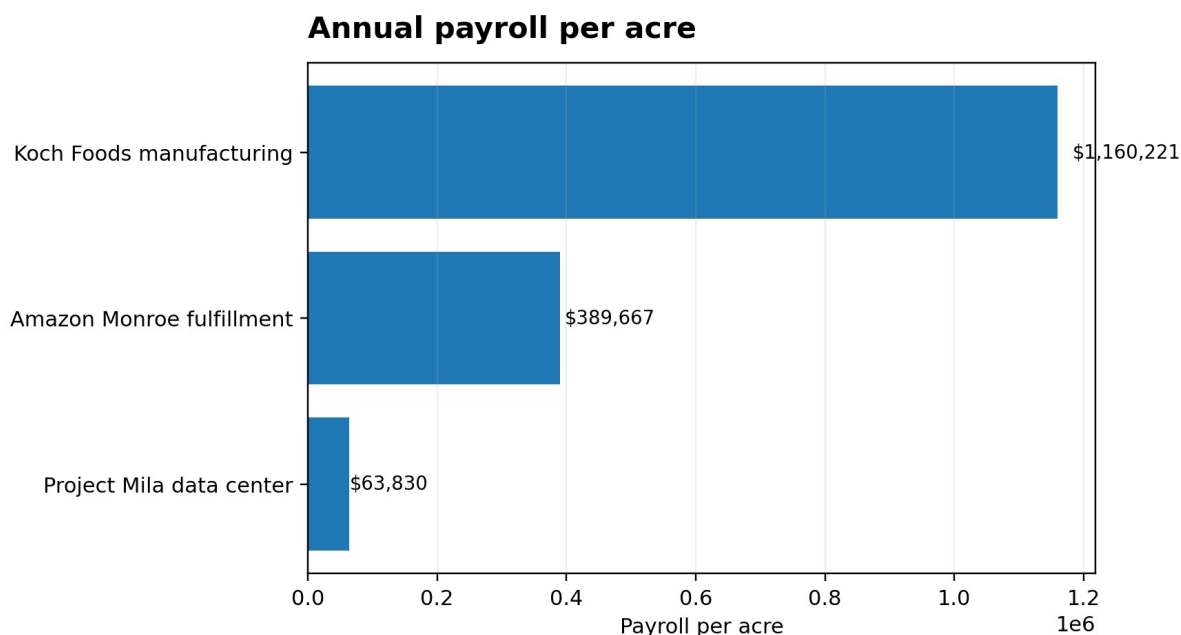


Figure 2. Annual payroll per acre. Project-specific figures, not industry averages. Sources: [S5][S6][S10][S11].

What this means

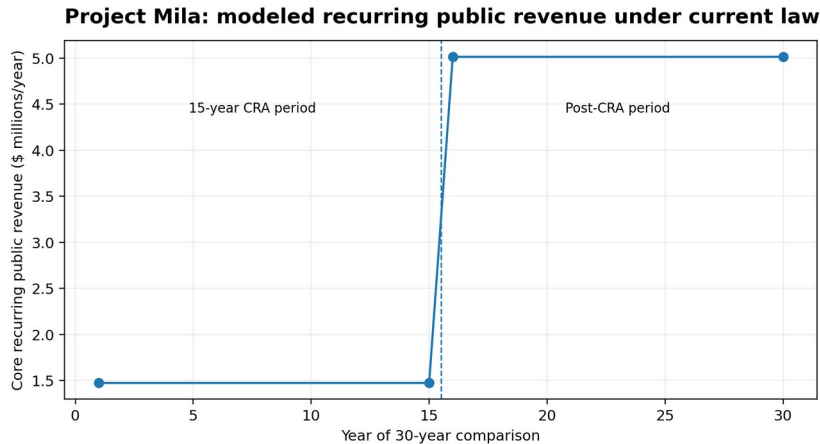
A jurisdiction that prioritizes permanent employment, payroll and municipal wage-tax revenue will tend to value manufacturing, healthcare and other employment-dense uses more highly than a data center. A jurisdiction that prioritizes capital/property value with fewer daily users may reach a different conclusion.

2. Fiscal productivity under current Ohio tax law

Layperson takeaway: Data centers become much more competitive when property-related revenue is included. Project Mila is a good example: its payroll-tax contribution is modest, but Trenton's modeled property-related receipts are large because the buildings are expected to carry unusually high taxable value.

Measure	Value
Current CRA term	15 years, 75% exemption on qualifying new structures
Property-related receipts during CRA	~\$513,422/year to Trenton + ~\$824,314/year to Edgewood at full modeled buildout
Property-related receipts after CRA	~\$1.872M/year to Trenton + ~\$3.006M/year to Edgewood
Operating income-tax revenue at current pledge	\$67,500/year to Trenton + \$67,500/year to Edgewood
One-time school payment	\$1,000,000 total: \$940,200 Edgewood + \$59,800 Butler Tech
One-time city water capital payment	\$200,000
Water/sewer capacity purchases	\$2.468M water + \$210,400 sewer
Projected construction withholding	~\$4.0M total to Trenton

Table 2. Project Mila agreement and staff-report figures. Source: [S5].



Core model = projected Trenton + Edgewood property-related receipts + \$135,000/year operating income-tax revenue. Excludes PUPP, utility charges, construction withholding and one-time payments.

Figure 3. Project Mila 30-year core current-law model in constant dollars. The 30-year total is about \$97.3 million before PUPP, utilities, construction withholding and one-time payments. Sources: [S3][S5].

The 30-year core calculation is approximately \$97.3 million in constant dollars: 15 years at about \$1.473 million per year plus 15 years at about \$5.012 million per year. This is a lifecycle comparison, not a forecast of actual future collections; reassessments, buildout timing, ownership, tax law and inflation could change the result.

Trenton also presented preliminary Public Utility Personal Property (PUPP) estimates reaching about \$441,692 per year at the modeled steady state, plus roughly \$119,000 per year in modeled water, sewer and stormwater revenue. PUPP is a tax stream; utility charges are not taxes and are shown separately in this report. [S3]

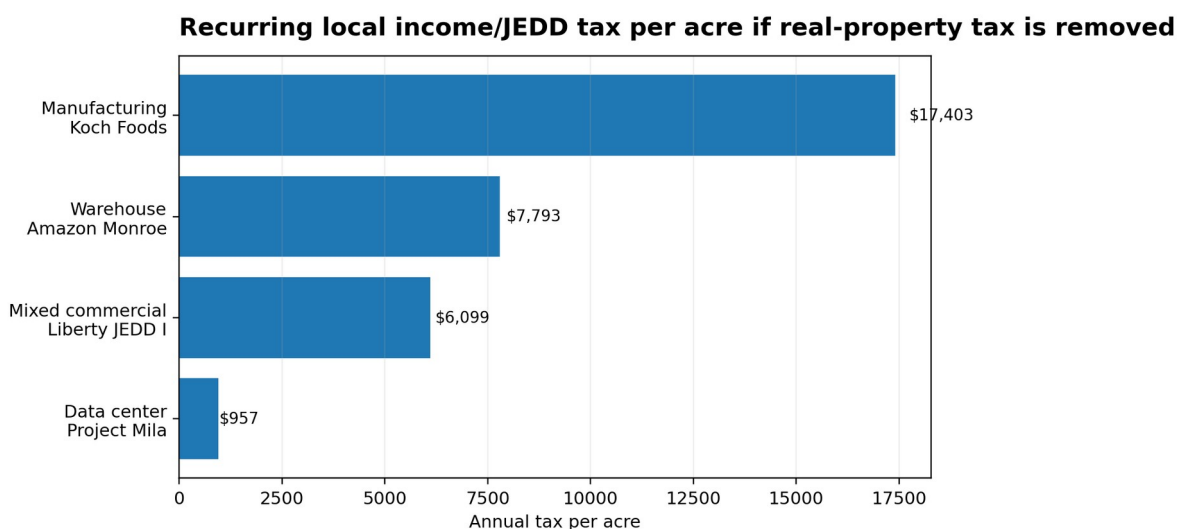
Important comparability warning

Koch, Amazon and the JEDD are understated in any "current-law total revenue" ranking because publicly available records do not yet provide equally complete site-specific property/TIF/business-profit tax totals for those examples. Mila's current-law figures are more complete. The report therefore uses floors and ranges instead of pretending every row is equally complete.

3. Alternative scenario: Ohio abolishes real-property taxes

Layperson takeaway: The currently circulating Ohio constitutional amendment is written broadly - it would prohibit taxes on real property, including land, buildings, structures and permanently attached improvements. It is not limited to residential property. [S1][S2]

This report treats that as an alternative scenario, not the main forecast. The scenario removes ordinary real-property tax while leaving today's other identifiable taxes in place unless the proposal itself would directly eliminate them. It does not assume a replacement tax system.



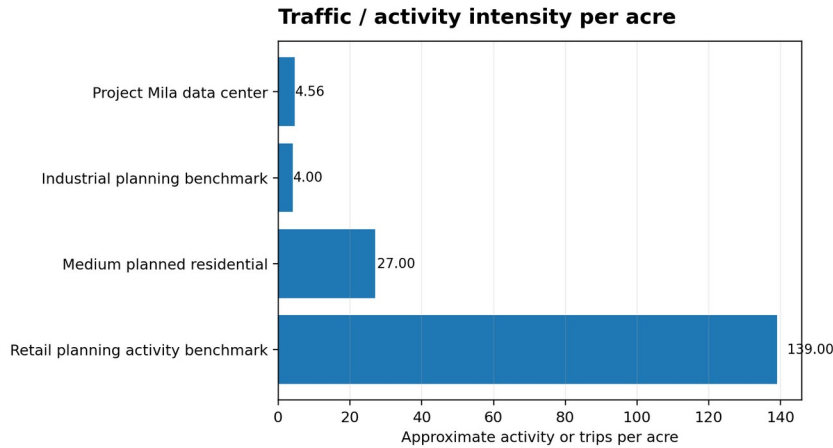
Illustrative alternative scenario. Excludes business net-profit tax where project-specific amounts are unavailable; Project Mila row excludes possible PUPP tax.

Figure 4. Recurring local income/JEDD tax per acre if real-property tax is removed. Project-specific business net-profit taxes are excluded where unavailable. Sources: [S5][S6][S8][S10][S11][S13].

The figure shows why the relative ranking changes. Manufacturing and warehousing retain substantial payroll-based revenue. The diversified JEDD retains earnings and business-profit taxes. Retail would retain taxable-sales revenue. Project Mila's employee income-tax stream falls to roughly \$957 per acre per year, although the project could still retain PUPP and other non-real-property revenue depending on how future law is implemented.

4. Traffic and public-service demand

Layperson takeaway: Data centers can have a meaningful fiscal advantage that is easy to miss if one looks only at taxes and jobs: they may create relatively little daily traffic and very little resident-driven demand for schools, parks and household services.



Project Mila uses the approved traffic study (643 weekday trips / 141 acres). Liberty planning benchmarks use different activity-density assumptions and are directional, not identical measurements.

Figure 5. Traffic/activity intensity. Project Mila uses the approved project-specific traffic study; Liberty planning rows are directional planning assumptions. Sources: [S4][S15].

Project Mila's approved traffic study projects 643 weekday vehicle trips at full buildout, or roughly 4.6 per acre. By contrast, Liberty Township's long-range planning assumptions assign much higher activity to residential and especially retail land. The measures are not perfectly identical, but the difference in operating intensity is large. [S4][S15]

Retail and mixed-use sites also generate recurring policing demand. Liberty Township reported about 200 or more Liberty Center dispatches per month in several recent months. That does not translate automatically into a fixed dollar cost per dispatch, but it demonstrates that high-revenue retail/mixed-use land also uses public-safety resources more intensively than a low-traffic industrial campus. [S14]

Fire/EMS caution

Low routine call volume does not mean zero public-service burden. Data centers can require specialized readiness for high-voltage electrical systems, batteries, backup generators and other equipment. Because Project Mila is not yet operating, the report does not assume a future emergency-call count.

5. Water, sewer and utility-system effects

Layperson takeaway: Water use is highly technology- and process-specific. It is not accurate to assume that every data center uses more water than manufacturing, or vice versa.

Measure	Value
Project Mila modeled steady-state water served	15.808 million gallons/year
Project Mila modeled steady-state sewer served	5.533 million gallons/year
Modeled water revenue	\$70,346/year

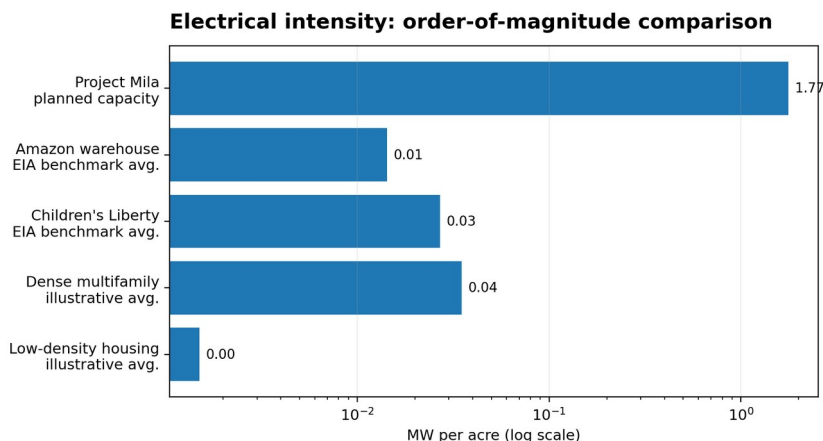
Measure	Value
Modeled net sewer revenue	\$12,836/year
Modeled stormwater fee	\$35,971/year
Combined modeled utility/stormwater revenue	~\$119,153/year, or ~ \$845/acre/year

Table 3. Trenton preliminary utility model. Source: [S3].

Koch Foods illustrates the other side of the comparison. Fairfield has identified the company as a very large utility user, and the city planned water and sewer capacity expansions around industrial growth. Manufacturing can therefore be exceptionally productive in jobs and payroll while also being infrastructure-intensive. [S6]

6. Electricity and grid-capacity productivity

Layperson takeaway: Electricity is the characteristic that most clearly separates a large data center from conventional land uses. Project Mila is planned around roughly 250 MW of capacity. That is about 1.77 MW of planned capacity per acre.



Important: Project Mila is planned service capacity per acre; the comparison rows are average-load benchmarks/illustrations. Use this chart for scale, not as an apples-to-apples utility bill comparison.

Figure 6. Order-of-magnitude electrical intensity. Mila is planned service capacity; comparison rows use EIA-based average-load benchmarks or residential illustrations. Sources: [S3][S20].

Using the current 120-job estimate, Project Mila corresponds to about 0.48 permanent jobs per MW of planned capacity and about \$36,000 of annual payroll per MW. These are unusually low employment and payroll yields relative to the amount of grid capacity reserved for the project.

The report does not claim that 250 MW assigned to a data center could simply be reassigned to 250 MW of factories. Grid topology, timing, site readiness, utility upgrades and market demand matter. The relevant planning question is narrower: when electric capacity is scarce, what public value accompanies each MW committed to a land use?

7. Retail, mixed-use and housing: different value propositions

Layperson takeaway: Retail and housing should not be forced into an industrial scorecard. Retail can generate sales, lodging and employment taxes; housing provides residents and housing supply but creates recurring population-based service demand.

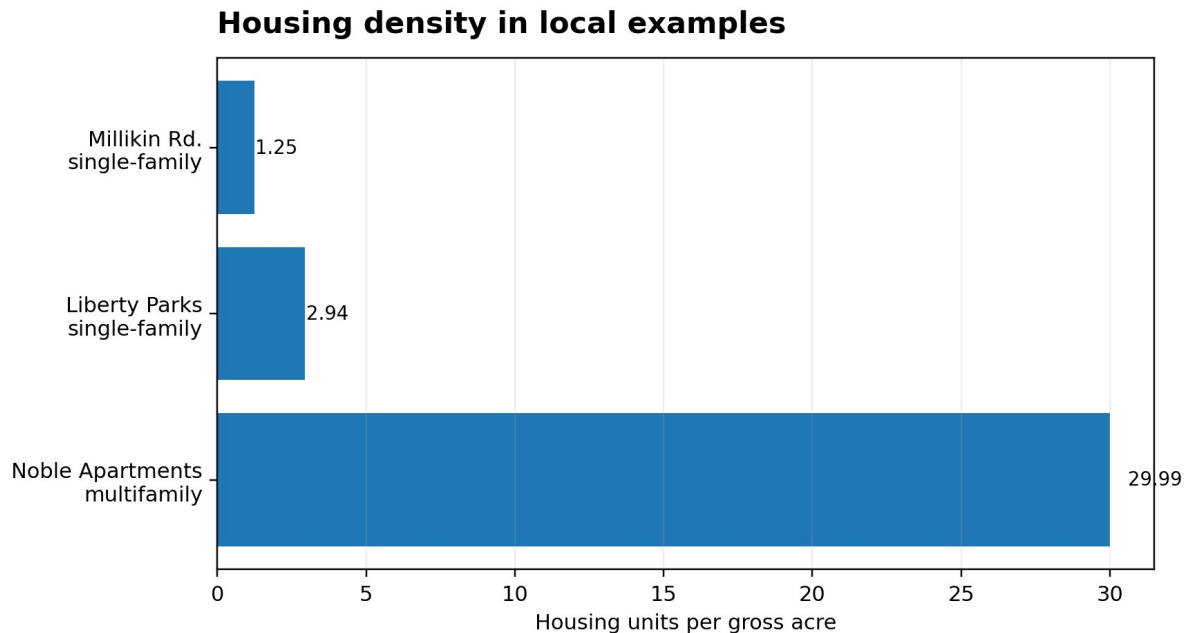


Figure 7. Housing density in Butler County examples. Sources: [S16][S17].

Noble Apartments contains 331 units on 11.0366 acres, or about 30 units per acre. The current Millikin Road proposal contains 110 single-family lots on 88.0545 acres, or about 1.25 homes per acre. That 24-fold density difference can create dramatically different property-tax productivity per acre - and dramatically different service intensity per acre. [S16][S17]

For residential land, the eventual gold-standard metric is net fiscal balance rather than gross property tax. Liberty Township's own planning materials recognize that growth can increase roads, police, fire/EMS and other service needs. Lakota reports per-pupil spending of \$11,540, making school enrollment a major service component that industrial and commercial uses largely do not create. [S15][S19]

Measure	Value
Costco Freedom Point site	22.4176 acres; 160,529 sq. ft. retail warehouse + fuel facility
Liberty Center	Large mixed-use destination with retail, dining, entertainment, office, lodging and residential uses
Liberty Township lodging tax	3% of taxable room revenue

Measure	Value
Liberty JEDD I	1.5% tax on earnings and business net profits in the district

Table 4. Examples of diversified retail/mixed-use revenue mechanisms. Sources: [S21][S22][S23][S24].

Retail can remain fiscally important even in the no-real-property-tax scenario because taxable sales, earnings, business profits and lodging can continue to generate public revenue. Site-specific taxable sales are generally not public, so the report avoids assigning a definitive sales-tax-per-acre ranking to a particular Butler County shopping center without verified store-level data.

8. Where data centers fit in the overall picture

The most useful conclusion is not a single score. No land use wins every category. The table below shows the relative pattern that emerges from the public data.

Land use	Property-related fiscal strength	Jobs/ac	Payroll/ac	Traffic	School burden	Electricity	Typical tradeoff
Data center	Strong	Low	Low	Low operating	Very low	Extremely high	Capital/property revenue with low daily population burden
Manufacturing	Moderate-high	Very high	Very high	Moderate-high	Very low	High / process-specific	Jobs, payroll and industrial output; utilities can be intensive
Warehouse / fulfillment	Moderate	High	Moderate-high	High truck impact	Very low	Moderate	Employment and payroll with road/freight burden

Land use	Property-related fiscal strength	Jobs/ac	Payroll/ac	Traffic	School burden	Electricity	Typical tradeoff
Medical / healthcare	Varies	High	Potentially high	High	Very low	Moderate-high	Employment-dense; tax treatment may differ for nonprofits
Retail / mixed-use	Moderate-high	Moderate-high	Diversified	Very high	Low unless housing included	Moderate	Sales, earnings, lodging, property and business-profit streams
Multifamily housing	Potentially very high/ac	N/A	Indirect	High per acre	High	Moderate	Housing supply and high property density; high service demand
Single-family housing	Density-dependent	N/A	Indirect	Moderate	High	Moderate	Housing supply; land- and infrastructure-intensive at low density

Table 5. Qualitative synthesis of the Butler County evidence. Terms such as Strong or High summarize the measured examples and should not be read as universal industry ratings.

9. What data centers appear to do well

- Concentrate high capital/property value on an industrial site, supporting substantial property-related revenue under the current tax structure.
- Generate relatively little daily operating traffic per acre compared with customer-facing retail or residential land.
- Create little or no school-enrollment burden and low resident-driven service demand.

- Can provide significant one-time utility-capacity payments and recurring utility/stormwater revenue where local systems serve the site.

10. Where data centers rank lower

- Permanent jobs per acre and payroll per acre are low compared with the local manufacturing, healthcare, warehousing and diversified-commercial examples.
- Municipal wage-tax revenue per acre is therefore also comparatively low.
- Electric capacity per job is extremely high, making grid opportunity cost an important planning question.
- The fiscal advantage is less resilient in a scenario where ordinary real-property taxes disappear.

Neutral interpretation

A community can rationally prefer different land uses depending on its goals. If it prioritizes a large tax base with low daily population/service demand, a data center may be attractive. If it prioritizes jobs, payroll, workforce opportunity or economic output per MW, manufacturing, healthcare or other employment-dense uses may rank higher. This report does not prescribe the weighting.

11. Methodology and limitations

Per-acre normalization

Whenever land area and a fiscal or economic measure were available, the report divides the measure by gross site acreage. That allows very different projects to be compared on a common land basis.

Current-law scenario

Uses presently identifiable taxes, abatements, PILOT/property-related payments, JEDD receipts and related public revenues. A row marked as a floor excludes revenue streams that are real but not publicly quantifiable at project level.

No-real-property-tax scenario

Removes ordinary real-property tax and retains other presently identifiable taxes unless the amendment text would directly eliminate them. It does not model a hypothetical replacement tax system.

30-year lifecycle modeling

Uses constant dollars and known abatement periods. It is a comparison tool, not a forecast; it does not predict reassessment growth, inflation, financing changes or future tax-law amendments.

Service-cost proxies

Traffic, school spending and emergency-service indicators are used to show scale and direction. They are not treated as exact marginal costs unless a project-specific cost figure exists.

Electricity comparison

Project Mila's 250 MW figure is planned capacity. EIA comparisons are average-load benchmarks. Because capacity and average load are not identical, the chart is explicitly presented as an order-of-magnitude comparison.

Several potentially important figures remain unavailable from public online records, including project-specific business net-profit taxes, actual electricity use for Koch Foods and Amazon CMH3, stabilized parcel tax for the newly completed Noble Apartments, and store-level taxable sales for major retailers. The report leaves those cells unknown rather than substituting unsourced numbers.

12. Detailed comparison tables

The detailed dataset is split into three tables so each measure remains readable in print and on screen. "U" means unavailable; "floor" means known revenue that excludes additional unquantified streams.

Example	Type	Acres	Jobs / units	Density	Payroll	Payroll / acre
Project Mila	Data center	141	120	0.85 jobs/ac	\$9.0M	\$63.8K/ac

Example	Type	Acres	Jobs / units	Density	Payroll	Payroll / acre
Koch Foods expansion	Manufacturing	18.1	600 new	33.1 jobs/ac	\$21M	\$1.16M/ac
Amazon CMH3	Warehouse	68.52	1,000+	14.6+ jobs/ac	\$26.7M	\$389.7K/ac
Liberty JEDD I	Mixed commercial	685	9,780 districtwide	14.3 jobs/ac	U	U
Cincinnati Children's Liberty	Medical	61	1,025 current	16.8 jobs/ac	U	U
Noble Apartments	Multifamily	11.04	331 units	30.0 units/ac	N/A	N/A
Millikin Rd. proposal	Single-family	88.05	110 homes	1.25 units/ac	N/A	N/A

Table 6A. Economic and land-use profile.

Example	Current-law fiscal / acre	No-real-property-tax fiscal / acre	Interpretation
Project Mila	~\$10.4K/ac during CRA; ~\$35.5K/ac post-CRA core	~\$957/ac payroll-only; ~\$4.1K/ac if modeled PUPP retained	Current-law row is comparatively complete; figures are projected.
Koch Foods expansion	>\$17.4K/ac municipal income tax; property/TIF not fully quantified	>\$17.4K/ac municipal income tax	Floor - current-law property-related revenue omitted.
Amazon CMH3	>\$7.8K/ac municipal income tax; property/assessments not fully quantified	>\$7.8K/ac municipal income tax	Floor - current-law property-related revenue omitted.
Liberty JEDD I	\$6.1K/ac actual JEDD revenue + other streams not included	\$6.1K/ac JEDD revenue	Actual district revenue; not a pure retail/office measure.
Cincinnati Children's Liberty	U - nonprofit tax treatment varies	U	Employment is verified; site-specific local tax contribution not isolated.

Example	Current-law fiscal / acre	No-real-property-tax fiscal / acre	Interpretation
Noble Apartments	U - stabilized completed parcel tax not yet verified	Direct parcel-based property tax largely removed	New project; do not infer assessment from construction cost.
Millikin Rd. proposal	Future yield depends on completed assessed values and density	Direct parcel-based property tax largely removed	Proposed, not built.

Table 6B. Fiscal profile. Current-law totals are not equally complete across all land uses.

Example	Traffic / activity	Electricity	Water / sewer	Service profile
Project Mila	643 weekday trips; ~4.6/ac	~250 MW planned capacity	~15.8M gal/yr water; ~5.53M sewer	Low resident/school burden; specialized emergency readiness
Koch Foods expansion	Industrial/truck activity; site count U	U	Major utility user	High employment/payro ll; utility/process intensity
Amazon CMH3	High truck/freight impact; site count U	EIA benchmark ~0.98 MW avg total	U	Large logistics footprint
Liberty JEDD I	Mixed commercial activity; varies by parcel	U	U	Diversified public- safety and road demand
Cincinnati Children's Liberty	High patient/employee activity	EIA benchmark ~1.65 MW avg	U	Healthcare-related EMS/traffic; nonprofit tax treatment
Noble Apartments	High per-acre population activity	Illustrative ~0.035 MW/ac avg	U	High resident/service density
Millikin Rd. proposal	Residential benchmark	Illustrative ~0.0015 MW/ac avg	U	Lower density; more land/infrastructure per dwelling

Table 6C. Service and resource profile. EIA rows are benchmarks, not site meter readings.

Sources and resource links

The links below are printed in full so the report remains useful when printed. In the PDF they are also clickable. Access dates vary; all were checked or used in the October 2026 research process.

S1. Ohio Secretary of State - Currently Circulating Petitions

<https://www.ohiosos.gov/office/duties-and-responsibilities/ohio-ballot-board/currently-circulating-petitions>

S2. Ohio Secretary of State - Abolishment of Taxes on Real Property petition text

<https://assets.ohiosos.gov/q3i90m1u8zsl/7solNn2U3KqPzpL0cTyHJ8/0fa83f25bb4e73a5e5e2ff1d2d80b22c/petition-submission-abolishment-of-taxes-on-real-property.pdf>

S3. City of Trenton - Project Mila public forum presentation and fiscal estimates

<https://trentonoh.gov/DocumentCenter/View/2403/Prologis-and-Staff-Public-Forum-Agenda->

S4. City of Trenton - Project Mila Traffic Impact Study

<https://trentonoh.gov/DocumentCenter/View/2444/Project-Mila-Traffic-Impact-Study-Approved?bidId=>

S5. Trenton council packet / CRA agreement mirror - Project Mila

<https://gridwatchtheusa.com/docket/ohio/trenton/on-the-agenda-trenton-meeting-data-center-jul-9/>

S6. City of Fairfield - 2024 Budget Book (Koch Foods expansion)

<https://www.fairfield-city.org/DocumentCenter/View/10058/BudgetBook-2024-For-Submission?bidId=>

S7. Butler County Finance Authority - Koch Foods Plant B

<https://www.thebcfa.org/ignitebutler/finished-projects/p/item/2680/koch-foods-plant-b-fairfield-ohio-project-cost-140000000>

S8. City of Monroe - Income Tax

<https://monroeohio.gov/214/Income-Tax>

S9. City of Monroe - Economic Development Incentives / CRA

<https://www.monroeohio.gov/1464/Incentives>

S10. Ohio Senate - Amazon Monroe announcement and projected payroll

<https://www.ohiosenate.gov/members/steve-wilson/news/wilson-announces-1000-new-jobs-coming-to-southwest-ohio>

S11. 700 Gateway Blvd. property data (68.52 acres)

<https://www.loopnet.com/property/700-gateway-blvd-monroe-oh-45050/39165-11053000212/>

S12. Liberty Township - JEDD I Background

<https://liberty-township.com/156/JEDD-I-Background>

S13. Liberty Township - 2026 First Quarter JEDD report with revised 2025 totals

https://www.liberty-township.com/AgendaCenter/ViewFile/Agenda/_06162026-986

S14. Liberty Township - 2024 Annual Report

<https://liberty-township.com/DocumentCenter/View/6595/2024-Annual-Report>

S15. Liberty Township - 2020 Comprehensive Plan

<https://www.liberty-township.com/DocumentCenter/View/5016/2020-Liberty-Township-Comprehensive-Plan>

S16. Liberty Township - Millikin Road 110-home zoning proposal

<https://liberty-township.com/661/Upcoming-Zoning-Hearings>

S17. Rosemann & Associates - Noble Apartments project data

<https://rosemann.com/portfolio/noble-apartments/>

S18. Cincinnati Children's - Liberty Campus expansion

<https://www.cincinnatichildrens.org/news/release/2025/liberty-campus-expansion>

S19. Lakota Local School District - Fast Facts

<https://www.lakotaonline.com/about/welcome-to-lakota/fast-facts>

S20. U.S. Energy Information Administration - Commercial Buildings Energy Consumption Survey

<https://www.eia.gov/consumption/commercial/data/2012/c&e/cfm/c14.php>

S21. Liberty Township - Costco final PUD agenda (22.4176 acres)

https://www.liberty-township.com/AgendaCenter/ViewFile/ArchivedAgenda/_09202021-375

S22. Liberty Township - Transient Occupancy Tax form (3%)

https://liberty-township.com/DocumentCenter/View/5281/Occupancy-Tax_Hotel-Tax-Form2021

S23. Liberty Township - Liberty Center overview

<https://liberty-township.com/410/Liberty-Center>

S24. Liberty Township - JEDD Income Tax

<https://liberty-township.com/154/JEDD-Income-Tax>

End of report