We respectfully submit the following points for your consideration:

Residential Use: Horsepower Farms garage condominiums are used primarily as extensions of our homes. The garages at Horsepower Farms serve as secure spaces where we store personal vehicles - cars, trucks, and RVs - and seasonal household items.

Non-Commercial Nature: These garage spaces are used strictly for personal purposes. No income-generating activities take place, and all commercial operations are explicitly prohibited by our governing documents.

Inappropriate Classification: Despite the clear residential-like use, these properties are currently classified in a way that subjects owners to commercial-level utilities, insurance rates, and property taxes. This imposes an undue financial burden on owners and does not reflect the actual use of the space.

Ambiguity in Statute: The Ohio Revised Code lacks clarity regarding the classification of properties such as Horsepower Farms, creating a grey area that invites inconsistent application of rules and assessments.

Residential Features and Community Standards: Horsepower Farms units include residential-style features such as kitchens, seating areas, bathrooms, and entertainment amenities. They serve as a secondary, private retreat for owners and their families-much like a personal hobby space or den.

Neighborhood Compatibility: The facility is located in close proximity to residential developments. Our community bylaws strictly prohibit any activities that could be considered a nuisance or annoyance to neighboring residents.

Comparable Property Precedent: In Union County, Executive Storage Estates - located in a commercial business park - has been classified by the county auditor as "599 OTHER RESIDENTIAL STRUCTURES." We believe similar logic should apply to Horsepower Farms.

Commitment to Quality and Community Harmony: Horsepower Farms was built with high-quality materials and includes landscaped green space, security, and discreet lighting. Our goal is to maintain a visually appealing, safe, and respectful environment that integrates well with surrounding neighborhoods.

In conclusion, we respectfully request that the committee consider recognizing garage

condominiums such as those at Horsepower Farms as residential in nature for the purposes of taxation, insurance, and utility classification. We believe this change would align with actual use, foster consistency, and ensure fair treatment for owners.