CITY OF REYNOLDSBURG

City Council
Monday November 9, 2015

Regular Meeting: 7:30 PM

Place: Council Chambers
7232 E. Main St, Reynoldburg, OH 43068

President:	DOUG JOSEPH
Ward Members:	Ward I - Scott A. Barrett Ward II - Leslie Kelly Ward III - Cornelius McGrady III Ward IV - Mel Clemens
At Large Members:	Barth R. Cotner Chris Long Dan Skinner, Esq.

COMMITTEES:

Community Development:	Chmn Kelly, McGrady, Clemens, Cotner, Long, Barrett, Skinner
Safety:	Chmn Long, Skinner, Clemens, Kelly, Cotner, Barrett, McGrady
Service:	Chmn Clemens, Barrett, Kelly, Cotner, Long, McGrady, Skinner
Finance:	Chmn Cotner, Long, Clemens, Kelly, Barrett, McGrady, Skinner

* * * * * * * * * *

Agenda is subject to amendment by Committee/Council at the time of the meeting.

All meetings of the Council shall be held in accordance with the general laws of Ohio pertaining to requirements for open meetings of public bodies.

If you wish to speak before City Council concerning a specific topic on the agenda, or about a specific topic not on the agenda, please complete a “Speaker Form” and give to the Clerk of Council. Forms are located in the wooden box on one of the bench seats in the atrium. Copies of the Rules of Discussion are available next to the wooden box.

April Beggerow
Clerk of Council

REYNOLDSBURG City Council
Regular Meeting
Council Chambers, 7323 East Main Street
*November 9, 2015 *** 7:30 PM*

1. Call to Order
2. Roll Call
3. Invocation - Cornelius McGrady, III
4. Pledge of Allegiance
5. Approval of Minutes
    a. City Council – Regular Meeting – October 26, 2015
6. Approval of Agenda
7. Community Comments and Requests
8. Communications
    a. Clerk of Court Report
9. Reports
    a. Citation for Civilian Service Award- Sue Fauth
    b. JEDD With Etna Township- Dan Havener

10. Motions

    a. MOTION THAT THE COUNCIL OF THE CITY OF REYNOLDSBURG DOES HEREBY APPOINT RICHARD CARR TO SERVE ON THE DESIGN REVIEW BOARD WITH A TERM BEGINNING NOVEMBER 9, 2015 AND ENDING DECEMBER 31, 2017. --- Cotner. Finance Committee.

11. LEGISLATION REQUIRING ONE READING

    a. A RESOLUTION ACCEPTING, APPROVING AND RATIFYING THE SUBMITTED RECOMMENDATIONS OF SEVERAL CITY OF REYNOLDSBURG TAX INCENTIVE REVIEW COUNCILS. --- Cotner. Finance Committee.

    b. ORDINANCE UNAPPROPRIATING $20,000 FROM ACCOUNT 110.595.5371 (GENERAL & ADMINISTRATIVE, ELECTION EXPENSES) AND APPROPRIATE $20,000.00 TO ACCOUNT 110.522.5332 (MAYOR'S OFFICE, LEGAL EXPENSES) FROM THE UNAPPROPRIATED GENERAL FUND, AND DECLARING AN EMERGENCY. (Needs Amended to Add Emergency Language --- Cotner. Finance Committee.

12. LEGISLATION FOR FIRST READING

    a. ORDINANCE TO AMEND THE OFFICIAL ZONING MAP OF THE CITY OF REYNOLDSBURG ADOPTED BY ORDINANCE NO. 131-95 ON NOVEMBER 27, 1995 AND AS SUBSEQUENTLY AMENDED – Refugee Road Southwest, Reynoldsburg, Ohio, from Unzoned/Agriculture to AR-3- Multiple Family Residence District, Applicant, Drew McClain. --- Clemens. Service Committee.

13. LEGISLATION FOR SECOND READING

    a. ORDINANCE AUTHORIZING MAYOR TO ENTER INTO CONTRACT WITH THE DISTRICT ADVISORY COUNCIL OF THE FRANKLIN COUNTY GENERAL HEALTH DISTRICT, AND FRANKLIN COUNTY PUBLIC HEALTH FOR HEALTH SERVICES FROM JANUARY 1, 2016 TO DECEMBER 31, 2016. (First Reading 10/26/2015). --- Cotner. Finance Committee.

    b. ORDINANCE AUTHORIZING CITY AUDITOR TO REMOVE EQUIPMENT FROM THE CITY'S FIXED ASSET LIST. (Several Items from PD). (First Reading 10/26/2015). --- Cotner. Finance Committee.

14. LEGISLATION FOR THIRD READING

    a. ORDINANCE APPROVING SPECIAL EXCEPTION USE PERMIT - (1729 Brice Road; Proposed Use – Semi Public Use-Church); Applicant, Gwendolyn Williams. (Second Reading 10/26/2015). --- Clemens. Service Committee.

    b. ORDINANCE APPROVING SPECIAL EXCEPTION USE PERMIT - (6541-6543 E. Main Street; Proposed Use – Semi Public Use); Applicant, Gary Smith. (Second Reading 10/26/2015). --- Clemens. Service Committee.

    c. ORDINANCE AUTHORIZING CITY AUDITOR TO REMOVE EQUIPMENT FROM THE CITY'S FIXED ASSET LIST. (Second Reading 10/26/2015). --- Cotner. Finance Committee.

d. ORDINANCE TO ENACT TITLE NINE, CHAPTER 190 OF THE CODIFIED ORDINANCES OF THE CITY OF REYNOLDSBURG REGARDING MUNICIPAL INCOME TAX AND DECLARING AN EMERGENCY. (Second Reading 10/26/2015). --- Cotner. Finance Committee.

e. ORDINANCE MAKING TRANSFER OF FUNDS FROM THE UNAPPROPRIATED SPECIAL ASSESSMENT FUND (320) TO THE UNAPPROPRIATED GENERAL FUND. (Second Reading 10/26/2015). --- Cotner. Finance Committee.

****

ADJOURNMENT

MINUTES REGULAR MEETING
REYNOLDSBURG CITY COUNCIL
October 26, 2015

President Doug Joseph called the meeting to order at 7:30 PM

PRESENT: Joseph, Barrett, Kelly, McGrady III, Clemens, Cotner, Long, Skinner
ABSENT:

Invocation- Councilman Scott Barrett
Approval of Minutes

a. City Council – Special Meeting – October 19, 2015

Minutes stand approved.

b. City Council – Appeal Hearing – October 12, 2015

Minutes stand approved.

c. City Council – Regular Meeting – October 12, 2015

Minutes stand approved.

Approval of Agenda

Agenda stands approved.

Community Comments and Requests
Communications

AUDITOR REPORTS FOR SEPTEMBER, 2015

Reports
Motions

MOTION THAT THE COUNCIL OF THE CITY OF REYNOLDSBURG DOES HEREBY APPOINT DAN HAVENER TO SERVE ON THE WEST LICKING DEVELOPMENT GROUP COMMUNITY IMPROVEMENT CORPORATION BOARD OF DIRECTORS.

Mr. Joseph: This is an item that the City Attorney brought to my attention last week. The West Licking Development Group Community Improvement Corporation is a new organization and Reynoldsburg has been asked to have a Board Member to participate and Mr. Havener do you have any comments to make regarding this since you are going to be the one, it's kind of a consensus, it makes sense that the Development Director be on there.

Mr. Havener: That you President Joseph, Council members. I've been asked on behalf of the initial Board of Directors for the West Licking Development Group CIC for West Licking County. It was formed basically to enhance the promotion and encourage the development of industrial economic and civic development within West Licking County and they were requesting participants from nine different jurisdictions or locations within West Licking County to participate with Reynoldsburg being one of them. So that's why they are asking for my participation.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Chris Long, At Large
SECONDER:	Cornelius McGrady III, Ward III
AYES:	Barrett, Kelly, McGrady III, Clemens, Cotner, Long, Skinner

LEGISLATION REQUIRING ONE READING

86-15

ORDINANCE TO ACCEPT AN APPLICATION FOR ANNEXATION OF 2.381 +/- ACRES IN JEFFERSON TOWNSHIP, COUNTY OF FRANKLIN, STATE OF OHIO, TO THE CITY OF REYNOLDSBURG, OHIO (DORRI STEINHOFF & JOSEPH F. KUSPAN), AND DECLARING AN EMERGENCY. --- Cotner. Finance Committee.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Barth R. Cotner, At Large
SECONDER:	Mel Clemens, Ward IV
AYES:	Barrett, Kelly, McGrady III, Clemens, Cotner, Long, Skinner

87-15

RESOLUTION ACCEPTING THE AMOUNTS AND RATES AS DETERMINED BY THE BUDGET COMMISSION AND AUTHORIZING THE NECESSARY TAX LEVIES AND CERTIFYING THEM TO THE COUNTY AUDITOR --- Cotner. Finance Committee.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Barth R. Cotner, At Large
SECONDER:	Scott A. Barrett, Ward I
AYES:	Barrett, Kelly, McGrady III, Clemens, Cotner, Long, Skinner

LEGISLATION FOR FIRST READING

ORDINANCE AUTHORIZING MAYOR TO ENTER INTO CONTRACT WITH THE DISTRICT ADVISORY COUNCIL OF THE FRANKLIN COUNTY GENERAL HEALTH DISTRICT, AND FRANKLIN COUNTY PUBLIC HEALTH FOR HEALTH SERVICES FROM JANUARY 1, 2016 TO DECEMBER 31, 2016. --- Cotner. Finance Committee.

RESULT:	REFERRED TO COMMITTEE	Next: 11/2/2015 7:30 PM

ORDINANCE AUTHORIZING CITY AUDITOR TO REMOVE EQUIPMENT FROM THE CITY'S FIXED ASSET LIST. (SEVERAL ITEMS FROM PD). --- Cotner. Finance Committee.

RESULT:	REFERRED TO COMMITTEE	Next: 11/2/2015 7:30 PM

LEGISLATION FOR SECOND READING

ORDINANCE APPROVING SPECIAL EXCEPTION USE PERMIT - (6541-6543 E. MAIN STREET; PROPOSED USE – SEMI PUBLIC USE); APPLICANT, GARY SMITH. (FIRST READING 10/12/2015). --- Clemens. Service Committee.

RESULT:	REFERRED TO COMMITTEE	Next: 11/2/2015 7:30 PM

ORDINANCE APPROVING SPECIAL EXCEPTION USE PERMIT - (1729 BRICE ROAD; PROPOSED USE – SEMI PUBLIC USE-CHURCH); APPLICANT, GWENDOLYN WILLIAMS. (FIRST READING 10/12/2015). --- Clemens. Service Committee.

RESULT:	REFERRED TO COMMITTEE	Next: 11/2/2015 7:30 PM

ORDINANCE AUTHORIZING CITY AUDITOR TO REMOVE EQUIPMENT FROM THE CITY'S FIXED ASSET LIST. (FIRST READING 10/12/2015). --- Cotner. Finance Committee.

RESULT:	REFERRED TO COMMITTEE	Next: 11/2/2015 7:30 PM

88-15

ORDINANCE AUTHORIZING MAYOR TO ENTER INTO AN INTERGOVERNMENTAL WORKING AGREEMENT WITH THE CITY OF COLUMBUS TO PROVIDE FLEET MANAGEMENT SERVICES, AND DECLARING AN EMERGENCY. (FIRST READING 10/12/2015 ~ REQUESTS PASSAGE AT SECOND READING). --- Cotner. Finance Committee.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Barth R. Cotner, At Large
SECONDER:	Dan Skinner, At Large
AYES:	Barrett, Kelly, McGrady III, Clemens, Cotner, Long, Skinner

ORDINANCE TO ENACT TITLE NINE, CHAPTER 190 OF THE CODIFIED ORDINANCES OF THE CITY OF REYNOLDSBURG REGARDING MUNICIPAL INCOME TAX AND DECLARING AN EMERGENCY. (FIRST READING 10/12/2015). --- Cotner. Finance Committee.

RESULT:	**REFERRED TO COMMITTEE**	**Next: 11/2/2015 7:30 PM**

ORDINANCE MAKING TRANSFER OF FUNDS FROM THE UNAPPROPRIATED SPECIAL ASSESSMENT FUND (320) TO THE UNAPPROPRIATED GENERAL FUND. (FIRST READING 10/12/2015). --- Cotner. Finance Committee.

RESULT:	**REFERRED TO COMMITTEE**	**Next: 11/2/2015 7:30 PM**

<u>LEGISLATION FOR THIRD READING</u>

89-15

ORDINANCE AUTHORIZING MAYOR TO ENTER INTO AN AGREEMENT WITH BERMEX INC., FOR METER READING SERVICES AND DECLARING AN EMERGENCY. (SECOND READING 10/12/2015 REQUESTS EMERGENCY PASSAGE AT THIRD READING). --- Cotner. Finance Committee.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Barth R. Cotner, At Large
SECONDER:	Mel Clemens, Ward IV
AYES:	Barrett, Kelly, McGrady III, Clemens, Cotner, Long, Skinner

90-15

ORDINANCE AUTHORIZING MAYOR TO ENTER INTO AN AGREEMENT WITH CT CONSULTANTS FOR PROFESSIONAL CONSULTING AND GENERAL ENGINEERING SERVICES. (SECOND READING 10/12/2015). --- Cotner. Finance Committee.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Barth R. Cotner, At Large
SECONDER:	Dan Skinner, At Large
AYES:	Barrett, Kelly, McGrady III, Clemens, Cotner, Long, Skinner

91-15

ORDINANCE AUTHORIZING CITY AUDITOR TO REMOVE EQUIPMENT FROM THE CITY'S FIXED ASSET LIST. (SECOND READING 10/12/2015). --- Cotner. Finance Committee.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Barth R. Cotner, At Large
SECONDER:	Dan Skinner, At Large
AYES:	Barrett, Kelly, McGrady III, Clemens, Cotner, Long, Skinner

Adjournment

____
Doug Joseph, President of Council

____
April L. Beggerow, Clerk of Council

Clerk of Court

Leslie Clark
7232 E. Main Street
Reynoldsubrg OH 43068
614-322-6852 phone

Memo

DATE:	**November 9, 2015**
TO:	**City Council**
CC:	
RE:	**CLERK OF COURT REPORT MONTH ENDING SEPT. 2015**

I am submitting monies collected from the courts held on Sept. 3, 10, 17 and 24. I am also submitting monies collected during the same period pursuant to City Ordinance Nos. 146-94 and 104-02.

Fines&Waivers/Bond Costs/Bond Forfeitures Order In	(#110.4512)		$11,613.95
Court Costs & Misc. Costs Assessed	(#110.4510)	$16,991.00	
Sub-Total (To General Revenue Fund)			$28,604.95
Computerization Needs Fund	(#211.4510)	$ 2,265.00	
Enforcement & Education Fund	(#293.4616)		$ 25.00
Sub-Total		$ 2,290.00	
Total Amount Submitted		**$30,894.95**	

<u>Police Department</u>
James O'Neill
7240 E. Main Street
Reynoldsburg OHIO 43068
614-322-6947 phone

Memo

DATE: **November 9, 2015**

TO: **City Council**

CC:

RE: **Citation for Civilian Service Award- Sue Fauth**

CITATION FOR CIVILIAN SERVICE AWARD

For exceptional assistance to Community of Reynoldsburg on October 4, 2015. Sue Fauth witnessed a theft in progress while she was working at the Big Lots store located on Livingston Avenue. The suspect grabbed a purse from an elderly citizen and attempted to flee from the store carrying the purse. Without regard to her own safety, Ms. Fauth chased the suspect as the suspect ran out of the front door to the store. Ms. Fauth managed to catch up to the suspect to grasp the suspect by the hair. The suspect dropped the stolen purse and continued to flee. Ms. Fauth retrieved the purse and returned the purse to the victim. Sue Fauth’s quick and courageous response was greatly appreciated and revered by the Reynoldsburg Division of Police for her service to a member to the community.

<u>Development Department</u>
Dan Havener
7232 E. Main Street
Reynoldsburg OHIO 43068
614-322-6831 Phone

ORDINANCE REQUEST

DATE:	**November 9, 2015**
TO:	**City Council**
RE:	**JEDD with Etna Township- Dan Havener**

Emergency/Suspension: Emergency

Reason For Emergency: Immediate preservation of the public peace, health, or safety

Please see the attached materials that pertain to the 2 proposed JEDD agreements with Etna Township.

BOARD OF TRUSTEES

ETNA TOWNSHIP, LICKING COUNTY, OHIO

RESOLUTION No. 15-11-04-__

RESOLUTION PROVIDING FOR ACCEPTANCE OF THE ETNA-REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT DISTRICT - 1 CONTRACT IN ITS PRESENT FORM AND FOR A PUBLIC HEARING ON THE CONTRACT

The Board of Trustees of Etna Township, Licking County, Ohio met in a special meeting on November 4, 2015 at 81 Liberty Street with the following members present:

John Carlisle, President   Randy Foor, Vice-President   Jeff Johnson, Trustee

Trustee ________ moved the following:

WHEREAS, the Township of Etna (the "Township") and the City of Reynoldsburg (the "City") have negotiated and intend to enter into the Etna-Reynoldsburg Joint Economic Development District Contract (the "Contract") to create and provide for the operation of the Etna-Reynoldsburg Joint Economic Development District - 1 (the "JEDD-1") in accordance with Section 715.72 of the Revised Code for their mutual benefit and for the benefit of their residents and of the State of Ohio.

NOW, THEREFORE, BE IT RESOLVED, BY THE BOARD OF TRUSTEES OF ETNA TOWNSHIP, LICKING COUNTY, OHIO, THAT THE FOLLOWING RESOLUTION BE AND IT HEREBY IS ADOPTED:

Section 1. The Board hereby approves the form of the Contract now on file with the Fiscal Officer subject to any revisions thereto following the public hearing provided for herein and to final approval by this Board.

Section 2. The Township shall hold a public hearing concerning the Contract commencing at 9:00 a.m. on the 19th day of December 2015, at 81 Liberty Street, Etna, Ohio. The public hearing shall allow for public comment and recommendations on the proposed Contract. The Township may include in the Contract any of those recommendations prior to final approval of the Contract. The Fiscal Officer is authorized and requested to cause notice of the time and place of the public hearing to be published in the Pataskala Standard, which is a newspaper of general circulation in the Township, 30 days prior to the public hearing.

Section 3. The Board further directs that a copy of the Contract, together with a description of the area or areas to be included in the District, including a map, and the economic development plan for the district that includes a schedule for the provision of any new, expanded, or additional services, facilities, improvements, and a schedule for the collection of an income tax to be levied, shall be available for public inspection, in the office of the Township Fiscal Officer.

BOARD OF TRUSTEES

ETNA TOWNSHIP, LICKING COUNTY, OHIO

Section 4. It is found and determined that all formal actions of this Board concerning and pertaining to the adoption of this Resolution were taken in an open meeting of this Board, and that all deliberations of the Board, and any of its committees, that resulted in such formal action were in meetings open to the public, in accordance with all legal requirements including Ohio Revised Code §121.22.

Section 5. This Resolution shall take effect at the earliest time provided by law.

Trustee ___________ seconded the Resolution and the roll being called upon its adoption the vote resulted as follows:

YEAS: __________________________ * __________________________ * __________________________

NAYS: __________________________ * __________________________ * __________________________

The motion carried and the Resolution was adopted.

Attest: ________________________________
Walter Rogers, Fiscal Officer

CERTIFICATE

State of Ohio, Licking County
I, the undersigned Fiscal Officer of Etna Township, Licking County, Ohio, hereby certify that the foregoing Resolution Number 15-11-04-__ is a true and complete copy of the Resolution adopted by a majority of the full membership of the Board of Trustees of Etna Township at its special meeting held on November 4, 2015 as was recorded in the official proceedings of the Board.

____
Walter Rogers, Fiscal Officer

EXHIBIT

ANNEXATION AGREEMENT

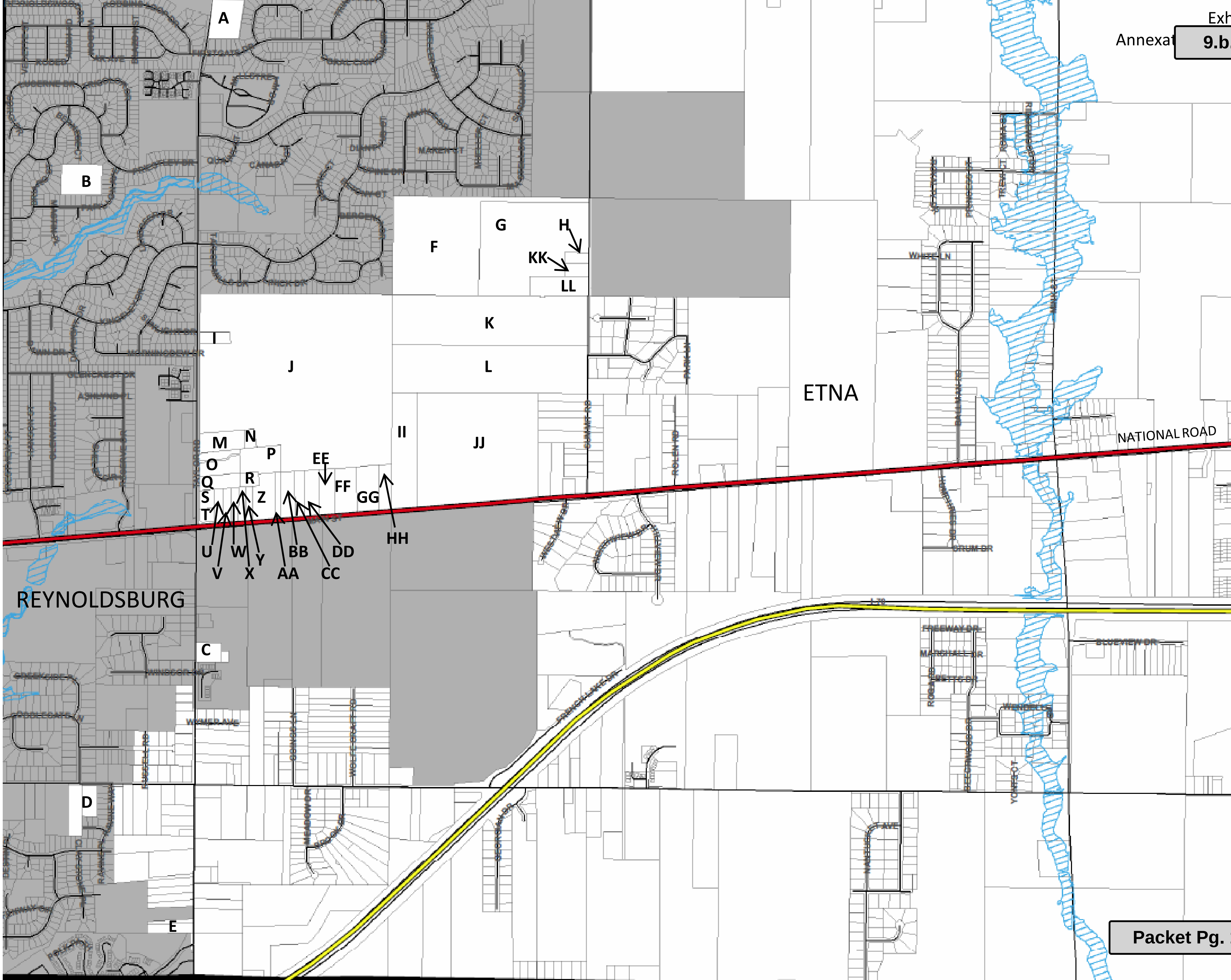
Permitted Territory Parcel(s)	Parcel ID	Owner	Address	Acreage
A	012-028356-00.000	Joseph Graybeal	8049 Taylor Road SW Reynoldsburg, OH 43068	2.2750
A	012-028668-00.002	Diana Rich	Taylor Rd. SW, Reynoldsburg, OH 43068	1.0075
A	012-028668-00.003	Edward and Diana Rich	8109 Taylor Road SW Reynoldsburg, OH 43068	1.0075
A	012-028668-00.001	Gregory and Linda Niggle	8127 Taylor Road SW Reynoldsburg, OH 43068	1.0075
A	012-028668-00.000	Robert McPherson II	8155 Taylor Road SW Reynoldsburg, OH 43068	1.0135
B	012-028344-00.000	Howard & Christina Huffman	8530 Taylor Rd, Reynoldsburg, OH 43068	5.0000
C	012-027672-00.000	Bible Mission Baptist Church	9733 Taylor Rd. SW, Reynoldsburg, OH 43068	0.3400
C	012-027278-00.000	Bible Mission Baptist Church	9733 Taylor Rd. SW, Reynoldsburg, OH 43068	2.0000
D	012-027576-00.001	Roger & Gail Krumlauf	8177 Palmer Rd., Reynoldsburg, OH 43068	2.9900
D	012-027576-00.000	Neal & Jacqueline Young	15593 Palmer Rd., Reynoldsburg, OH 43068	1.9980
E	012-029496-00.000	Stuart & Carolyn Yousey	Taylor Rd. SW, Reynoldsburg, OH 43068	0.7900
E	012-029502-00.000	Stuart & Carolyn Yousey	Taylor Rd. SW, Reynoldsburg, OH 43068	1.7000
F	011-026598-00.002	Carol Christy & Richard Halley	Summit Rd., Reynoldsburg, OH 43068	36.4800
G	011-026598-00.003	Maple Wood Farms LTD	8718 Summit Rd, Reynoldsburg, OH 43068	35.5170
H	011-026598-00.001	Eric & Cathy Meister	8718 Summit Rd, Reynoldsburg, OH 43068	1.1030
I	012-027648-00.000	Joseph Bauman Trustees	8899 Taylor Rd. SW, Reynoldsburg, OH 43068	1.3730
J	012-027282-00.000	Joseph Bauman Trustees	8899 Taylor Rd. SW, Reynoldsburg, OH 43068	127.6320
K	010-018030-00.000	Howard & Rosemary Emswiler	Summit Rd., Reynoldsburg, OH 43068	39.7890
L	010-018030-00.001	Howard & Rosemary Emswiler	Summit Rd., Reynoldsburg, OH 43068	39.8300
M	012-027654-00.000	Joseph Bauman Trustees	8899 Taylor Rd. SW, Reynoldsburg, OH 43068	3.5520
N	012-027288-00.000	Joseph Bauman Trustees	8899 Taylor Rd. SW, Reynoldsburg, OH 43068	0.8300
O	012-027348-00.000	Thaah Hammond & Aaron Young	9167 Taylor Rd. SW, Reynoldsburg, OH 43068	1.1440
P	012-027348-01.001	Daniel Albert	9197 Taylor Rd. SW, Reynoldsburg, OH 43068	2.4790
P	012-027354-01.000	Daniel & Heidi Albert	9197 Taylor Rd. SW, Reynoldsburg, OH 43068	4.6230
Q	012-027348-01.000	Ronald & Vickie Shirey	9227 Taylor Rd. SW, Reynoldsburg, OH 43068	2.3190
R	012-027354-00.000	Alphon & Betty Pegg Trustees	E Main St., Reynoldsburg, OH 43068	1.0000
S	012-028902-00.000	Terry Carpenter	Taylor Rd. SW, Reynoldsburg, OH 43068	1.2520

EXHIBIT
ANNEXATION AGREEMENT

Permitted Territory Parcel(s)	Parcel ID	Owner	Address	Acreage
T	012-028902-00.001	Terry Carpenter	8520 E. Main St., Reynoldsburg, OH 43068	1.3900
U	012-027280-00.000	Ohio Con Assoc. (ADV CH)	8544 E. Main St., Reynoldsburg, OH 43068	1.4300
V	012-028950-00.000	Keltner Properties LTD	8546 E. Main St., Reynoldsburg, OH 43068	1.2580
W	012-027768-00.001	Keltner Properties LTD	8550 E. Main St., Reynoldsburg, OH 43068	1.2102
X	012-027768-00.000	Alphon & Betty Pegg Trustees	8560 E. Main St., Reynoldsburg, OH 43068	1.2101
Y	012-028608-00.000	Alphon & Betty Pegg Trustees	8600 E. Main St., Reynoldsburg, OH 43068	1.0200
Z	012-028314-00.000	RP Ohio Investments LLC	8670 E. Main St., Reynoldsburg, OH 43068	4.5530
AA	012-027624-00.000	NSE2 Properties LLC	8800 E. Main St., Reynoldsburg, OH 43068	6.2000
BB	012-027624-00.000	NSE2 Properties LLC	8800 E. Main St., Reynoldsburg, OH 43068	6.2000
CC	012-027624-00.000	NSE2 Properties LLC	8800 E. Main St., Reynoldsburg, OH 43068	6.2000
DD	012-028920-00.000	NSE2 Properties LLC	8860 E. Main St., Reynoldsburg, OH 43068	2.8100
EE	012-028758-00.000	Ishmael & Julia Skaggs	8880 E. Main St., Reynoldsburg, OH 43068	2.8100
FF	012-028416-00.000	8900 National Road Co. LLC	8900 E. Main St., Reynoldsburg, OH 43068	4.6000
GG	012-027600-00.000	Modern Trailer Park Inc.	8910 E. Main St., Reynoldsburg, OH 43068	4.5500
HH	012-028284-00.000	Rodney Farris	8920 E. Main St., Reynoldsburg, OH 43068	2.4600
II	010-016998-00.000	Cveta Nastev Trustee	8930 National Rd., Pataskala, OH 43062	10.6400
JJ	010-017466-00.000	Nancy Brown Trustee	National Rd., Pataskala, OH 43062	58.4170
KK	011-026598-00.005	Eric and Cathy Meister	Summit Rd., Reynoldsburg, OH 43068	1.213
LL	011-026598-00.000	Donna Humphreys	8792 Summit Rd., Reynoldsburg, OH 43068	5.0000

Exhibit “1”

Annexat 9.b.c nt



Attachment: Annexation-Permitted Territory Map (1242 : JEDD with Etna Township)

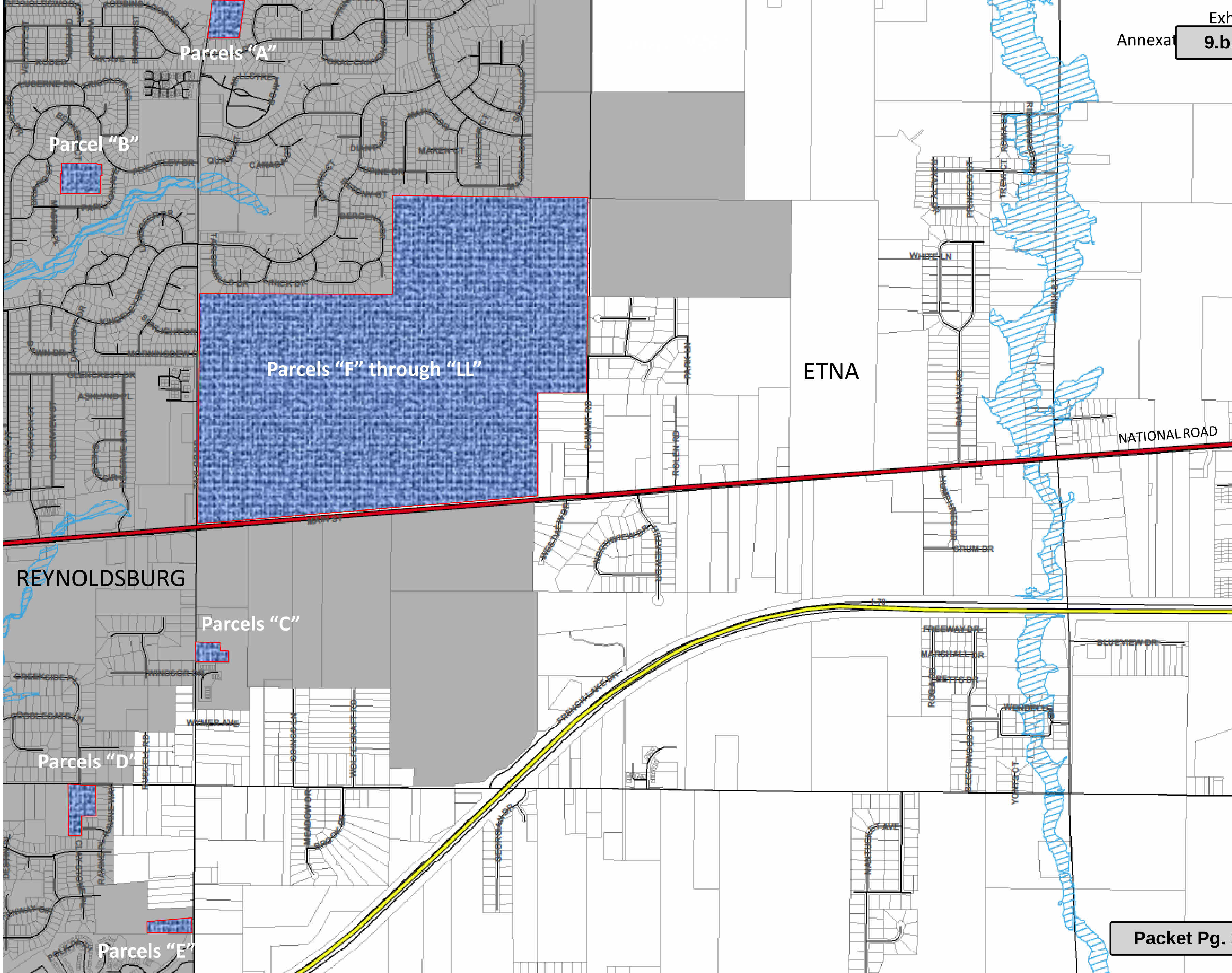


Exhibit “1”
Parcels “A”
Parcel “B”
Parcels “F” through “LL”
ETNA
NATIONAL ROAD
REYNOLDSBURG
Parcels “C”
Parcels “D”
Parcels “E”

JOINT ECONOMIC DEVELOPMENT DISTRICT CONTRACT

AND AGREEMENT PURSUANT TO OHIO REVISED CODE SECTION 709.192

BY AND BETWEEN

CITY OF REYNOLDSBURG

(FRANKLIN, LICKING AND FAIRFIELD COUNTIES), OHIO

AND

ETNA TOWNSHIP (LICKING COUNTY), OHIO

Dated as of

__________, 2015

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JOINT ECONOMIC DEVELOPMENT DISTRICT CONTRACT

This joint economic development district contract pursuant to Ohio Revised Code 715.72 and agreement pursuant to Ohio Revised Code Section 709.192 (collectively the "Contract") dated as of __________, 2015, is entered into by and between the City of Reynoldsburg, Ohio ("City"), a municipal corporation and political subdivision organized and existing pursuant to the Constitution and the laws of the State of Ohio, and Etna Township (Licking County), Ohio ("Township"), a township and political subdivision organized and existing under the laws of the State of Ohio. (Capitalized terms and words used, but not otherwise defined in this Contract shall have the meanings assigned to them in Article I.)

WITNESSETH:

WHEREAS, Etna Township is located in Licking County, Ohio and Reynoldsburg is located in Franklin, Licking and Fairfield County, Ohio and both are political subdivisions of the State of Ohio; and

WHEREAS, Ohio Revised Code Section 715.72 authorizes a municipal corporation and a township to enter into a joint economic development district contract; and

WHEREAS, the Township and the City hereby create the Etna-Reynoldsburg Joint Economic Development District – 1 (the "District") pursuant to Ohio Revised Code Sections 715.72 through 715.83 (the "JEDD Statutes"), to facilitate economic development to create or preserve jobs and employment opportunities and to improve the economic welfare of the people in this State and in the area of the Contracting Parties, and to create and provide for the operation of the District in accordance with the JEDD Statutes for their mutual benefit and for the benefit of their residents and of the State of Ohio (the "State"); and

WHEREAS, the territory to be included in the District is comprised of the lands consisting of approximately 230+/- acres depicted in Exhibit A and more particularly described in Exhibit B, both of which Exhibits are attached to the Contract and incorporated herein by this reference; and

WHEREAS, the territory to be included in the District is zoned in a manner appropriate to the function of the District; and

WHEREAS, the City and Township agree that Section 6.6 of this Contract, and the Annexation Agreement referenced therein shall be implemented and governed in accordance with Ohio Revised Code Section 709.192, which shall apply thereto; and

WHEREAS, the legislative authorities of the City and the Township have each authorized and directed the City and the Township, respectively, to make and enter into this Contract by and through their respective officers in accordance with Ordinance No. _________, passed by the City Council on ______________________, and Resolution No. _______________________ unanimously adopted by the Township Trustees on ______________.

NOW THEREFORE, in consideration of the mutual promises and covenants set forth in this Contract, the City and the Township agree and bind themselves, their agents, employees, and successors as follows:

(Remainder of Page Intentionally Left Blank)

ARTICLE I
DEFINITIONS

<u>Section 1.1 Definitions.</u> In addition to any words and terms defined elsewhere in this Contract, the following capitalized words and terms shall have the following meanings:

"Board" shall mean the board of directors established in accordance with Revised Code Section 715.78 and this Contract.

"Board Improvement Account" means the account established by the JEDD board of directors to receive a portion of the Net Revenues and be used in accordance with Section 3.3 of this Contract.

"Business" includes each commercial, industrial, professional, educational, governmental, health and medical, service-oriented, and charitable entity that has established or will establish a temporary or permanent location in the District.

"City" means the City of Reynoldsburg, Ohio.

"Contract" means this joint economic development district contract and agreement pursuant to Ohio Revised Code Section 709.192 by and between the City and the Township.

"District" means Etna-Reynoldsburg Joint Economic Development District – 1 created pursuant to Ohio Revised Code Section 715.72 and this Contract and includes all the real property described and depicted in Exhibits A and B to this Contract.

"Gross Revenues" means the proceeds of the JEDD Income Tax, less refunds.

"JEDD" means a joint economic development district created pursuant to Ohio Revised Code Section 715.72.

"JEDD Fund" means the fund account that the receipts of the JEDD Income Tax shall be deposited to and from where the disbursements shall be made.

"JEDD Income" means (i) the income earned by persons employed by a Business and (ii) the net profits, if any, of a Business.

"JEDD Income Tax" means the tax on JEDD Income levied by the Board in accordance with the provisions of this Contract.

"JEDD Income Tax Agreement" means that agreement to be entered into by and between the Board and the City providing for the City to (i) assist the Board with the drafting of rules and regulations for the administration, collection and enforcement of the JEDD Income Tax, (ii) collect and distribute the proceeds of the JEDD Income Tax in accordance with the provisions of this Contract and (iii) act as the fiscal agent of the JEDD and the Board.

"Net Revenues" means Gross Revenues less the amounts paid under Section 4.2.1. hereof.

"Parties" means Etna Township and the City of Reynoldsburg only.

"Quarters" means the standard calendar quarters (January-March, April-June, July-September, October-December) of each calendar year.

"State" means the State of Ohio.

"SWLSD" means the Southwest Licking Local School District.

"SWLSD Payment" means the amount described in Section 4.3 hereof.

"Township" means Etna Township (Licking County), Ohio.

Section 1.2 Interpretations. Any reference herein to the City, the Township or the Board or to any officer or employee of the City, the Township or the Board, includes the entities, officers or employees succeeding to their respective functions, duties and responsibilities pursuant to or by operation of law, or the entities, officers or employees lawfully performing their respective functions, duties or responsibilities.

Any reference to a section or provision of the Constitution of the State, a section, provision or chapter of the Ohio Revised Code, an ordinance of the City, a resolution of the Township or any statute of the United States of America, includes that section, provision, chapter, ordinance, resolution or statute as amended, modified, revised, supplemented or superseded from time to time; provided, however, that no amendment, modification, revision, supplement or superseding section, provision, chapter, ordinance, resolution or statute shall be applicable to this Contract solely by reason of this Section 1.2 if such amendment, modification, revision, supplement or superseding section, provision, chapter, ordinance, resolution or statute constitutes an impairment of the rights or obligations of the City, the Township or the Board under this Contract.

Unless the context clearly indicates otherwise, words importing singular number include the plural number and vica versa. The terms "hereof", "hereby", "herein", "hereto", "hereunder" and similar terms refer to this Contract. The term "hereafter' means after, and the term

"heretofore" means before, the date of this Contract. Words of any gender include the correlative word of the other genders unless the context clearly indicates otherwise.

Section 1.3 Captions and Headings. The captions and headings in this Contract are solely for convenience of references and do not define, limit or describe the scope or intent of any Articles, Sections, subsections, paragraphs, subparagraphs or clauses herein.

(End of Article I)

ARTICLE II
JOINT ECONOMIC DEVELOPMENT DISTRICT

<u>Section 2.1 Creation, Name and Territory.</u> The City and the Township, by their combined action evidenced by the signing of this Contract, hereby create a joint economic development district ("JEDD") in accordance with the terms and provisions of this Contract. The JEDD created pursuant to this Contract shall be known as the "Etna - Reynoldsburg Joint Economic Development District - 1." The Board of Directors (the "Board") of the District may change the name of the District by resolution of the Board.

The territorial boundaries of the District are described in Exhibit "A" and more particularly described in Exhibit "B" attached to and made part of this Contract. This Contract incorporates and includes all exhibits attached hereto. The District is located entirely within Licking County (the "County") and does not include any "parcel of land" (as defined in Section 715.73(C) of the Revised Code) that is owned in fee by or is leased to a municipal corporation or township, except land owned by a contracting party. Furthermore, no electors reside within the area or areas comprising the District.

<u>Section 2.2 Contracting Parties.</u> The contracting parties to this Contract are the City of Reynoldsburg, a municipal corporation existing and operating under the laws of the State, and Etna Township, a township existing and operating under the laws of the State, and their respective successors in all or in part.

<u>Section 2.3 Purpose.</u> The City and the Township intend that the creation and operation of the District shall, and it is the purpose of the District to, facilitate economic development to create or preserve jobs and employment opportunities and to improve the economic welfare of the people in the State, the City, the Township and the District.

The Parties further acknowledge that economic development incentives, such as property tax incentives and tax increment financing, and economic development investments, such as public infrastructure investments and arrangements to fully or partially reimburse developers or end users for certain public infrastructure investments, can play a critical role in competitively positioning the District to attract jobs and economic growth that will benefit the Parties. The

Parties also acknowledge that the Township has successfully used an economic development structure for ProLogis Park 70-Etna that involves a combination of property tax incentives, a diversion of joint economic development zone income tax revenues to the Southwest Licking Local School District, public infrastructure investments and an arrangement to partially reimburse ProLogis for the construction of a public road.

Accordingly, the Parties find and agree that the following are public purposes for both of the Parties: (1) exemptions that, after the date of this Agreement, are duly granted by the appropriate entity or entities pursuant to R.C. Sections 3735.67, 3735.671, 5709.62, 5709.63, 5709.631, 5709.632, 5709.73 - .77, or 5709.78 - .81 for any property within the District, which are hereby consented to pursuant to R.C. Section 715.81, but which consent shall not function as an approval otherwise required pursuant to R.C. Sections 3735.67, 3735.671, 5709.62, 5709.63, 5709.631, 5709.632, 5709.73-.77, or 5709.78-.81; and (2) the diversion of some portion of the income tax revenues of the District, pursuant to R.C. Sections 715.74, 715.80 or 5709.82, to one or more school districts ("School Districts," which includes any joint vocational school district and any local non-joint vocational school district with property within the District) in connection with the approval of a property tax exemption.

Nothing in this Section, however, obligates the Township or District to allocate any Net Revenues to any School District.

Section 2.4 Addition of Areas to the District. In the manner prescribed by the JEDD Statutes, and upon agreement by the City and the Township, this Contract, including Exhibits "A" and "B" hereto, may be amended from time to time to add certain property within Etna Township to the territory of the District. Upon agreement by the City and the Township, this Contract, including Exhibits "A" and "B" hereto, may also be amended from time to time to remove property from the territory of the District. The Township and the City, individually and collectively, agree that other areas may be added to the District (or other Joint Economic Development Districts be created for such areas) in the future. Each of the Contracting Parties agrees to cooperate with the other to amend this Contract to add other areas to the District whenever the Parties so agree in the future.

Section 2.5 Contributions. In accordance with Section 715.74 of the Revised Code, the City and the Township each agree to contribute to the development and operation of the District to the extent described in this Section.

2.5.1. Fire Protection and EMS Services: The City and Township shall retain all mutual aid agreements in place on the date of this agreement, if any, until expiry of the same. All fire tax levies shall remain in place within the District, and the Township will remain obligated to continue to provide, by contract, fire and EMS services within the District. The District shall be included in all future fire tax levies. The level of Fire and EMS service within District shall be the same as within the Township.

2.5.2. Road Construction and Maintenance. The Township shall continue to provide construction and maintenance services for Township roadways currently located in the District (see Exhibits "A" and "B"). The Township agrees to maintain new Township roadways constructed within the District after construction and transfer of the same under the following terms and conditions:

2.5.2.1. The roadway has been constructed in accordance with applicable standards and specifications and has been transferred to the Township for ownership and maintenance purposes.

2.5.2.2. The Township may, at its discretion, decline to accept any such roadway for maintenance purposes.

2.5.2.3. The Township agrees to perform the following maintenance on such roadways which are accepted by it:

2.5.2.3.1. Maintenance of traffic control devices (i.e., signs and signals other than railroad crossings) installed per County development standards;

2.5.2.3.2. Clearing snow and ice from streets and roads;

2.5.2.3.3. Salting or in some other way de-icing streets and roads;

2.5.2.3.4. Pavement maintenance-including berm and shoulder repair, street sweeping, crack sealing, pothole repair, resurfacing (defined as replacing two inches or less of surface pavement), chip and seal resurfacing or its equivalent, striping, setting reflective

safety devices in pavement (when required by state guidelines) and any other fixing of pavement generally regarded by political subdivisions (including the ODOT) as pavement maintenance);

2.5.2.3.5. Road right-of-way maintenance, including repairing or replacing turf, mowing grass, cleaning up trash and litter, cleaning and fixing drainage ditches and storm water retention areas within the roadway right-of-ways, repairing and replacing guardrails and any other cleaning and fixing of road right-of-way generally regarded by political subdivisions (including Ohio Department of Transportation) as road right-of-way maintenance;

2.5.2.3.6. All roadways as defined above which the Township is required to maintain shall count as Township roads for road tax purposes and gas tax distribution due to the Township's obligation to maintain those roadways;

2.5.2.3.7. For purposes of this Agreement, the term "pavement maintenance" does not mean asphalt overlay of more than two (2) inches and does not include reconstruction of the road base and road drainage facilities.

2.5.2.3.8 The City shall not be responsible for reconstructing or pavement maintenance on any existing Township roadways.

2.5.3. <u>Other Services</u>.

2.5.3.1. With respect to sanitary sewer services and potable water services the following shall apply:

2.5.3.1.1. <u>Sanitary Sewer Services Within The JEDD District.</u> It is anticipated that all qualified customers located within the JEDD District shall be able to connect to and receive sanitary sewer services from the Southwest Licking Community Water and Sewer District (SWLCWSD).

2.5.3.1.2. <u>Potable Water Services Within The JEDD District.</u> It is anticipated that all qualified customers located within the JEDD District shall be able to connect to and

receive potable water services from the Southwest Licking Community Water and Sewer District (SWLCWSD).

2.5.3.1.3. <u>Other Obligations of the Parties.</u> The Township and the City may, at their discretion, provide services to assist the District with planning, marketing, promotion and related activities to facilitate economic development in the District. In addition, the Township and City agree to assist in the marketing of available properties in the District to prospective commercial or industrial enterprises. The Township and the City may provide secretarial services and other staffing as each Contracting Party, in its sole discretion, determines, at no cost to the District. In addition, the Board may contract for such services with either or both of the Contracting Parties on such terms as the Board and the respective Contracting Parties may agree. However, the District may not enter into a contract with one of the Contracting Parties without the consent of the other Contracting Party.

The Township shall hold all records or documents of the District for safe keeping. The Township shall maintain those records and documents as public records of the City and the District as applicable and shall provide copies of those records and documents to the Contracting Parties in accordance with the public records law of the State.

For the term of this Contract, but only so long and to the extent to which the area within the District remains unincorporated, the Township shall provide the same services to the unincorporated portions of the District that it provides to other unincorporated areas of the Township, including but not limited to, police and fire protection services, as well as zoning services.

The City and Township shall prepare, or cause to be prepared, all documents of the City and the Township relating to the formation of the District, including but not limited to, this Contract, notices, forms of City, Township, County and District legislation and election proceeding, if any. Any costs incurred and paid by the City and Township in preparing such documents or otherwise incurred by the City and Township in assisting in the establishment of the District shall be reimbursed to the City and Township from revenues of the District income tax as set forth in Article IV hereof. Further, any costs incurred in the future and paid by the City and Township in connection with preparation of documents or in identifying property owners and businesses to be added to the District, describing the District boundaries and obtaining signatures on petitions for addition of properties or businesses to the District, shall be reimbursed to the City and Township from those revenues of the District as set forth in Article IV hereof.

Further, the Contracting Parties may, but are not required to, make other financial contributions to the District. The Contracting Parties shall cooperate with the Board in obtaining financial assistance, both public and private, for economic development projects, but shall not be required to assume any financial obligation in doing so. Additionally, neither the Township nor City shall be obligated to make expenditures pursuant to this Agreement in excess of the revenues derived from this Agreement without their consent.

Neither party shall be obligated to provide any particular service, level of service, or financial commitment to the District, except as specifically stated above.

(End of Article II)

ARTICLE III
THE BOARD

Section 3.1 Board of Directors. Pursuant hereto, a Board of Directors is established to govern the District. The Board shall consist of five members, one member representing the City to serve a term of one year (Board Member No. 1), one member representing the Township to serve a term of two years (Board Member No. 2), one member representing the owners of businesses located within the District to serve a term of three years (Board Member No. 3), one member representing the persons working within the District to serve a term of four years (Board Member No. 4), and one member selected by the other members to serve a term of four years as chairperson of the Board (Board Member No. 5). After service of an initial term, terms for each member shall be for four years. A member may be reappointed to the Board, but no member shall serve more than two consecutive terms on the Board.

3.1.1 Board Member No. 1 shall be appointed by the Mayor of the City; Board Member No. 2 shall be appointed by majority vote of the Board of Township Trustees of Etna Township; Board Member No. 3 shall be appointed by majority vote of the Board of Township Trustees of Etna Township from a list of at least three (3) nominees provided to the Township by the owners of businesses located within the District; Board Member No. 4 shall be appointed by majority vote of the Board of Township Trustees of Etna Township; Board Member No. 5 shall be selected by a majority vote of the other Board Members.

If there are no businesses located or persons working within the District, the District Board's number of members shall be reduced to three (3) members in accordance with R.C.715.78 (A)(2).

Section 3.2 Officers and Compensation. The members of the Board shall serve without compensation as such members. Necessary and authorized expenses incurred by members on behalf of the District shall be reimbursed from District funds in accordance with procedures established by the Board.

The Board shall elect the following officers (who shall constitute the Officers of the Board) from among its members: a Vice-Chair, a Secretary and a Treasurer. The offices of

Secretary and Treasurer may be combined into a single office. These officers shall be elected on a rotating basis, with one officer from each party to this Contract holding office at any given time. The Officers shall be elected at the first meeting of the Board and thereafter every other year for two-year terms and shall serve until their respective successors take office. The Board shall establish a procedure for conducting those elections. The Officers shall perform such duties as provided herein and such additional duties as may be provided from time to time by the Board. The Chair, who is also an officer, shall be the Board Member designated by R.C. 715.78.

Section 3.3 Powers, Duties, Functions. The Board shall meet at least once each calendar year on a date determined by the Board. The Board shall adopt procedures for holding and conducting regular and special meetings. Meetings may be held at the offices of the City or the Township or at other locations within the Licking County as determined by the Board. The principal office and mailing address of the District and the Board shall be determined by the Board at its first meeting and may be changed by the Board from time to time. The Board may maintain an office within the District. A minimum of a majority of the members shall constitute a quorum for Board meeting purposes. The Board shall act through resolutions adopted by the Board. A resolution must receive the affirmative vote of at least a majority of the members present and constituting a quorum of the Board to be adopted. A resolution adopted by the Board shall be immediately effective unless otherwise provided in that resolution or by the JEDD Statutes.

The Board shall adopt By-Laws for the regulation of its affairs and the conduct of its business consistent with this Contract in substantially the form as attached hereto as Exhibit D. The By-Laws may be amended or supplemented from time to time by the Board.

The Chair shall preside over and conduct the meetings of the Board in accordance with its by-laws or other procedures adopted by the Board. The Chair may call special meetings of the Board by giving 24-hour written notice of such meeting to each member delivered to his or her residence or place of business. A majority of the members of the Board may also call a special meeting by providing the same notice.

The Vice-Chair shall act as Chair in the temporary absence of the Chair.

The Secretary shall be responsible for the records of the Board including, but not limited to, correspondence and minutes of the meetings of the Board.

The Treasurer shall be the fiscal officer of the Board and shall be responsible for all fiscal matters of the Board including, but not limited to, the preparation of the budget and the appropriations resolution, paying or providing for the payment of expenses of operation of the Board, receiving, safekeeping and investing, or providing for the receipt, safekeeping and investment of, funds of the Board and maintaining, or providing for the maintenance of, accurate accounts of all receipts and expenditures. The Board may provide in the JEDD Income Tax Agreement (as defined in Article IV hereof) that the Department of Finance of the City shall assist the Treasurer with the duties of that office.

The Board shall designate by resolution, or in its by-laws, those Officers who may sign documents on behalf of the Board.

A member who is absent without being excused from three consecutive meetings shall be deemed to have resigned as a member of the Board. In the event of the death, disqualification, removal or resignation of any member of the Board, a new member shall be appointed in the same manner as set forth above to serve as successor for the unexpired term of such member. A member of the Board may be removed by the appointing party for “cause”, which shall mean: willfully failing to perform a duty expressly imposed by this Contract or by law with respect to his or her office; willfully performing any act forbidden by law with respect to his or her office; failing to achieve the faithful, efficient and intelligent administration of his or her duties of office as required by this Contract or by law; engaging in conduct unbecoming to such office. Removal shall be effective upon receipt of written notice of removal from the Board and the reasons for the Board member being removed. In the event of such removal, the appointing entity may not re-appoint the same person who has been so removed.

The Board shall adopt an annual budget for the District. The budget shall estimate the revenues of the District and expenses of the operation of the District. The Board shall establish an appropriations procedure to provide for payment of the operating expenses of the District and the distribution of income tax revenues in accordance with Article IV hereof. The Board shall provide a copy of the annual budget to the Contracting Parties promptly after its adoption.

The Board is authorized to take such necessary and appropriate actions, or establish such programs, to facilitate economic development in the District in accordance with the purpose of this Contract.

The Board, on behalf of the District, may:

3.3.1. purchase, receive, hold, lease or otherwise acquire, and sell, convey, transfer, lease, sublease or otherwise dispose of, real and personal property, together with such rights and privileges as may be incidental and appurtenant thereto and the use thereof, including but not limited to, any real or personal property acquired by the District from time to time in the satisfaction of debts or enforcement of obligations, or otherwise;

3.3.2. acquire, purchase, construct, reconstruct, enlarge, furnish, equip, maintain, repair, sell, exchange, lease or rent to others, lease or rent from others, or operate facilities for the District;

3.3.3. make available the use or services of any District facility to one or more persons, one or more governmental agencies, or any combination thereof;

3.3.4. apply to the proper authorities of the United States pursuant to appropriate law for the right to establish, operate, and maintain foreign trade zones within the area or jurisdiction of the District and to establish, operate and maintain such foreign trade zones;

3.3.5. establish and maintain such funds or accounts as it deems necessary, either of its own or in conjunction with or through the City or the township;

3.3.6. promote, advertise and publicize the District and its facilities, provide information relating to the District and promote the interests and economic development of the District, the City, the Township and the State;

3.3.7. make and enter into all contracts and agreements and authorize one or more members to sign all instruments necessary or incidental to the performance of its duties and the execution of its powers under this Contract;

3.3.8. employ managers and other employees and retain or contract with consulting engineers, financial consultants, accounting experts, architects, attorneys and such other consultants and independent contractors as are necessary in its judgment to carry out the purposes of this Contract, and fix the compensation thereof which shall be payable from any available funds of the District.

3.3.9. receive and accept from any federal agency, state agency or other person grants for or in aid of the construction, maintenance or operation of any District facility, for research and development with respect to District facilities or for programs or other projects of the District, and receive and accept aid or contributions from any source of money, property, labor or other things of value, to be filed, used and applied only for the purposes for which such grants, aid or contributions are made, and

3.3.10. purchase fire and extended coverage and liability insurance for any District facility and for the office of the District, insurance protecting the District and its Board, Officers and employees against liability for damage to property or injury to or death of persons arising from its operations and any other insurance that the Board may determine to be reasonably necessary.

The Board may enter into an agreement with the City for the City to administer and implement employment and discharge of, and salaries, benefits and work rules established for, employees of the District. All costs of employment, including but not limited to, compensation, salaries, benefits, taxes and insurance, shall be paid from revenues of the District. Neither the City nor the Township shall be the employer and shall have no liability for any costs of employment or any other costs or expenses arising from such employment. The Board may provide by resolution that the purchases of real or personal property, other goods or services shall comply with applicable rules or regulations of the City.

This Contract grants to the Board the power and authority to adopt a resolution to levy an income tax within the District in accordance with Section 715.74 of the Revised Code and Article IV hereof.

The Board may enter into such private or public reimbursement agreements, or other contracts, with any entity located within the JEDD, or with any political subdivision, or with any Community Improvement Corporation (CIC) designated by the Township, providing for the reimbursement from the Board Improvement Account of all or a portion of the costs of improvements constructed in, or which directly benefit, the JEDD. All expenditures by the JEDD Board from the Board Improvement Account shall be for the purpose of facilitating economic development to create or preserve jobs and employment opportunities and to improve the economic welfare of the people of the State, the Township, the City, and the area. All payments due under any reimbursement agreement or other contract shall be made directly by the JEDD Treasurer from the Board Improvement Account to the person or entity entitled to such payments pursuant to the applicable reimbursement agreement or other contract without further authorization from the Board. To the extent that funds within the Board Improvement Account are not fully allocated as set forth above, then any remaining funds available may be expended by the Board for any reasonable cost related to the improvement of the JEDD or to promote economic development within the JEDD.

The Board is authorized to do all acts and things necessary or convenient to carry out the powers granted in this Contract.

(End of Article III)

ARTICLE IV
JEDD INCOME TAX

<u>Section 4.1 JEDD Income Tax Agreement</u> The Board at its first meeting shall adopt a resolution to levy an income tax at a rate of one and one-half percent (1½%) in the District in accordance with Section 715.74 of the Revised Code based on the income of persons working within the District and on the net profits of businesses located within the District (JEDD Income). The income tax shall go into effect immediately upon adoption of that resolution. The rate of the income tax shall remain one and one-half percent (1½%) and shall not change to equal the highest rate of the income tax levied by the City, or some rate in excess of one and one-half percent (1½%), but less than said highest rate, unless hereafter authorized by a duly approved and executed Resolution adopted by the Township Board of Trustees. Said income tax rate shall never decrease below said rate of one and one-half percent (1½%). The revenues of that income tax shall be used for the purposes of the District and the Contracting Parties pursuant to this Contract.

Unless otherwise agreed by the Parties, the Board shall adopt, by resolution, except for the provisions of the City's income tax legislation regarding the allocation of funds raised by the levy of the income tax, all of the provisions of the City's income tax legislation, as it may be amended from time to time, as applicable to the District income tax. The income tax levied by the Board pursuant to this Contract and Section 715.74 of the Revised Code shall apply in the entire District throughout the term of this Contract, notwithstanding that all or a portion of the District becomes subject to annexation, merger or incorporation. Unless otherwise agreed by the Parties, the City shall not grant any credits, abatements or reductions in the income tax to be levied and collected within the District, nor is it permitted to change the income tax code in any way, which in any way interferes with or reduces the income tax revenues to be collected under this Contract and paid to the Township.

In accordance with Section 715.74 of the Revised Code, the Board shall enter into an agreement with the City to administer, collect and enforce the income tax on behalf of the District (the "JEDD Income Tax Agreement"). The JEDD Income Tax Agreement shall provide that the Treasurer or Auditor (whichever is necessary) of the City shall be the Administrator of the income tax of the District (the "Administrator"), who shall be responsible for the receipt, safekeeping and investment of the income tax revenues collected within the District. The JEDD Income Tax Agreement shall provide that such services are provided at no cost to the District.

Such Administrator and his/her staff shall provide necessary accounting, bookkeeping, purchasing and income tax collection enforcement and administration services. Further, the Administrator is authorized to open accounts with banking institutions and/or governmental institutions, to sign checks on such accounts and to prepare and file any and all reports, returns and other filings with banking institutions and/or governmental institutions necessary and proper to carry out the purposes of this Board and this Contract.

The City shall establish the JEDD Fund into which the Administrator shall deposit the Gross Revenue. The Administrator shall deposit the Gross Revenue into the JEDD Fund no later than five (5) business days (or if any such date is not a business day, on the immediately succeeding business day), after the end of each Quarter.

Section 4.2 Disbursements Within thirty (30) days after the end of each Quarter, the Administrator shall, without the need for further action of the Board or Treasurer of the Board, perform the following duties and functions:

4.2.1. From the Gross Revenue:

4.2.1.1. Pay the City an amount equal to, if any, the SWLSD Payment for distribution to the SWLSD;

4.2.1.2 Repay the Contracting Parties the costs they incurred to establish the District, if any, until paid in full;

4.2.1.3. Pay the JEDD Board in an amount sufficient to pay the outstanding or expected expenses of the operations of the District for that quarter in accordance with the budget and appropriations resolution (as amended from time to time) of the Board, and for the long term maintenance of the District, in an amount not less than one percent (1%) and not to exceed two percent (2%) of the Gross Revenue.

4.2.1.4. Pay the City an amount not to exceed three percent (3%) of the Gross Revenue to pay the City's expenses to administer the JEDD Income Tax (currently through the Regional Income Tax Agency).

4.2.2. From the Net Revenue:

4.2.2.1. To the City of Reynoldsburg, an amount equal to twenty percent (20%) multiplied by the sum of the Net Revenue and the SWLSD Payment, if any;

4.2.2.2. To Etna Township, an amount equal to the Net Revenue minus the sum of the amount determined under Section 4.2.2.1 and Section 4.2.2.3;

4.2.2.3. To the Board Improvement Account, an amount equal to ten percent (10%) multiplied by the sum of the Net Revenue and the SWLSD Payment, if any.

The City shall provide an accounting of the receipts and disbursements of the proceeds of the JEDD Income Tax monthly, including, but not limited to, a summary of the amounts of JEDD Income Tax on individuals withheld by each Business. In the event that any amount due to the Board, the City or the Township is a negative amount, then that negative amount shall be set off against the next amount paid. Subject to the approval of the Township, the City may make these distributions on a monthly basis.

Section 4.3 SWLSD Payment The "SWLSD Payment" is an amount equal, for the period during which it is due pursuant to this Section 4.3, to 20% of the Gross Revenue. The SWLSD Payment shall be due until the later of (i) the end of the fifth calendar year after the calendar year in which the cumulative sum of the SWLSD Payments equals two million, two hundred fifty thousand dollars ($2,250,000), or (ii) the end of the fifteenth calendar year after the first calendar year in which a new building in the District that is larger than 100,000 square feet is first occupied by a tenant or end user.

Section 4.4 Provisions The income tax revenues may be used by the District, the Township, and the City to encourage and promote economic development in the District and/or in the Township and/or in the City, including, but not limited to, maintaining and improving the infrastructure facilities of the District and the Contracting Parties (including paying debt charges related thereto), providing safety and health services within the District and within the Contracting Parties, providing urban and economic development planning, engineering, counseling, consulting, marketing and financing services for the District and the Contracting

Parties, including attorney's fees, and generally improving the environment for those working in the District and in the Contracting Parties, and for all other purposes of the Parties as permitted by law.

(End of Article IV)

ARTICLE V
TERM OF CONTRACT

The initial term of this Contract shall commence on the first day immediately after the occurrence of all of the following: (i) the City and the Township have lawfully executed this Contract, (ii) the expiration of any statutory period permitting a referendum of the City's ordinance or of the Township's resolution authorizing the execution and delivery of this Contract, and (iii) the adoption of a resolution of the Board of County Commissioners of Licking County approving the creation of the Etna-Reynoldsburg Joint Economic Development District - 1. The term of this Contract shall be for fifty (50) years, provided however, that if both parties agree in writing, said Contract may be terminated after twenty-five (25) years. Additionally, such contract shall automatically renew for two (2) additional twenty five (25) year terms, unless either Party provides written notice of termination not later than two (2) years prior to the expiration of the original term or each additional term.

This Contract may be terminated at any time by mutual consent of the City and the Township as authorized by their respective legislative authorities as provided herein. In order for such termination to be effective, the legislative actions of the parties that terminate this Contract must occur and be effective within a period of 90 days of each other.

Notwithstanding Article VI hereof, this Contract may also be terminated by the City or Township if it is determined at any time, for any reason, that the income tax provided for in Article IV hereof is not legal or valid or that the District, for any reason, may not levy, collect or distribute that income tax in accordance with this Contract. Additionally, this Contract may be terminated by the Township in the event that the prohibitions on annexation as set forth in Section 6.6 hereof are not complied with by the City, or are held to be unenforceable, illegal or invalid. Further, the Contract can be terminated by the Township in the event that the City grants any credits, abatements, or reductions to the income tax to be levied and collected within the District, or a change is made to its income tax code, which in anyway interferes with or reduces the income tax revenues anticipated to be collected under this Contract. The City or Township determination to so terminate this Contract shall be evidenced by a written notice of such termination from the Mayor of the City or President of the Board of Township Trustees. The termination shall occur on the date set forth in that notice. If this Contract is terminated

upon the exercise of this option, neither the City nor the Township shall have any further obligation under this Contract.

Upon termination of this Contract, any property or assets of the District shall be divided equally between the City and the Township, provided that the District shall first use any property or assets to reduce or settle any obligations of the District. Any records or documents of the District shall be placed with the City for safekeeping, which records and documents shall be maintained by the City as are public records of the City.

This Contract shall continue in existence throughout its terms and shall be binding on the Contracting Parties and on any entities succeeding such parties, whether by annexation, merger, or otherwise. In the event that any portion of the territory of the District shall be included within a municipal corporation other than the City of Reynoldsburg by annexation, merger or otherwise, the City and the Township may, but are not required to, amend this Contract to include that municipal corporation as a party to this Contract in addition to the Township. The portion of the territory of the District that is included within a municipal corporation by annexation, merger or otherwise after the date of this Contract shall continue to be a part of the District and subject to the terms of this Contract and to the income tax provided for in Article IV hereof. In the event that any portion of the territory of the Township that is within the territorial boundaries of the District becomes the subject of an annexation or merger into a municipal corporation or an incorporation as a municipal corporation, the Trustees of the Township and the City, shall use their best efforts, including but not limited to legal action, to oppose and prevent such annexation, merger or incorporation.

(End of Article V)

ARTICLE VI
MISCELLANEOUS

<u>Section 6.1 Fiscal Year.</u> The fiscal year of the District shall commence on January 1 of each calendar year and shall terminate on December 31st of the same calendar year.

<u>Section 6.2 Reports and Records.</u> The Board shall, at its initial meeting, notify the Auditor of the State of Ohio of the creation of the District and the Board. Within ninety (90) days prior to the commencement of each fiscal year of the District , the Board shall prepare or cause to be prepared and distribute to the City and the Township a budget for that fiscal year, stating anticipated revenues and expenditures of the District . All books, records, documents, and financial information of the District shall, upon request, be made available to the City and the Township and their agents for review and/or audit. The Board and the District shall fully cooperate with the City and the Township in fulfilling such a request.

<u>Section 6.3 Entire Agreement, Amendments.</u> This Agreement is the entire Agreement of the Parties and merges and supersedes all prior discussions, agreements and undertakings of any kind between the Parties with respect to the subject matter of this Contract, or any particular contained therein. In addition to the amendments provided for in Section 2.4 hereof, this Contract may be amended only by the City and the Township, and only in writing approved by the legislative authorities of each party by appropriate Legislation authorizing that amendment. In order for such amendment to be effective, the legislative actions of the Parties that amend this Contract must occur and be effective within a period of 90 days of each other.

<u>Section 6.4 Periodic Review.</u> On or about the tenth (10th) anniversary of the Effective Date, and each tenth (10th) anniversary during the term of this Contract, the City and the Township shall hold a joint meeting, on a date and time and a place to be mutually agreed upon, for the purpose of discussing any amendments to this Contract which may facilitate accomplishing the purposes of this Contract more efficiently and effectively. The parties may cancel any such meeting if both the City and the Township pass appropriate legislation agreeing

to such cancellation at least thirty (30) days immediately preceding the applicable tenth (10th) anniversary of the Effective Date.

<u>Section 6.5 Support of Contract; Signing of Other Documents.</u> The City and the Township agree to cooperate with each other and to use their best efforts to do all things necessary for the creation and continued operation of the District. Neither the Township nor City will challenge or seek to invalidate any provision contained in this Contract. In the event that this Contract, or any of its terms, conditions or provisions, is challenged by any third party or parties in a court of law, the City and the Township agree to cooperate with one another and to use their best efforts in defending this Contract with the object of upholding this Contract. The City and the Township shall each bear its own costs in any such proceeding challenging this Contract or any term or provision thereof, provided that the Board shall reimburse the City and the Township for such costs to the extent funds of the District are available and appropriated therefor.

The Parties agree to cooperate with one another and to use their best efforts in the implementation of this Contract and to sign or cause to be signed, in a timely fashion, all other necessary instruments and documents, and to take such other actions, in order to effectuate the purposes of this Contract.

<u>Section 6.6 Annexation, Property Taxes.</u> The City and the Township agree that they shall enter into an Annexation Agreement substantially in the form attached hereto as Exhibit "C", which such agreement shall become effective upon the effective date of this Contract. The parties acknowledge and agree that property taxes levied on the property within the District shall be distributed to the Township or other lawful recipient with no portion going to the City.

<u>Section 6.7 Binding Effect.</u> This Contract shall inure to the benefit of and shall be binding upon the District, the City, the Township and their respective permitted successors, subject, however, to the specific provisions hereof. This Contract shall not inure to the benefit of anyone other than as provided in the immediately preceding sentence. This Contract is for the exclusive benefit of the above, and nothing contained herein is intended, nor shall it, convey or create any right or privilege to or for any third party except as otherwise noted specifically herein.

Section 6.8 Counterparts. This Contract may be executed in several counterparts, each of which shall be regarded as an original and all of which shall constitute but one and the same Contract.

Section 6.9 Severability. Except as provided in Article V hereof, in the event that any section, paragraph or provision of this Contract, or any covenant, agreement, obligation or action, or part thereof, made, assumed, entered into or taken, or any application thereof, is held to be illegal or invalid for any reason,

6.9.1. that illegality or invalidity shall not affect the remainder hereof or thereof, any other section or provision hereof, or any other covenant, agreement, obligation or action, or part thereof, made, assumed, entered into or taken, all of which shall be construed and enforced as if the illegal or invalid portion were not contained herein or therein,

6.9.2. the illegality or invalidity of any application hereof or thereof shall not affect any legal and valid application hereof or thereof, and

6.9.3. each section, paragraph, provision, covenant, agreement, obligation or action, or part thereof, shall be deemed to be effective, operative, made, assumed, entered into or taken in the manner and to the full extent permitted by law.

Section 6.10 Governing Law and Mediation. This Contract shall be governed exclusively by and construed in accordance with the laws of the State of Ohio, and in particular, Section 715.72 through 715.81 and Section 709.192 of the Revised Code. In the event that Sections 715.72 through 715.81 or Section 709.192 of the Revised Code are amended or supplemented by the enactment of a new section or sections of the Revised Code relating to joint economic development districts or annexation agreements, the Contracting Parties shall be bound by the provisions of Sections 715.72 through 715.81 and 709.192 existing on the date of this Contract unless both parties agree to be bound by said Sections 715.72 through 715.81 and 709.192 as amended or supplemented, to the extent permitted by law.

The City and the Township agree that all disputes, claims, or controversies arising from or relating to this Contract or the relationship of the parties which result or arise from this Contract, or the validity of this mediating clause or of the entire Contract shall be resolved by mediation by a panel of three mediators. The City shall select one mediator, the Township shall select one mediator and the two mediators so selected shall select a third mediator. Said third mediator selected by the first two mediators shall be the chairman of the mediation panel. The parties understand that they have a right or opportunity to litigate disputes through a court, but that they prefer to resolve their disputes through mediation. The parties agree and understand that all disputes arising under case law, statutory law, and all other laws including, but not limited to, all contract, tort and property disputes, are subject to mediation in accord with this section.

Section 6.11 Insurance. The City and the Township shall each be responsible to provide public officials' liability insurance for their own respective elected officials and appointed officers and other appointees who serve the District on the Board or in any other official capacity. Providing public officials' liability insurance shall not be an authorized reimbursable administrative expense of the Board.

Section 6.12 Notices and Payments. All notices, demands, requests, consents or approvals given, required or permitted hereunder shall be in writing and shall be deemed sufficiently given if received or if had delivered or sent by recognized overnight delivery service or by certified mail, postage prepaid and return receipt requested, addressed to (i) the City of Reynoldsburg, 7232 East Main Street, Reynoldsburg, Ohio 43068 Attention: Mayor, (ii) Etna Township, PO Box 188, Etna, Ohio 43018, Attention: Fiscal Officer, and (iii) the Board, Etna-Reynoldsburg Joint Economic Development District – 1 at the business address for the District in the by-laws adopted by the Board, or (iv) at such other address as the recipient shall have previously notified the sender in writing as provided in this section.

All payments shall be made to (i) the City of Reynoldsburg, 7232 East Main Street, Reynoldsburg, Ohio 43068, Attention: City Auditor, (ii) Etna Township, PO Box 188, Etna, Ohio 43018, Attention: Fiscal Officer , and (iii) the Board, Attention: Chair, Etna-Reynoldsburg Joint Economic Development District – 1 at the business address for the District in the by-laws adopted by the Board, or (iv) such other address as the recipient shall have previously notified the sender in writing as provided in this section.

Section 6.13 Defaults and Remedies. A failure to comply with the terms of this Contract shall constitute a default hereunder. The party in default shall have 60 days after receiving written notice from the other party of the event of default to cure that default. If the default is not cured within that time period, the non-defaulting party may sue the defaulting party for specific performance under this Contract or for damages or both. Other than as provided in Section 6 hereof, this Contract may not be canceled or terminated because of a default unless the City and the Township agree to such cancellation or termination.

Section 6.14 Other Providers. It is not the intent of this Contract to limit or restrict the ability or jurisdiction of other governmental authorities, not a party to this Contract, to provide services within the District or to have any other effect on such governmental authorities.

Section 6.15 Captions and Headings. The captions and headings herein are for convenience only and in no way define, limit or describe the scope or intent of any provisions or sections hereof.

Section 6.16 Applicability of City Ordinances. No city ordinances, resolutions, rules and regulations, codes or other requirements of the City shall apply to or affect properties within the JEDD District, except those which are necessary to levy and collect the income tax contemplated herein, provided, however, that if the Contracting Parties jointly agree hereafter, such other said ordinances, resolutions, rules and regulations, codes or other requirements may apply within the JEDD District.

(End of Article VI)

IN WITNESS THEREOF, ETNA TOWNSHIP AND THE CITY OF REYNOLDSBURG HAVE CAUSED THIS CONTRACT TO BE EXECUTED BY THEIR DULY AUTHORIZED REPRESENTATIVES AS OF THE DATE HEREINBEFORE WRITTEN:

ETNA TOWNSHIP BOARD OF TRUSTEES

____

By: John J. Carlisle, President

Date: _________________________

Resolution No.__________________

APPROVED AS TO FORM:

____

John B. Albers II, Esq.

Attorney for Township

CITY OF REYNOLDSBURG

____

By: Bradley L. McCloud, Mayor

Date:____________________________

Ordinance No.______________________

APPROVED AS TO FORM:

____

James E. Hood, Esq.

City Attorney

FISCAL OFFICERS' CERTIFICATIONS

The undersigned Fiscal Officer of Etna Township, Licking County Ohio hereby certifies that the moneys required to meet the obligations of the Township during the calendar year 2015 under the foregoing Joint Economic Development District Contract, being zero, have been appropriated lawfully for that purpose, and are in the treasury of the Township or in the process of collection to the credit of an appropriate fund, free from any previous encumbrances. This Certificate is given in compliance with Ohio Revised Code Sections 5705.41 and 5705.44.

____

By: Walter Rogers
Etna Township Fiscal Officer

The undersigned Fiscal Officer of the City of Reynoldsburg, Franklin, Licking, Fairfield Counties, Ohio hereby certifies that the moneys required to meet the obligations of the City, during the calendar year 2015 under the foregoing Joint Economic Development District Contract, being zero, have been appropriated lawfully for that purpose, and are in the treasury of the City or in the process of collection to the credit of an appropriate fund, free from any previous encumbrances. This Certificate is given in compliance with Ohio Revised Code Sections 5705.41 and 5705.44.

____

By: Richard Harris
Reynoldsburg City Auditor

EXHIBIT C

ANNEXATION AGREEMENT

This Annexation Agreement ("Agreement") is entered into by and between the City of Reynoldsburg, Ohio (“City”), a municipal corporation and political subdivision organized and existing pursuant to the Constitution and the laws of the State of Ohio, and Etna Township (Licking County), Ohio (“Township”), a township and political subdivision organized and existing under the laws of the State of Ohio.

WITNESSETH:

WHEREAS, Etna Township is located in Licking County, Ohio and Reynoldsburg is located in Franklin, Licking and Fairfield County, Ohio and both are political subdivisions of the State of Ohio; and

WHEREAS, the Township and the City intend to enter into this Annexation Agreement to identify certain lands the annexation of which will not be opposed by the Township, to create and provide for periods of time during which annexation of certain lands shall be prohibited, to provide for land use planning matters, to provide for services to certain lands by the Township and City and other matters as permitted in the Ohio Revised Code Section 709.192 for their mutual benefit and for the benefit of the residents of the State of Ohio; and

WHEREAS, the legislative authority of the Township and the City have each authorized and directed the Township and the City, respectively, to make and enter into this Annexation Agreement in further consideration of the Joint Economic Development District Contract;

NOW THEREFORE, in consideration of the foregoing recitals and the agreements, representations and covenants set forth in the Contract, the City and the Township agree as follows:

ARTICLE I

ANNEXATION PERMITTED

Section 1.1 Designation of Territories Where Annexation is Permitted. The City and the Township agree that the following areas which are depicted on maps and a list of parcels identified as parcels A-LL, attached hereto and specifically incorporated into this Agreement by this reference, as Exhibit 1, all of which areas are located within the boundaries of the Township, and which are hereafter collectively referred to as the "Permitted Territory".

Notwithstanding the terms of the JEDD Contract, the above Permitted Territory may be altered by mutual agreement of the City and the Township, but only by means of appropriate legislation authorizing such alteration by each parties legislative authorities. Such alteration, in order to be effective, must be authorized by the appropriate legislation passed by each of the parties hereto within a ninety (90) day period.

Should any alteration of the above-referenced Permitted Territory require a survey be made, the City shall have the responsibility to acquire and pay for the services of a licensed surveyor to perform such survey.

Section 1.2 Township Shall Not Oppose Annexation Applications. The Township and the City agree that the Township shall not oppose the annexation of any of the Permitted Territory to the City, and agrees that in the event the owners of such properties petition to annex their properties to the City, the Township waives any statutory right which it may have to oppose such annexation, and in such event, consents to such annexation under Ohio Revised Code Sections 709.022, 709.023, or 709.024 (also known as the "Expedited Annexation Procedures"), or the successors to such Sections.

The Township and the City recognize and agree that the annexation of any of the Permitted Territory shall be for the general good of the territory sought to be annexed when subject to the terms of this Agreement. Such annexation shall not create islands of Township Territory, shall not be detrimental to the provisions of governmental services, that such areas are contiguous to the City, and are not unreasonably large.

(End of Article I)

ARTICLE II
ANNEXATION PROHIBITED

Section 2.1 Annexation Prohibited. The Township and the City agree that in consideration for the mutual promises made herein, the City shall not annex, without the further consent of the Township, any parcel of land currently located within the boundaries of the Township on the effective date of this Agreement, throughout the entire term of the Agreement, and shall not assist any person or entity with respect to any such annexation. The City shall not seek or solicit directly or indirectly the annexation of part or all of any such parcel of land outside of the Permitted Territory.

The City shall not permit any such annexation petition of any portion of land within the Township, not included in the Permitted Territory, and shall not accept any petition for annexation of any such land. If after the effective date of this Agreement, a landowner petitions the Board of Commissioners and seeks annexation into the City, and the annexation petition is denied pursuant to the terms of this Agreement, the Township and the City shall jointly employ all legal means to prevent any such annexation from occurring, and shall bear the expense of the legal proceedings, including legal fees, equally.

The City shall not extend sanitary sewer or water facilities to any portion of the Township, not included in the Permitted Territory, without the express permission of the Township.

Section 2.2 Conforming Boundaries. Throughout the time this Agreement is in effect, in the event that the City annexes any of the Permitted Territory, the City shall not subsequently conform the boundaries of such properties by initiating a change to the Township's boundary under Chapter 503 of the Ohio Revised Code.

(End of Article II)

ARTICLE III

CITY SERVICES

<u>3.1 City Services Available.</u> The City shall, upon annexation, make available to the parcel all services listed on the Resolution of Essential Services, prepared by the Service Director and adopted by City Council. These services may include, but are not limited to: police and fire protection, emergency medical services, water, sanitary sewerage, storm water utility, yard waste and refuse pick up and disposal, parks and recreation, street maintenance and repair, and any other services made available by the City.

(End of Article III)

ARTICLE IV
MISCELLANEOUS

4.1 Roadway Maintenance. The City and Township agree to maintain the roadways within their respective boundaries. The parties agree to indemnify and save harmless the other from liability which may arise as a result of either party failing to properly maintain the public right-of-way and thereby creating a public nuisance condition.

4.2 Progress Meetings. The City and Township agree to meet and discuss the progress of the Agreement a minimum of one (1) time per calendar year, during the months of January-March, at a time and place mutually agreed upon. Either party may request an emergency meeting at such other times as deemed necessary by the President of the Board of Trustees or the Mayor of the City. Before an emergency meeting may take place, written notice must be served upon the party not calling for the emergency meeting, no later than three (3) days prior.

4.3 Effective Date. This Agreement shall become effective on the same date as the JEDD Contract becomes effective under Article V of said JEDD Contract.

4.4 Term. The term of this Agreement shall commence on its Effective Date and shall be in force and effect through December 31st of the year containing the ninety-ninth (99th) anniversary of the Effective Date.

4.5 Termination. Either the City or the Township may terminate this Agreement by written notice to the other if (i) the Board has not adopted a resolution to levy the JEDD Income Tax within one year after the Effective Date of this Contract, or (ii) following appeal to the court of last resort with competent jurisdiction, a final order of that court invalidates the levy of the JEDD Income Tax.

Additionally, this Agreement may be terminated at any time by mutual consent of the Township and the City as authorized by their respective legislative authorities. In order for any such termination to be effective, legislative action of one party to terminate this Agreement must occur and be effective within a period of ninety (90) days from the date of the party terminating this Agreement.

4.6 Support of Agreement. The City and the Township shall support this Agreement and shall defend the same against any claims brought against the JEDD, or the Board, or the City, or the Township in conjunction with the JEDD. The expenses and fees of the Board, the City and the Township, including reasonable attorney fees, incurred in any claim brought against the JEDD, or the Board, or the City, or the Township, shall be paid or reimbursed from Gross Revenues. If Gross Revenues are insufficient at any time to pay such expenses and fees, the City shall initially pay such expenses and fees and the City shall be reimbursed for the amount of such expenses and fees paid by the City when Gross Revenues are available for that reimbursement. The City and the Township agree to cooperate with one another in the implementation of this Agreement and to execute or cause to be executed, in a timely fashion, all necessary documents in order to effectuate the purposes of this Agreement.

4.7 Counterparts. This Agreement may be executed in several counterparts, each of which shall be regarded as an original and all of which shall constitute but one and the same Agreement.

4.8 Severability. The invalidity or unenforceability of any one or more provision of this Agreement shall not affect the validity or enforceability of the remaining provisions of this Agreement or any part thereof and the same shall remain in full force and effect.

4.9 Mediation. In the event the parties have a dispute arise as to any term of this Agreement, the parties shall use their best efforts to resolve the dispute through a mutually acceptable mediation process prior to either party filing a complaint seeking relief. Each party shall bear their own costs of mediation, including their proportionate share of the compensation and administrative expenses required by the mediator. The mediator shall be selected by the agreement of the parties. If after sixty (60) days, a mediator is not selected by the parties, the party who has requested that a dispute be mediated, may commence a lawsuit seeking specific performance of this Agreement, civil damages, and any other such remedies available in law or equity.

4.10 Default. Failure to comply with the terms of this Agreement shall constitute a default hereunder. The party in default shall have ninety (90) days, after receiving written notice from the other party of the event of default, to cure that default. If the default is not cured within that time period, the aggrieved party, may commence a lawsuit seeking specific performance of the Agreement, civil damages, and any other such remedies available in law or equity.

4.11 Amendments. This Agreement may be amended by the parties only in writing approved by the legislative authorities of both parties by means of appropriate legislation authorizing such amendment. In order for the amendment to be effective, appropriate legislation must be authorized within ninety (90) days of the proposal.

4.12 Immunity. By entering this Agreement, neither Party intends to relinquish or waive any of the immunities they now have or may hereafter be accorded under State or Federal law, including, but not limited to, all those immunities afforded governmental bodies and their officers and employees under Ohio Revised Code Chapter 2744.

4.13 Binding Effect. This Agreement shall inure to the benefit of and shall be binding upon the parties, and their respective successors, subject, however, to the specific provisions hereof. This Agreement shall not inure to the benefit to anyone other than as provided in the immediately preceding sentence. This Agreement is not intended to and does not create rights or benefits of any kind for any persons or entities which are not Parties to this Agreement.

4.14 Liberally Construed. The parties agree that Ohio Revised Code Section 709.192 shall be liberally construed by the parties in order to facilitate this Agreement. The parties further agree that this Agreement shall be liberally construed in order to facilitate each parties desire to carry out the terms of this Agreement by providing government improvements, services and facilities, by promoting economic development, by creating and preserving employment opportunities, and by allowing the sharing of the Township and the City, and the State of Ohio, in the benefits of economic development. Each term of this Agreement shall be liberally construed so as to permit maximum advantage to the parties allowed by Ohio Revised Code Section 709.192.

4.15 Entire Agreement. This Agreement and the JEDD Contract represents the only and entire agreement between the City and Township regarding the Etna-Reynoldsburg Joint Economic Development District – 1. The captions and headings herein are for convenience only and in no way define, limit or describe the scope or intent of any provisions or sections hereof.

(End of Article IV)

IN WITNESS THEREOF, ETNA TOWNSHIP AND THE CITY OF REYNOLDSBURG HAVE CAUSED THIS ANNEXATION AGREEMENT TO BE EXECUTED BY THEIR DULY AUTHORIZED REPRESENTATIVES AS OF THE DATE HEREINBEFORE WRITTEN:

ETNA TOWNSHIP BOARD OF TRUSTEES

____

By: John J. Carlisle, President

Date: _________________________

Resolution No.__________________

APPROVED AS TO FORM:

____

John B. Albers II, Esq.

Attorney for Township

CITY OF REYNOLDSBURG

____

By: Bradley L. McCloud, Mayor

Date:____________________________

Ordinance No.______________________

APPROVED AS TO FORM:

____

James E. Hood, Esq.

City Attorney

FISCAL OFFICERS' CERTIFICATIONS

The undersigned Fiscal Officer of Etna Township, Licking County Ohio hereby certifies that the moneys required to meet the obligations of the Township during the calendar year 2015 under the foregoing Annexation Agreement, being zero, have been appropriated lawfully for that purpose, and are in the treasury of the Township or in the process of collection to the credit of an appropriate fund, free from any previous encumbrances. This Certificate is given in compliance with Ohio Revised Code Sections 5705.41 and 5705.44.

____

By: Walter Rogers
Etna Township Fiscal Officer

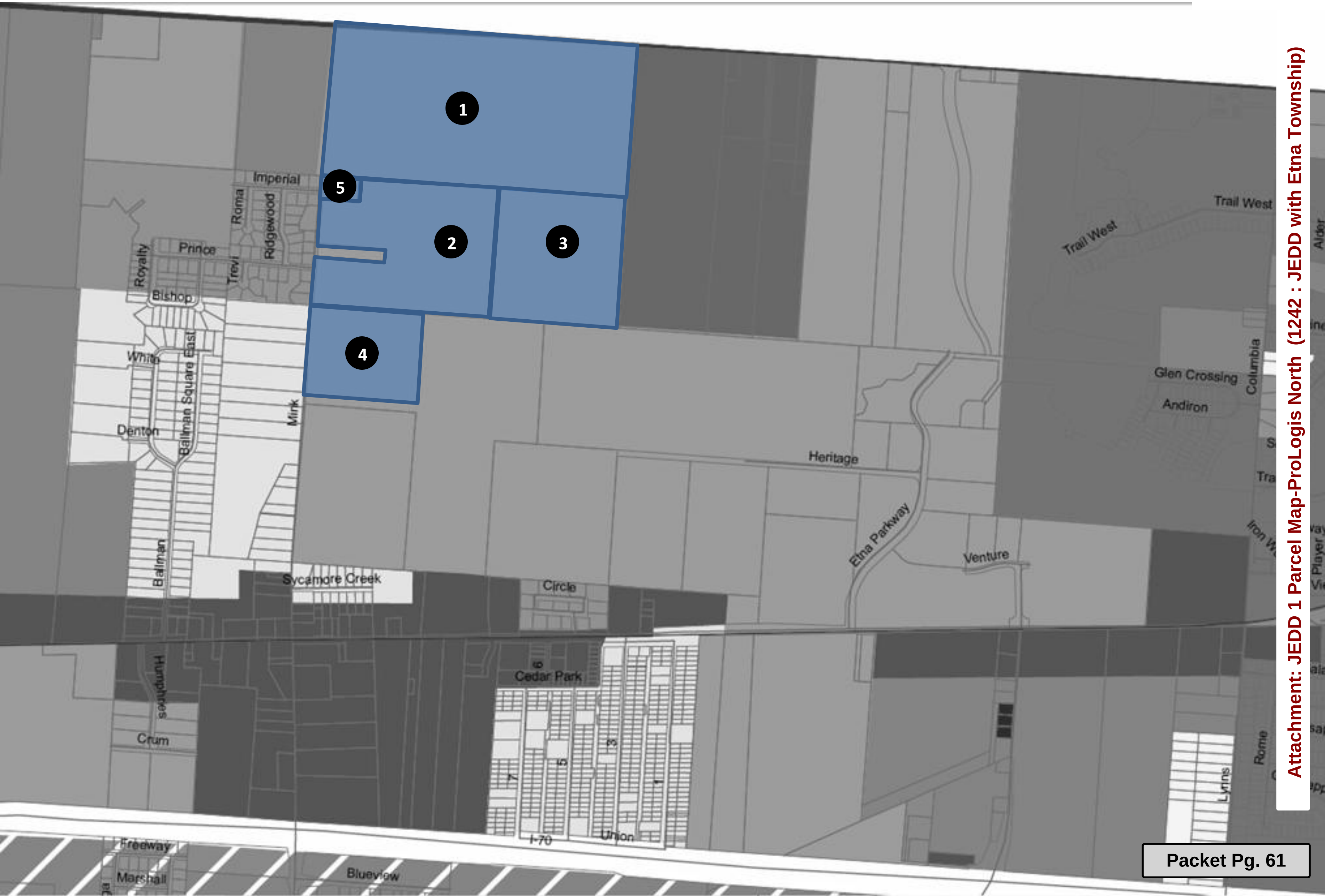
The undersigned Fiscal Officer of the City of Reynoldsburg, Franklin, Licking, Fairfield Counties, Ohio hereby certifies that the moneys required to meet the obligations of the City, during the calendar year 2015 under the foregoing Annexation Agreement, being zero, have been appropriated lawfully for that purpose, and are in the treasury of the City or in the process of collection to the credit of an appropriate fund, free from any previous encumbrances. This Certificate is given in compliance with Ohio Revised Code Sections 5705.41 and 5705.44.

____

By: Richard Harris
Reynoldsburg City Auditor

Etna-Reynoldsburg Joint Economic Development District (JEDD 1)

Exhibit A



Etna-Reynoldsburg Joint Economic Development District
"Corporate Park" Area

Map #	Property Owner	Property Address	Parcel #	Acres	Current Zoning	Current Use	Vacant	Current Business
1	Etna Business Dev. Associates LLC	Refugee Road	010-017556-00.000	110.000	M-1	Agriculture	Yes	Agriculture
2 3	Farm View LTD	Mink Street Pataskala, Ohio 43062	010-017298-00.000	96.000	M-1	Agriculture	Yes	Agriculture
4	Sandpar Co.	Mink Street Pataskala, Ohio 43062	010-018636-00.000	24.210	M-1	Agriculture	Yes	Agriculture
5	Michael or Mary Harsh	8475 Mink Street Pataskala, Ohio 43062	010-017298-01.000	2.020	M-1	Agriculture	No	Agriculture
				232.230				

Exhibit D

BYLAWS
GOVERNING

ETNA – REYNOLDSBURG
JOINT ECONOMIC DEVELOPMENT
DISTRICT
(JEDD1)

TABLE OF SECTIONS

BYLAWS
GOVERNING
ETNA – REYNOLDSBURG
JOINT ECONOMIC DEVELOPMENT DISTRICT

A. Sections 715.72 to 715.83 of the Revised Code ("R.C.") authorize municipal corporations and townships under certain conditions to enter into an agreement to create a joint economic development district to facilitate the economic development of the district, the municipality and the township.

B. The City of Reynoldsburg ("City") and the Township of Etna ("Township"), each authorized and directed by its legislative authority, entered into the Etna – Reynoldsburg Joint Economic Development District Contract (the "Contract") as of ____________, 2015, to facilitate economic development to create or preserve jobs and employment opportunities and to improve the economic welfare of the people in the Etna – Reynoldsburg Joint Economic Development District Contract (the "District"), Licking County (the "County") and the State of Ohio (the "State").

C. Article III of the Contract provides that the Board of Directors of the District may adopt bylaws for the regulation of its affairs and the conduct of its business consistent with the Contract.

NOW, THEREFORE, the following provisions shall constitute the Bylaws of the the Etna – Reynoldsburg Joint Economic Development District.

Section 1. Definitions. Any capitalized word or phrase used in these Bylaws and not otherwise defined herein, shall have the meaning given in the Contract, as that Contract may, from time to time, be amended, modified or supplemented in accordance therewith.

Section 2. Board of Directors and Officers. As provided by R.C. Section 715.78, the Board of Directors (the "Board") shall be the governing body of the District.

(A) Composition of Board of Directors. The Board shall be established and organized as provided in Article III of the Contract. As provided in the Contract, the members of the Board shall serve without compensation. Necessary and authorized expenses incurred by a Board member on behalf of the District shall be reimbursed from District funds in accordance with procedures established in Section 6 hereof.

(B) Officers; Election Procedure. The officers of the District shall be the Chairperson, Vice Chairperson, the Secretary and the Treasurer. The Chairperson shall be the Board member selected in accordance with R.C. Section 715.78 and the

Attachment: JEDD-1 Bylaws (1242 : JEDD with Etna Township)

Contract. The other officers shall be elected by and from the members of the Board; provided that the same Board member may serve as Secretary and Treasurer. The Board shall elect officers at the first meeting of the Fiscal Year. The Board Chairperson shall accept nominations for each officer and conduct a voice vote of the members to elect each officer. The officers shall serve as officers for a one-year term but shall continue to serve until their respective successors take office. Officers may serve more than one term as such officers.

In the event of the death, disqualification, removal or resignation of any officer (other than the Chairperson), the Board shall elect a successor for the balance of the unexpired term of such officer. In the event of the death, disqualification, removal or resignation of the Chairperson, the Vice Chairperson shall assume the office of Chairperson until a new Chairperson has been selected by the other Board members in accordance with R.C. Section 715.78 and the Contract.

(C) <u>Duties of Officers</u>.

(1) <u>Chairperson</u>. The Chairperson shall preside at all meetings of the Board of Directors. The Chairperson's duties include, without limitation, preparing the agenda for each meeting of the Board and distributing an annual report concerning the activities and operations of the District. The Chairperson may designate the date, time and place of special meetings as provided herein and shall have general supervision over the business and affairs of the District subject to the direction of the Board.

(2) <u>Vice Chairperson</u>. The Vice Chairperson shall assist the Chairperson in the discharge of his duties and shall perform such other duties as the Board may require. In the temporary absence, incapacity, resignation or removal of the Chairperson, the Vice Chairperson shall preside at meetings of the Board of Directors and shall perform all the duties of the Chairperson. In such circumstances, the Vice Chairperson shall have all the powers and authority of the Chairperson and any documents signed by the Vice Chairperson shall be as valid and binding as though signed by the Chairperson.

(3) <u>Secretary</u>. The Secretary shall be responsible for the records of the Board including, but not limited to, correspondence and minutes of the meetings of the Board. Minutes of all Board meetings shall be kept by the Secretary and distributed to each member of the Board and to City and Township promptly after each Board meeting. The Secretary shall provide written notice to all members of the Board of Directors and to others as required by law of all meetings of the Board in accordance with paragraph (D) of this Section. The Secretary shall perform such other duties as the Board may request. The Board may designate or employ another person (including an employee of the District, City or Township), to keep minutes of Board meetings and to otherwise assist the Secretary in carrying out the duties of that office.

(4) Treasurer. The Treasurer of the Board shall act as the fiscal officer of the District and shall be responsible for all fiscal matters of the District including, but not limited to, the preparation of the budget, the appropriations resolution and all necessary fiscal reports for the Board, paying or providing for the payment of expenses of operation and administration of the District, receiving, safekeeping and investing or providing for the receipt, safekeeping and investment of funds of the District and maintaining, or providing for the maintenance of, accurate accounts of all receipts and expenditures. The Treasurer shall obtain and keep in force a fidelity bond, in an amount determined by the Board and with a surety company approved by the Board, or, in lieu of a separate fidelity bond, the Board may direct the Treasurer to continue and keep in force any existing fidelity bond the Treasurer may have that the Board determines to be adequate. In either case, the District shall be named as an insured on such bond and the amount thereof shall not be reduced without prior written consent of the Board. The Board may designate or employ another person (including an employee of the District, City or Township), to assist the Treasurer in carrying out the duties of that office.

(5) Signing. The Chairperson, the Vice Chairperson, the Secretary and the Treasurer may each sign all authorized documents, including without limitation, all contracts and other obligations, in the name of the District, provided that each document shall be signed by at least two officers. Bank checks of the District shall be signed by the Chairperson (or the Vice Chairperson in the absence of the Chairperson) and the Treasurer.

(D) Meetings of Board of Directors. Three members of the Board of Directors shall constitute a quorum to transact business. Each member of the Board shall have one vote and the affirmative vote of a majority of members present and constituting a quorum is necessary for any action taken by a vote of the Board. A member of the Board must be present in person at meetings of the Board in order to vote.

The Board of Directors shall meet at least once per year, provided that the first meeting of the Board shall be held on or before March 1, 2016, at which time the Board shall determine the initial location for its meetings and its mailing address (which the Board may change from time to time) and elect the officers of the District. At its first meeting in each Fiscal Year, the Board shall set the dates, time and location for its regular meetings for that Fiscal Year and shall, if necessary, elect the officers of the District whose terms have expired.

Special meetings may be called by the Chairperson as necessary or may be called upon written request from a majority of the members of the Board of Directors. Notice, in writing, of each such meeting shall state the date, time and place of the meeting and subject or subjects to be considered at the meeting, and shall be given by or on behalf of the Secretary (by personal delivery, first class mail, or facsimile message) to each member of the Board at each member's residence or place of business not less than 24 hours preceding the time for the meeting and to others requesting such notice unless in the event of an emergency. The requirements and procedures for notice may be waived in writing by each member of the Board and any member of the Board shall be deemed conclusively to have waived such notice by attendance of that member at such meeting. Each member shall attend all meetings unless excused by action of the other members. A member who is absent without being excused from three consecutive meetings shall be deemed to have resigned as a member of the Board.

All meetings of the Board of Directors shall be open to the public and notice shall be given in accordance with Section 3 hereof, subject to the exceptions in R.C. Section 121.22(G), as that Section may be amended from time to time.

For the purpose of receiving mail and other notices, the initial mailing address of the Board shall be the Etna Township Hall, 81 Liberty Street, Etna, OH 43018-0188, and shall continue to be such until changed by the Board of Directors.

(E) Resolutions. All actions of the Board of Directors, except as provided herein, shall be by resolution entered on its records. The affirmative vote of a majority of members present and constituting a quorum of the Board shall be required for the enactment of every resolution. Unless otherwise specifically provided in the resolution or by R.C. Sections 715.72 or 715.83, all resolutions shall be effective immediately upon enactment, subject to any authorizations or certifications required by the R.C. to be made by the Treasurer or the Board.

(F) Powers and Duties.

(1) Prior to November 15 in each Fiscal Year, the Board of Directors shall adopt an annual budget for the following Fiscal Year based on the estimate of the total revenues and expenses of operating and administering the District and its programs for the next Fiscal Year. The Fiscal Year of the District shall be the same as the fiscal year of the City. The Board shall provide a copy of the annual budget to City and Township promptly after its adoption.

(2) Prior to November 15 in each Fiscal Year, the Board of Directors shall approve the annual appropriations of the District for the next Fiscal Year based upon the annual budget determined pursuant to the preceding paragraph.

(3) At its first meeting in each Fiscal Year, the Board of Directors shall elect the officers of the District for the next one-year term in accordance with Section 2(B) hereof.

(4) At its first meeting, the Board of Directors shall adopt a resolution to levy an income tax within the District in accordance with R.C. Section 715.74 and Article IV of the Contract. The Board shall adopt a resolution to change the rate of the

income tax, when necessary, as provided in the Contract. The Board will enter into an agreement with the City to administer, collect and enforce the income tax on behalf of the District (the "JEDD Income Tax Agreement"), provided that such agreement may be assigned or subcontracted to another agency by City.

(5) The Board of Directors shall exercise the powers and perform the duties and functions set forth in Section 9 of the Contract.

(6) In addition, the Board of Directors may:

(a) act as the managerial body for the District;

(b) appoint one or more advisory committees, as provided in Section 4 hereof, if determined by the Board to be necessary or appropriate to assist the Board in the management of the District;

(c) direct the Treasurer concerning disbursements from the funds maintained by the District;

(d) amend the budget and appropriations of the District, subject to certification by the Treasurer that the amended budget and appropriations are within the limits of the District's resources; and

(e) make determinations concerning any matter relating to the District and its programs, including but not limited to: (i) amendments to or modifications of the Bylaws, (ii) appropriations of the District, and (iii) do all acts and things necessary and convenient to carry out the powers granted in the Contract.

(7) There is reserved in the Board of Directors the authority, at all times, to delegate, transfer, assign and reassign duties, to the extent permitted by law and in compliance with the Contract.

Section 3. Public Notice Rules for Meetings.

(A) Meetings. Except as otherwise provided herein or by law, meetings of the Board and of any of its committees shall be open to the public at all times. The Secretary or the person otherwise designated to perform such duty shall prepare, file and maintain the minutes of each meeting, and the minutes of each meeting shall be open to public inspection. The record of proceedings need only reflect the general subject matter of discussions in executive session.

(B) Formal Action. Any resolution, rule, motion or formal action shall be deliberated and voted upon in an open meeting except to the extent deliberation occurs in an executive session, which shall be held only at a regular or special meeting and only for the purpose of considering those matters permitted by law to be considered at executive sessions.

(C) Notice of Meetings.

(1) Posted Notice.

(a) Regular Meetings. The Secretary shall post a statement of the time and place of the first regular meeting of the Board of Directors for the Fiscal Year not later than the second day preceding the day of that meeting. The Secretary shall post a statement of the times and places of regular meetings of the Board of Directors or of any advisory committee appointed by the Board of Directors for each calendar year not later than the second day preceding the day of the second regular meeting of the Fiscal Year. The Secretary shall check at reasonable intervals to ensure that such statement remains posted during the calendar year. If at any time during the Fiscal Year the time or place of regular meetings, or of any regular meeting, is changed on a permanent or temporary basis, the Secretary shall post a statement of the time and place of any changed regular meeting at least 24 hours before the time of the first changed regular meeting. All such statements shall be posted at the Reynoldsburg City Hall and Etna Township Hall.

(b) Special Meetings. Except in the case of an emergency requiring immediate official action, the Secretary shall post a statement of the time, place and purpose of any special meeting of the Board of Directors or any advisory committee at least 24 hours before the time of the special meeting. That notice shall be in addition to any other notice these Bylaws require to be given to members of the Board. Such notice shall be posted at the Reynoldsburg City Hall and Etna Township Hall.

(c) Adjournment. Upon the adjournment of any regular or special meeting to another day, the Secretary shall post notice promptly of the time and place of the rescheduled meeting. Such notice shall be posted at the Reynoldsburg City Hall and

Etna Township Hall.

(2) Notice to News Media.

(a) Any news media that desires advance notification of special meetings shall file with the Secretary a request therefor. Such requests may be modified or extended only by filing a complete new request with the Secretary. The request shall specify whether the request is for meetings of the Board or for an advisory committee, if any, the name of the news media, the name and address of the person to whom written notifications to the media can be mailed, and at least one telephone number that can be called at any hour of the day or night for the purpose of giving oral notification to the media.

(b) Except in the event of an emergency requiring immediate official action, a special meeting shall not be held unless the Secretary has given at least 24 hours advance written notification or oral notification to the requesting news media of the time, place and purpose of the special meeting. The Secretary shall give that advance notice for any special meeting.

(c) In the event of an emergency requiring immediate official action, a special meeting may be held even though 24 hours advance notice has not been given to the requesting news media. The person or persons calling the special meeting, or the Secretary on their behalf, shall immediately give written notification or oral notification, or both, as the person or persons giving such notification determine, of the time, place and purpose of the meeting to the requesting news media. The record of any such meeting shall state the general nature of any emergency requiring immediate official action.

(3) Notification of Discussion of Specific Types of Public Business.

Any person may, upon written request and as provided herein, obtain reasonable advance notification of all meetings at which any specific type of public business is scheduled to be discussed.

(a) Such person may file a request with the Secretary, which request shall specify the person's name and mailing address, the telephone number or numbers at which the person can be reached during and outside of business hours, whether the

Board or an advisory committee, if any, is the subject of the request, the specific type of public business concerning which the person is requesting advance notification, and the number of calendar months that the request covers.

(b) The request filed with the Secretary must be accompanied by a supply of self-addressed, stamped envelopes in addition to any fee that the Board determines to be reasonable to cover costs of providing such notifications. Such request may be modified or extended only by filing a complete new request with the Secretary. A request shall not be deemed to be made unless it is complete in all respects, and the information contained in such request may be conclusively relied on by the Board and the Secretary.

(c) The Secretary shall, if possible, give such advance notification by written notification, provided that written notification shall be given only so long as the supply of self-addressed, stamped envelopes lasts. If such written notification cannot be given or has not been given (other than for lack of such envelopes), the Secretary shall give oral notification.

(4) General.

(a) Any notification provided herein to be given by the Secretary may be given by any person acting on behalf of or under authority of the Secretary.

(b) The Secretary shall maintain a record of the date and time, if pertinent under this Section, of all notices and notifications given or attempted to be given under this Section, and to whom such notifications were given or unsuccessfully attempted to be given.

(c) The Secretary, or any person acting on behalf of or under the authority of the Secretary, or any member of the Board or advisory committee, if any, shall, upon request and within a reasonable time, submit a certificate of the Secretary or any person acting on behalf of or under the authority of the Secretary, as to compliance with this Section of these Bylaws as to notice and notification. A reasonable attempt at notification shall constitute notification in compliance therewith. That certificate shall be conclusive upon the Board as to the facts set forth therein.

Section 4. Advisory Committees.

The Board of Directors may appoint one or more advisory committees to assist the Board in the management of the District or any of its programs. The members of an advisory committee shall be appointed by and shall serve at the pleasure of the Board and for such period of time as may be determined by the Board. Members of the advisory committee shall serve without pay. At least one member of the Board shall serve as liaison to each advisory committee. Each advisory committee shall perform the duties directed by the Board.

The Board of Directors shall appoint a chairperson and vice chairperson for each advisory committee. The advisory committee chairperson shall preside at all committee meetings and prepare the agenda for each meeting following consultation with the Board. In the absence of the committee chairperson, the committee vice chairperson shall preside at committee meetings. The committee vice chairperson shall succeed to the office of the committee chairperson, should it be vacated before the end of a term, and shall assist the committee chairperson in the discharge of the chairperson's duties.

Each advisory committee shall make recommendations to the Board concerning any matter referred to it by the Board.

Section 5. Conduct of Meetings. All meetings provided for in these Bylaws shall be conducted in accordance with the latest edition of *Robert's Rules of Order, Revised,* unless otherwise directed by these Bylaws or by resolution of the Board of Directors, or any advisory committee with respect to the meetings of each of those bodies. The Chairperson (and, in the case of an advisory committee, the committee chairperson) shall be the parliamentary procedure officer and the decisions of such chairperson with respect to matters of parliamentary procedure shall be final.

Section 6. District Funds. The District's funds shall be established and maintained by the Treasurer of the District separate and apart from all other funds that may be under the custody of the Treasurer. The Board shall establish a General Fund for the operation and administration of the District. Separate other funds may be established for additional programs or projects of the District as provided in the Contract. The District's funds shall be subject to the laws of the State concerning the investment and management of public funds, particularly R.C. Chapter 135, and shall be the responsibility of the Treasurer.

The Treasurer of the District shall deposit or cause to be deposited in the General Fund the revenues received from income tax or from other sources for operating costs of the District. Money may be transferred from the General Fund to any other fund of the District by action of the Board. Any interest earned on money in any District fund shall be credited to that fund. Disbursements may be made from a District fund by the Treasurer at the direction of the Board for any proper purpose of the District, including but not limited to payment of operating costs, costs incurred in connection with the organization and meetings of the District, costs and expenses of studies undertaken relating to new programs that may be of benefit to the District, fees and expenses provided under the Contract or the JEDD Income Tax Agreement or of consultants and lawyers, payment of other operating expenses, and payment of other costs of programs or projects of the District.

The Treasurer shall maintain records that account for all disbursements from the District funds. The Treasurer shall make at least yearly reports to the Board concerning all contributions to and disbursements from the District's funds during the preceding calendar quarter.

Section 7. Amendments. These Bylaws may be modified, amended or supplemented in any respect upon approval of the modification, amendment or supplement by at least four members of the Board of Directors. The Secretary shall promptly provide a copy of the modified, amended or supplemented Bylaws to ________ and to the City.

Section 8. Transition. In the first Fiscal Year of the Board's operations, actions required by these Bylaws to be taken by the Board of Directors prior to specified dates shall be taken as soon as practical following the effective date of the Bylaws.

ADOPTED on __________________, 20__.

ETNA – REYNOLDSBURG
JOINT ECONOMIC DEVELOPMENT DISTRICT

____
Secretary

Etna-Reynoldsburg Joint Economic Development District - 1
Economic Development Plan

The purpose for the creation of the Etna-Reynoldsburg Joint Economic Development District - 1 (the "JEDD") by Etna Township (Licking County), Ohio (the "Township") and the City of Reynoldsburg, Ohio (the "City") is to provide tools, primarily funds, to promote economic development in and around the JEDD, to facilitate economic development, to create or preserve jobs and employment opportunities, and to improve the economic welfare of the people of the State, the County of Licking, the Township, the City, and the JEDD.

The Joint Economic Development District Contract (the "JEDD Contract") by and between the Township and the City creating the JEDD empowers the Board of Directors of the JEDD (the "JEDD Board") to impose a tax on the income of the persons working within the JEDD and on the net profits of the businesses located within the JEDD. The schedule for the collection of an income tax shall be as follows: the JEDD Contract anticipates that the JEDD Board will enact the tax at the initial meeting of the JEDD Board, that the rate of such tax will be one and one-half (1½%), and that the tax will be effective immediately after the JEDD Board's enactment of the tax. The rate of such tax may, at the discretion of the Etna Township Board of Trustees, increase to equal the highest rate of income tax levied by the City, but shall never be decreased below one and one-half percent (1½%). The City shall, by contract with the JEDD, administer the collection and distribution of the tax, pursuant to the Tax Agreement with the JEDD.

The JEDD Contract provides that the proceeds from the tax will be distributed to the JEDD Board, the Township and the City. The tax proceeds received by the JEDD Board, Township and City will be used and scheduled, in part, to provide the following new, expanded, or additional services, facilities, or improvements:

(i) The facilitation of new economic development in the JEDD and the surrounding areas by providing financial incentives to the private sector to create new jobs and construct new facilities through grants and low interest and/or forgivable loans.

(ii) The construction of new public infrastructure, including, but not limited to, streets, sidewalks and landscaping, in the JEDD and the surrounding areas to foster economic development.

(iii) The enhancement of public services in the JEDD and the surrounding areas, such as law enforcement, fire protection and emergency medical services (EMS), and maintenance of public infrastructure, to foster economic development. The City and Township shall retain all mutual aid agreements in place on the date of this Agreement, if any, until expiration, or beyond if the parties thereafter agree. The level of fire protection, EMS and law enforcement service within the JEDD shall be the same as within the Township. The entities which currently provide potable water and sanitary sewer services, if any, to current customers within the JEDD shall continue to provide such services, and shall extend such services to any new customers at their discretion. It is anticipated that all qualified customers located within the JEDD shall be able to connect to and receive potable water and sanitary sewer services from the Southwest Licking Community Water and Sewer District (SWLCWSD).

(iv) Assist the JEDD with planning, promotion and related activities to facilitate economic development in the JEDD and surrounding areas, including, but not limited to, any and all purposes set forth in the Township's Comprehensive Plan, as well as other long term planning goals established by the Township. The Township and the City may provide secretarial services and other staffing to the JEDD. The Township and the City will cooperate with the JEDD in obtaining financial assistance, both public and private, for economic development projects. The Township shall provide zoning services for the JEDD. The City and the Township will cooperate to provide professional land use planning.

The timing of the provision of such services, facilities and improvements is dependent on the revenue generated by the tax imposed by the JEDD Board.

BOARD OF TRUSTEES

ETNA TOWNSHIP, LICKING COUNTY, OHIO

RESOLUTION No. 15-11-04-__

RESOLUTION PROVIDING FOR ACCEPTANCE OF THE ETNA-REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT DISTRICT - 2 CONTRACT IN ITS PRESENT FORM AND FOR A PUBLIC HEARING ON THE CONTRACT

The Board of Trustees of Etna Township, Licking County, Ohio met in a special meeting on November 4, 2015 at 81 Liberty Street with the following members present:

John Carlisle, President   Randy Foor, Vice-President   Jeff Johnson, Trustee

Trustee ________ moved the following:

WHEREAS, the Township of Etna (the "Township") and the City of Reynoldsburg (the "City") have negotiated and intend to enter into the Etna-Reynoldsburg Joint Economic Development District Contract (the "Contract") to create and provide for the operation of the Etna-Reynoldsburg Joint Economic Development District - 2 (the "JEDD-2") in accordance with Section 715.72 of the Revised Code for their mutual benefit and for the benefit of their residents and of the State of Ohio.

NOW, THEREFORE, BE IT RESOLVED, BY THE BOARD OF TRUSTEES OF ETNA TOWNSHIP, LICKING COUNTY, OHIO, THAT THE FOLLOWING RESOLUTION BE AND IT HEREBY IS ADOPTED:

Section 1. The Board hereby approves the form of the Contract now on file with the Fiscal Officer subject to any revisions thereto following the public hearing provided for herein and to final approval by this Board.

Section 2. The Township shall hold a public hearing concerning the Contract commencing at 9:15 a.m. on the 19th day of December 2015, at 81 Liberty Street, Etna, Ohio. The public hearing shall allow for public comment and recommendations on the proposed Contract. The Township may include in the Contract any of those recommendations prior to final approval of the Contract. The Fiscal Officer is authorized and requested to cause notice of the time and place of the public hearing to be published in the Pataskala Standard, which is a newspaper of general circulation in the Township, 30 days prior to the public hearing.

Section 3. The Board further directs that a copy of the Contract, together with a description of the area or areas to be included in the District, including a map, and the economic development plan for the district that includes a schedule for the provision of any new, expanded, or additional services, facilities, improvements, and a schedule for the collection of an income tax to be levied, shall be available for public inspection, in the office of the Township Fiscal Officer.

BOARD OF TRUSTEES

ETNA TOWNSHIP, LICKING COUNTY, OHIO

Section 4. It is found and determined that all formal actions of this Board concerning and pertaining to the adoption of this Resolution were taken in an open meeting of this Board, and that all deliberations of the Board, and any of its committees, that resulted in such formal action were in meetings open to the public, in accordance with all legal requirements including Ohio Revised Code §121.22.

Section 5. This Resolution shall take effect at the earliest time provided by law.

Trustee __________ seconded the Resolution and the roll being called upon its adoption the vote resulted as follows:

YEAS: ________________________ * ________________________ * ________________________

NAYS: ________________________ * ________________________ * ________________________

The motion carried and the Resolution was adopted.

Attest: ______________________________
Walter Rogers, Fiscal Officer

CERTIFICATE

State of Ohio, Licking County
I, the undersigned Fiscal Officer of Etna Township, Licking County, Ohio, hereby certify that the foregoing Resolution Number 15-11-04-__ is a true and complete copy of the Resolution adopted by a majority of the full membership of the Board of Trustees of Etna Township at its special meeting held on November 4, 2015 as was recorded in the official proceedings of the Board.

____
Walter Rogers, Fiscal Officer

Exhibit C

BYLAWS
GOVERNING

ETNA – REYNOLDSBURG
JOINT ECONOMIC DEVELOPMENT DISTRICT
(JEDD2)

TABLE OF SECTIONS

BYLAWS
GOVERNING
ETNA – REYNOLDSBURG
JOINT ECONOMIC DEVELOPMENT DISTRICT

A. Sections 715.72 to 715.83 of the Revised Code ("R.C.") authorize municipal corporations and townships under certain conditions to enter into an agreement to create a joint economic development district to facilitate the economic development of the district, the municipality and the township.

B. The City of Reynoldsburg ("City") and the Township of Etna ("Township"), each authorized and directed by its legislative authority, entered into the Etna – Reynoldsburg Joint Economic Development District Contract (the "Contract") as of ____________, 2015, to facilitate economic development to create or preserve jobs and employment opportunities and to improve the economic welfare of the people in the Etna – Reynoldsburg Joint Economic Development District Contract (the "District"), Licking County (the "County") and the State of Ohio (the "State").

C. Article III of the Contract provides that the Board of Directors of the District may adopt bylaws for the regulation of its affairs and the conduct of its business consistent with the Contract.

NOW, THEREFORE, the following provisions shall constitute the Bylaws of the the Etna – Reynoldsburg Joint Economic Development District.

Section 1. Definitions. Any capitalized word or phrase used in these Bylaws and not otherwise defined herein, shall have the meaning given in the Contract, as that Contract may, from time to time, be amended, modified or supplemented in accordance therewith.

Section 2. Board of Directors and Officers. As provided by R.C. Section 715.78, the Board of Directors (the "Board") shall be the governing body of the District.

(A) Composition of Board of Directors. The Board shall be established and organized as provided in Article III of the Contract. As provided in the Contract, the members of the Board shall serve without compensation. Necessary and authorized expenses incurred by a Board member on behalf of the District shall be reimbursed from District funds in accordance with procedures established in Section 6 hereof.

(B) Officers; Election Procedure. The officers of the District shall be the Chairperson, Vice Chairperson, the Secretary and the Treasurer. The Chairperson shall be the Board member selected in accordance with R.C. Section 715.78 and the

Contract. The other officers shall be elected by and from the members of the Board; provided that the same Board member may serve as Secretary and Treasurer. The Board shall elect officers at the first meeting of the Fiscal Year. The Board Chairperson shall accept nominations for each officer and conduct a voice vote of the members to elect each officer. The officers shall serve as officers for a one-year term but shall continue to serve until their respective successors take office. Officers may serve more than one term as such officers.

In the event of the death, disqualification, removal or resignation of any officer (other than the Chairperson), the Board shall elect a successor for the balance of the unexpired term of such officer. In the event of the death, disqualification, removal or resignation of the Chairperson, the Vice Chairperson shall assume the office of Chairperson until a new Chairperson has been selected by the other Board members in accordance with R.C. Section 715.78 and the Contract.

(C) Duties of Officers.

(1) Chairperson. The Chairperson shall preside at all meetings of the Board of Directors. The Chairperson's duties include, without limitation, preparing the agenda for each meeting of the Board and distributing an annual report concerning the activities and operations of the District. The Chairperson may designate the date, time and place of special meetings as provided herein and shall have general supervision over the business and affairs of the District subject to the direction of the Board.

(2) Vice Chairperson. The Vice Chairperson shall assist the Chairperson in the discharge of his duties and shall perform such other duties as the Board may require. In the temporary absence, incapacity, resignation or removal of the Chairperson, the Vice Chairperson shall preside at meetings of the Board of Directors and shall perform all the duties of the Chairperson. In such circumstances, the Vice Chairperson shall have all the powers and authority of the Chairperson and any documents signed by the Vice Chairperson shall be as valid and binding as though signed by the Chairperson.

(3) Secretary. The Secretary shall be responsible for the records of the Board including, but not limited to, correspondence and minutes of the meetings of the Board. Minutes of all Board meetings shall be kept by the Secretary and distributed to each member of the Board and to City and Township promptly after each Board meeting. The Secretary shall provide written notice to all members of the Board of Directors and to others as required by law of all meetings of the Board in accordance with paragraph (D) of this Section. The Secretary shall perform such other duties as the Board may request. The Board may designate or employ another person (including an employee of the District, City or Township), to keep minutes of Board meetings and to otherwise assist the Secretary in carrying out the duties of that office.

(4) Treasurer. The Treasurer of the Board shall act as the fiscal officer of the District and shall be responsible for all fiscal matters of the District including, but not limited to, the preparation of the budget, the appropriations resolution and all necessary fiscal reports for the Board, paying or providing for the payment of expenses of operation and administration of the District, receiving, safekeeping and investing or providing for the receipt, safekeeping and investment of funds of the District and maintaining, or providing for the maintenance of, accurate accounts of all receipts and expenditures. The Treasurer shall obtain and keep in force a fidelity bond, in an amount determined by the Board and with a surety company approved by the Board, or, in lieu of a separate fidelity bond, the Board may direct the Treasurer to continue and keep in force any existing fidelity bond the Treasurer may have that the Board determines to be adequate. In either case, the District shall be named as an insured on such bond and the amount thereof shall not be reduced without prior written consent of the Board. The Board may designate or employ another person (including an employee of the District, City or Township), to assist the Treasurer in carrying out the duties of that office.

(5) Signing. The Chairperson, the Vice Chairperson, the Secretary and the Treasurer may each sign all authorized documents, including without limitation, all contracts and other obligations, in the name of the District, provided that each document shall be signed by at least two officers. Bank checks of the District shall be signed by the Chairperson (or the Vice Chairperson in the absence of the Chairperson) and the Treasurer.

(D) Meetings of Board of Directors. Three members of the Board of Directors shall constitute a quorum to transact business. Each member of the Board shall have one vote and the affirmative vote of a majority of members present and constituting a quorum is necessary for any action taken by a vote of the Board. A member of the Board must be present in person at meetings of the Board in order to vote.

The Board of Directors shall meet at least once per year, provided that the first meeting of the Board shall be held on or before March 1, 2016, at which time the Board shall determine the initial location for its meetings and its mailing address (which the Board may change from time to time) and elect the officers of the District. At its first meeting in each Fiscal Year, the Board shall set the dates, time and location for its regular meetings for that Fiscal Year and shall, if necessary, elect the officers of the District whose terms have expired.

Special meetings may be called by the Chairperson as necessary or may be called upon written request from a majority of the members of the Board of Directors. Notice, in writing, of each such meeting shall state the date, time and place of the meeting and subject or subjects to be considered at the meeting, and shall be given by or on behalf of the Secretary (by personal delivery, first class mail, or facsimile message) to each member of the Board at each member's residence or place of business not less than 24 hours preceding the time for the meeting and to others requesting such notice unless in the event of an emergency. The requirements and procedures for notice may be waived in writing by each member of the Board and any member of the Board shall be deemed conclusively to have waived such notice by attendance of that member at such meeting. Each member shall attend all meetings unless excused by action of the other members. A member who is absent without being excused from three consecutive meetings shall be deemed to have resigned as a member of the Board.

All meetings of the Board of Directors shall be open to the public and notice shall be given in accordance with Section 3 hereof, subject to the exceptions in R.C. Section 121.22(G), as that Section may be amended from time to time.

For the purpose of receiving mail and other notices, the initial mailing address of the Board shall be the Etna Township Hall, 81 Liberty Street, Etna, OH 43018-0188, and shall continue to be such until changed by the Board of Directors.

(E) Resolutions. All actions of the Board of Directors, except as provided herein, shall be by resolution entered on its records. The affirmative vote of a majority of members present and constituting a quorum of the Board shall be required for the enactment of every resolution. Unless otherwise specifically provided in the resolution or by R.C. Sections 715.72 or 715.83, all resolutions shall be effective immediately upon enactment, subject to any authorizations or certifications required by the R.C. to be made by the Treasurer or the Board.

(F) Powers and Duties.

(1) Prior to November 15 in each Fiscal Year, the Board of Directors shall adopt an annual budget for the following Fiscal Year based on the estimate of the total revenues and expenses of operating and administering the District and its programs for the next Fiscal Year. The Fiscal Year of the District shall be the same as the fiscal year of the City. The Board shall provide a copy of the annual budget to City and Township promptly after its adoption.

(2) Prior to November 15 in each Fiscal Year, the Board of Directors shall approve the annual appropriations of the District for the next Fiscal Year based upon the annual budget determined pursuant to the preceding paragraph.

(3) At its first meeting in each Fiscal Year, the Board of Directors shall elect the officers of the District for the next one-year term in accordance with Section 2(B) hereof.

(4) At its first meeting, the Board of Directors shall adopt a resolution to levy an income tax within the District in accordance with R.C. Section 715.74 and Article IV of the Contract. The Board shall adopt a resolution to change the rate of the

income tax, when necessary, as provided in the Contract. The Board will enter into an agreement with the City to administer, collect and enforce the income tax on behalf of the District (the "JEDD Income Tax Agreement"), provided that such agreement may be assigned or subcontracted to another agency by City.

(5) The Board of Directors shall exercise the powers and perform the duties and functions set forth in Section 9 of the Contract.

(6) In addition, the Board of Directors may:

(a) act as the managerial body for the District;

(b) appoint one or more advisory committees, as provided in Section 4 hereof, if determined by the Board to be necessary or appropriate to assist the Board in the management of the District;

(c) direct the Treasurer concerning disbursements from the funds maintained by the District;

(d) amend the budget and appropriations of the District, subject to certification by the Treasurer that the amended budget and appropriations are within the limits of the District's resources; and

(e) make determinations concerning any matter relating to the District and its programs, including but not limited to: (i) amendments to or modifications of the Bylaws, (ii) appropriations of the District, and (iii) do all acts and things necessary and convenient to carry out the powers granted in the Contract.

(7) There is reserved in the Board of Directors the authority, at all times, to delegate, transfer, assign and reassign duties, to the extent permitted by law and in compliance with the Contract.

Section 3. Public Notice Rules for Meetings.

(A) Meetings. Except as otherwise provided herein or by law, meetings of the Board and of any of its committees shall be open to the public at all times. The Secretary or the person otherwise designated to perform such duty shall prepare, file and maintain the minutes of each meeting, and the minutes of each meeting shall be open to public inspection. The record of proceedings need only reflect the general subject matter of discussions in executive session.

(B) Formal Action. Any resolution, rule, motion or formal action shall be deliberated and voted upon in an open meeting except to the extent deliberation occurs in an executive session, which shall be held only at a regular or special meeting and only for the purpose of considering those matters permitted by law to be considered at executive sessions.

(C) Notice of Meetings.

(1) Posted Notice.

(a) Regular Meetings. The Secretary shall post a statement of the time and place of the first regular meeting of the Board of Directors for the Fiscal Year not later than the second day preceding the day of that meeting. The Secretary shall post a statement of the times and places of regular meetings of the Board of Directors or of any advisory committee appointed by the Board of Directors for each calendar year not later than the second day preceding the day of the second regular meeting of the Fiscal Year. The Secretary shall check at reasonable intervals to ensure that such statement remains posted during the calendar year. If at any time during the Fiscal Year the time or place of regular meetings, or of any regular meeting, is changed on a permanent or temporary basis, the Secretary shall post a statement of the time and place of any changed regular meeting at least 24 hours before the time of the first changed regular meeting. All such statements shall be posted at the Reynoldsburg City Hall and Etna Township Hall.

(b) Special Meetings. Except in the case of an emergency requiring immediate official action, the Secretary shall post a statement of the time, place and purpose of any special meeting of the Board of Directors or any advisory committee at least 24 hours before the time of the special meeting. That notice shall be in addition to any other notice these Bylaws require to be given to members of the Board. Such notice shall be posted at the Reynoldsburg City Hall and Etna Township Hall.

(c) Adjournment. Upon the adjournment of any regular or special meeting to another day, the Secretary shall post notice promptly of the time and place of the rescheduled meeting. Such notice shall be posted at the Reynoldsburg City Hall and

Etna Township Hall.

(2) Notice to News Media.

(a) Any news media that desires advance notification of special meetings shall file with the Secretary a request therefor. Such requests may be modified or extended only by filing a complete new request with the Secretary. The request shall specify whether the request is for meetings of the Board or for an advisory committee, if any, the name of the news media, the name and address of the person to whom written notifications to the media can be mailed, and at least one telephone number that can be called at any hour of the day or night for the purpose of giving oral notification to the media.

(b) Except in the event of an emergency requiring immediate official action, a special meeting shall not be held unless the Secretary has given at least 24 hours advance written notification or oral notification to the requesting news media of the time, place and purpose of the special meeting. The Secretary shall give that advance notice for any special meeting.

(c) In the event of an emergency requiring immediate official action, a special meeting may be held even though 24 hours advance notice has not been given to the requesting news media. The person or persons calling the special meeting, or the Secretary on their behalf, shall immediately give written notification or oral notification, or both, as the person or persons giving such notification determine, of the time, place and purpose of the meeting to the requesting news media. The record of any such meeting shall state the general nature of any emergency requiring immediate official action.

(3) Notification of Discussion of Specific Types of Public Business.

Any person may, upon written request and as provided herein, obtain reasonable advance notification of all meetings at which any specific type of public business is scheduled to be discussed.

(a) Such person may file a request with the Secretary, which request shall specify the person's name and mailing address, the telephone number or numbers at which the person can be reached during and outside of business hours, whether the

Board or an advisory committee, if any, is the subject of the request, the specific type of public business concerning which the person is requesting advance notification, and the number of calendar months that the request covers.

(b) The request filed with the Secretary must be accompanied by a supply of self-addressed, stamped envelopes in addition to any fee that the Board determines to be reasonable to cover costs of providing such notifications. Such request may be modified or extended only by filing a complete new request with the Secretary. A request shall not be deemed to be made unless it is complete in all respects, and the information contained in such request may be conclusively relied on by the Board and the Secretary.

(c) The Secretary shall, if possible, give such advance notification by written notification, provided that written notification shall be given only so long as the supply of self-addressed, stamped envelopes lasts. If such written notification cannot be given or has not been given (other than for lack of such envelopes), the Secretary shall give oral notification.

(4) General.

(a) Any notification provided herein to be given by the Secretary may be given by any person acting on behalf of or under authority of the Secretary.

(b) The Secretary shall maintain a record of the date and time, if pertinent under this Section, of all notices and notifications given or attempted to be given under this Section, and to whom such notifications were given or unsuccessfully attempted to be given.

(c) The Secretary, or any person acting on behalf of or under the authority of the Secretary, or any member of the Board or advisory committee, if any, shall, upon request and within a reasonable time, submit a certificate of the Secretary or any person acting on behalf of or under the authority of the Secretary, as to compliance with this Section of these Bylaws as to notice and notification. A reasonable attempt at notification shall constitute notification in compliance therewith. That certificate shall be conclusive upon the Board as to the facts set forth therein.

Section 4. <u>Advisory Committees</u>.

The Board of Directors may appoint one or more advisory committees to assist the Board in the management of the District or any of its programs. The members of an advisory committee shall be appointed by and shall serve at the pleasure of the Board and for such period of time as may be determined by the Board. Members of the advisory committee shall serve without pay. At least one member of the Board shall serve as liaison to each advisory committee. Each advisory committee shall perform the duties directed by the Board.

The Board of Directors shall appoint a chairperson and vice chairperson for each advisory committee. The advisory committee chairperson shall preside at all committee meetings and prepare the agenda for each meeting following consultation with the Board. In the absence of the committee chairperson, the committee vice chairperson shall preside at committee meetings. The committee vice chairperson shall succeed to the office of the committee chairperson, should it be vacated before the end of a term, and shall assist the committee chairperson in the discharge of the chairperson's duties.

Each advisory committee shall make recommendations to the Board concerning any matter referred to it by the Board.

Section 5. <u>Conduct of Meetings</u>. All meetings provided for in these Bylaws shall be conducted in accordance with the latest edition of *Robert's Rules of Order, Revised,* unless otherwise directed by these Bylaws or by resolution of the Board of Directors, or any advisory committee with respect to the meetings of each of those bodies. The Chairperson (and, in the case of an advisory committee, the committee chairperson) shall be the parliamentary procedure officer and the decisions of such chairperson with respect to matters of parliamentary procedure shall be final.

Section 6. <u>District Funds</u>. The District's funds shall be established and maintained by the Treasurer of the District separate and apart from all other funds that may be under the custody of the Treasurer. The Board shall establish a General Fund for the operation and administration of the District. Separate other funds may be established for additional programs or projects of the District as provided in the Contract. The District's funds shall be subject to the laws of the State concerning the investment and management of public funds, particularly R.C. Chapter 135, and shall be the responsibility of the Treasurer.

The Treasurer of the District shall deposit or cause to be deposited in the General Fund the revenues received from income tax or from other sources for operating costs of the District. Money may be transferred from the General Fund to any other fund of the District by action of the Board. Any interest earned on money in any District fund shall be credited to that fund. Disbursements may be made from a District fund by the Treasurer at the direction of the Board for any proper purpose of the District, including but not limited to payment of operating costs, costs incurred in connection with the organization and meetings of the District, costs and expenses of studies undertaken relating to new programs that may be of benefit to the District, fees and expenses provided under the Contract or the JEDD Income Tax Agreement or of consultants and lawyers, payment of other operating expenses, and payment of other costs of programs or projects of the District.

The Treasurer shall maintain records that account for all disbursements from the District funds. The Treasurer shall make at least yearly reports to the Board concerning all contributions to and disbursements from the District's funds during the preceding calendar quarter.

Section 7. Amendments. These Bylaws may be modified, amended or supplemented in any respect upon approval of the modification, amendment or supplement by at least four members of the Board of Directors. The Secretary shall promptly provide a copy of the modified, amended or supplemented Bylaws to _________ and to the City.

Section 8. Transition. In the first Fiscal Year of the Board's operations, actions required by these Bylaws to be taken by the Board of Directors prior to specified dates shall be taken as soon as practical following the effective date of the Bylaws.

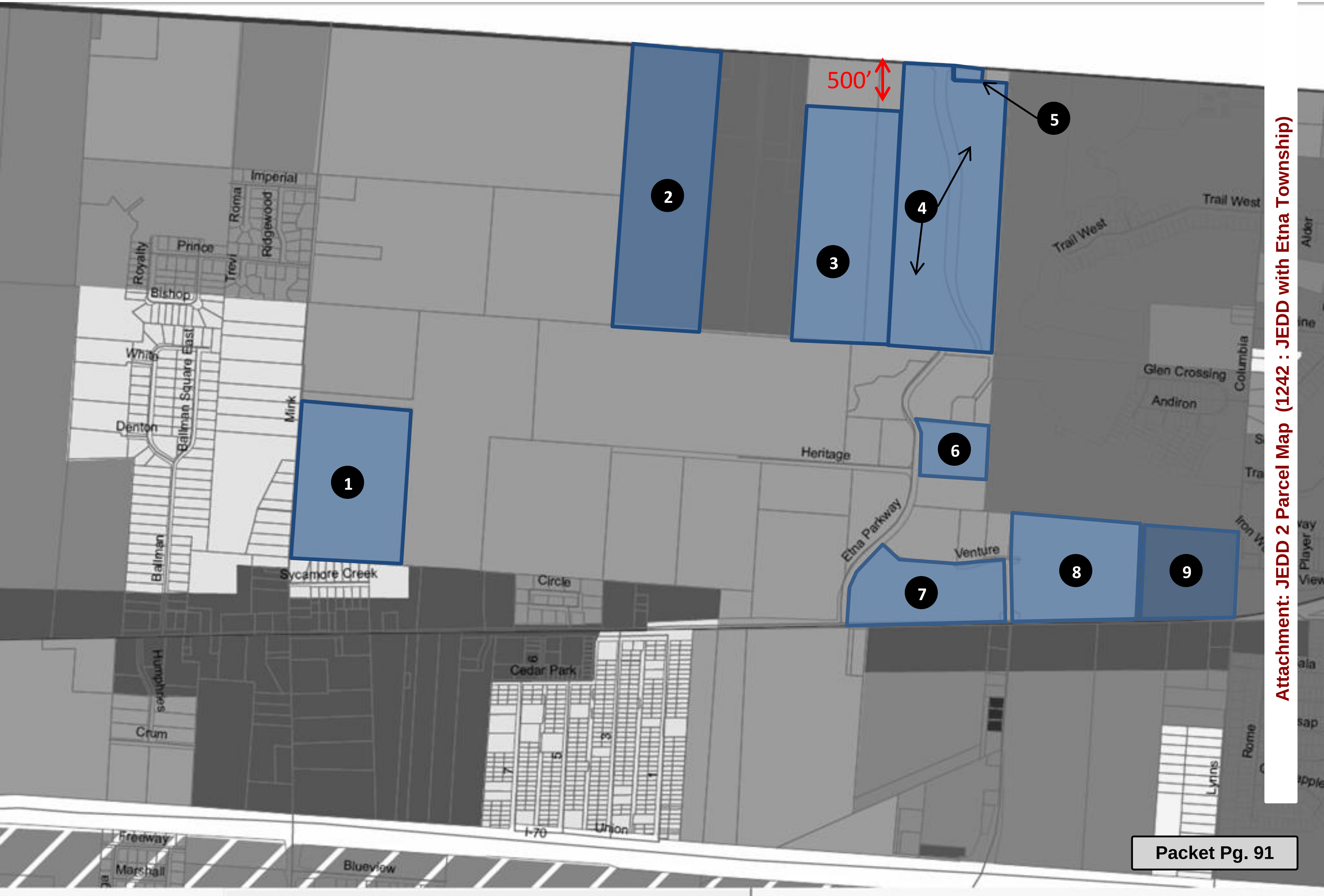
ADOPTED on __________________, 20__.

ETNA – REYNOLDSBURG
JOINT ECONOMIC DEVELOPMENT DISTRICT

____
Secretary

Etna-Reynoldsburg Joint Economic Development District – 2

EXH



Attachment: JEDD 2 Parcel Map (1242 : JEDD with Etna Township)

Etna-Reynoldsburg Joint Economic Development District - 2

Map #	Property Owner	Property Address	Parcel #	Acres	Current Zoning	Current Use	Vacant	Current Business
1	Carol Duval Trustee	9196 Mink Street Pataskala, Ohio 43062	010-017886-00.000	43.578	M-1	Agriculture	Yes	
2	Ronald Kissell	Refugee Road	010-017406-00.000	65.000	M-2	Agriculture	Yes	
3	Windfall Custom Investments LLC	11713 Refugee Road Pataskala, Ohio 43062	010-017562-00.000	56.000	M-1	Agriculture	No	EXCLUDING THE FIRST 500' PORTION FROM REFUGEE ROAD
4	Farm View/Refugee LLC	Etna Pkwy Etna, Ohio 43062	010-018330-00.000	73.000	M-1	Agriculture	No	
5	Majestic View Farms	Refugee Road	010-020286-00.000	1.122	M-1	Agriculture	No	
6	Southgate Co. Limited Partnership	1225 Heritage Drive Etna, Ohio 43062	010-017154-00.007	8.352	M-1	Manufacturing	Yes	
7	Southgate Co. Limited Partnership	Venture Drive Etna, Ohio 43062	010-017154-00.015	25.305	M-1	Manufacturing	Yes	
8	Southgate Co. Limited Partnership	Southgate Pkwy. Etna, Ohio 43062	010-017154-00.016	33.009	M-1	Manufacturing	Yes	
9	Hebron Ventures LTD	National Road Etna, Ohio 43062	010-017154-00.001	23.131	GB-1	Manufacturing and Agriculture	Yes	
				328.497				

JOINT ECONOMIC DEVELOPMENT DISTRICT CONTRACT

BY AND BETWEEN

CITY OF REYNOLDSBURG

(FRANKLIN, LICKING AND FAIRFIELD COUNTIES), OHIO

AND

ETNA TOWNSHIP (LICKING COUNTY), OHIO

Dated as of

__________, 2015

TABLE OF CONTENTS

JOINT ECONOMIC DEVELOPMENT DISTRICT CONTRACT

This joint economic development district contract pursuant to Ohio Revised Code 715.72 (the "Contract") dated as of __________, 2015, is entered into by and between the City of Reynoldsburg, Ohio ("City"), a municipal corporation and political subdivision organized and existing pursuant to the Constitution and the laws of the State of Ohio, and Etna Township (Licking County), Ohio ("Township"), a township and political subdivision organized and existing under the laws of the State of Ohio. (Capitalized terms and words used, but not otherwise defined in this Contract shall have the meanings assigned to them in Article I.)

WITNESSETH:

WHEREAS, Etna Township is located in Licking County, Ohio and Reynoldsburg is located in Franklin, Licking and Fairfield County, Ohio and both are political subdivisions of the State of Ohio; and

WHEREAS, Ohio Revised Code Section 715.72 authorizes a municipal corporation and a township to enter into a joint economic development district contract; and

WHEREAS, the Township and the City hereby create the Etna-Reynoldsburg Joint Economic Development District - 2 (the "District") pursuant to Ohio Revised Code Sections 715.72 through 715.83 (the "JEDD Statutes"), to facilitate economic development to create or preserve jobs and employment opportunities and to improve the economic welfare of the people in this State and in the area of the Contracting Parties, and to create and provide for the operation of the District in accordance with the JEDD Statutes for their mutual benefit and for the benefit of their residents and of the State of Ohio (the "State"); and

WHEREAS, the territory to be included in the District is comprised of the lands consisting of approximately 328+/- acres depicted in Exhibit A and more particularly described in Exhibit B, both of which Exhibits are attached to the Contract and incorporated herein by this reference; and

WHEREAS, the territory to be included in the District is zoned in a manner appropriate to the function of the District; and

WHEREAS, the legislative authorities of the City and the Township have each authorized and directed the City and the Township, respectively, to make and enter into this Contract by and through their respective officers in accordance with Ordinance No. __________, passed by the City Council on ________________________, and Resolution No. _________________________ unanimously adopted by the Township Trustees on ________________.

NOW THEREFORE, in consideration of the mutual promises and covenants set forth in this Contract, the City and the Township agree and bind themselves, their agents, employees, and successors as follows:

(Remainder of Page Intentionally Left Blank)

ARTICLE I
DEFINITIONS

<u>Section 1.1 Definitions.</u> In addition to any words and terms defined elsewhere in this Contract, the following capitalized words and terms shall have the following meanings:

"Board" shall mean the board of directors established in accordance with Revised Code Section 715.78 and this Contract.

"Board Improvement Account" means the account referenced in Articles 3, and 4 hereof.

"Business" includes each commercial, industrial, professional, educational, governmental, health and medical, service-oriented, and charitable entity that has established or will establish a temporary or permanent location in the District.

"City" means the City of Reynoldsburg, Ohio.

"Contract" means this joint economic development district contract by and between the City and the Township.

"District" means Etna-Reynoldsburg Joint Economic Development District created pursuant to Ohio Revised Code Section 715.72 and this Contract and includes all the real property described and depicted in Exhibits A and B to this Contract.

"Gross Revenues" means the proceeds of the JEDD Income Tax, less refunds.

"JEDD" means a joint economic development district created pursuant to Ohio Revised Code Section 715.72.

"JEDD Fund" means the fund account that the receipts of the JEDD Income Tax shall be deposited to and from where the disbursements shall be made.

"JEDD Income" means (i) the income earned by persons employed by a Business and (ii) the net profits, if any, of a Business.

"JEDD Income Tax" means the tax on JEDD Income levied by the Board in accordance with the provisions of this Contract.

"JEDD Income Tax Agreement" means that agreement to be entered into by and between the Board and the City providing for the City to (i) assist the Board with the drafting of rules and regulations for the administration, collection and enforcement of the JEDD Income Tax, (ii) collect and distribute the proceeds of the JEDD Income Tax in accordance with the provisions of this Contract and (iii) act as the fiscal agent of the JEDD and the Board.

“Net Revenues” means Gross Revenues less the amounts paid under Section 4.2.1. hereof.

"Parties" means Etna Township and the City of Reynoldsburg only.

"Quarters" means the standard calendar quarters (January-March, April-June, July-September, October-December) of each calendar year.

“State” means the State of Ohio.

“SWLSD” means the Southwest Licking Local School District,

“SWLSD Payment” means the amount described in Sections 4.2.4.1. and 4.3 hereof,

“Township” means Etna Township (Licking County), Ohio.

Section 1.2 Interpretations. Any reference herein to the City, the Township or the Board or to any officer or employee of the City, the Township or the Board, includes the entities, officers or employees succeeding to their respective functions, duties and responsibilities pursuant to or by operation of law, or the entities, officers or employees lawfully performing their respective functions, duties or responsibilities.

Any reference to a section or provision of the Constitution of the State, a section, provision or chapter of the Ohio Revised Code, an ordinance of the City, a resolution of the Township or any statute of the United States of America, includes that section, provision, chapter, ordinance, resolution or statute as amended, modified, revised, supplemented or superseded from time to time; provided, however, that no amendment, modification, revision, supplement or superseding section, provision, chapter, ordinance, resolution or statute shall be applicable to this Contract solely by reason of this Section 1.2 if such amendment, modification, revision, supplement or superseding section, provision, chapter, ordinance, resolution or statute constitutes an impairment of the rights or obligations of the City, the Township or the Board under this Contract.

Unless the context clearly indicates otherwise, words importing singular number include the plural number and vice versa. The terms “hereof”, “hereby”, “herein”, “hereto”, “hereunder” and similar terms refer to this Contract. The term “hereafter’ means after, and the term

"heretofore" means before, the date of this Contract. Words of any gender include the correlative word of the other genders unless the context clearly indicates otherwise.

Section 1.3 Captions and Headings. The captions and headings in this Contract are solely for convenience of references and do not define, limit or describe the scope or intent of any Articles, Sections, subsections, paragraphs, subparagraphs or clauses herein.

(End of Article I)

ARTICLE II
JOINT ECONOMIC DEVELOPMENT DISTRICT

Section 2.1 Creation, Name and Territory. The City and the Township, by their combined action evidenced by the signing of this Contract, hereby create a joint economic development district ("JEDD") in accordance with the terms and provisions of this Contract. The JEDD created pursuant to this Contract shall be known as the "Etna - Reynoldsburg Joint Economic Development District - 2." The Board of Directors (the "Board") of the District may change the name of the District by resolution of the Board.

The territorial boundaries of the District are described in Exhibit "A" and more particularly described in Exhibit "B" attached to and made part of this Contract. This Contract incorporates and includes all exhibits attached hereto. The District is located entirely within Licking County (the "County") and does not include any "parcel of land" (as defined in Section 715.73(C) of the Revised Code) that is owned in fee by or is leased to a municipal corporation or township, except land owned by a contracting party. Furthermore, no electors reside within the area or areas comprising the District.

Section 2.2 Contracting Parties. The contracting parties to this Contract are the City of Reynoldsburg, a municipal corporation existing and operating under the laws of the State, and Etna Township, a township existing and operating under the laws of the State, and their respective successors in all or in part.

Section 2.3 Purpose. The City and the Township intend that the creation and operation of the District shall, and it is the purpose of the District to, facilitate economic development to create or preserve jobs and employment opportunities and to improve the economic welfare of the people in the State, the City, the Township and the District.

The Parties further acknowledge that economic development incentives, such as property tax incentives and tax increment financing, and economic development investments, such as public infrastructure investments and arrangements to fully or partially reimburse developers or end users for certain public infrastructure investments, can play a critical role in competitively positioning the District to attract jobs and economic growth that will benefit the Parties. The

Parties also acknowledge that the Township has successfully used an economic development structure for ProLogis Park 70-Etna that involves a combination of property tax incentives, a diversion of joint economic development zone income tax revenues to the Southwest Licking Local School District, public infrastructure investments and an arrangement to partially reimburse ProLogis for the construction of a public road.

Accordingly, the Parties find and agree that the following are public purposes for both of the Parties: (1) exemptions that, after the date of this Agreement, are duly granted by the appropriate entity or entities pursuant to R.C. Sections 3735.67, 3735.671, 5709.62, 5709.63, 5709.631, 5709.632, 5709.73 - .77, or 5709.78 - .81 for any property within the District, which are hereby consented to pursuant to R.C. Section 715.81, but which consent shall not function as an approval otherwise required pursuant to R.C. Sections 3735.67, 3735.671, 5709.62, 5709.63, 5709.631, 5709.632, 5709.73-.77, or 5709.78-.81; and (2) the diversion of some portion of the income tax revenues of the District, pursuant to R.C. Sections 715.74, 715.80 or 5709.82, to one or more school districts ("School Districts," which includes any joint vocational school district and any local non-joint vocational school district with property within the District) in connection with the approval of a property tax exemption.

Nothing in this Section, however, obligates the Township or District to allocate any Net Revenues to any School District.

Section 2.4 Addition of Areas to the District. In the manner prescribed by the JEDD Statutes, and upon agreement by the City and the Township, this Contract, including Exhibits "A" and "B" hereto, may be amended from time to time to add certain property within Etna Township to the territory of the District. Upon agreement by the City and the Township, this Contract, including Exhibits "A" and "B" hereto, may also be amended from time to time to remove property from the territory of the District. The Township and the City, individually and collectively, agree that other areas may be added to the District (or other Joint Economic Development Districts be created for such areas) in the future. Each of the Contracting Parties agrees to cooperate with the other to amend this Contract to add other areas to the District whenever the Parties so agree in the future.

Section 2.5 Contributions. In accordance with Section 715.74 of the Revised Code, the City and the Township each agree to contribute to the development and operation of the District to the extent described in this Section.

2.5.1. Fire Protection and EMS Services: The City and Township shall retain all mutual aid agreements in place on the date of this agreement, if any, until expiry of the same. All fire tax levies shall remain in place within the District, and the Township will remain obligated to continue to provide, by contract, fire and EMS services within the District. The District shall be included in all future fire tax levies. The level of Fire and EMS service within District shall be the same as within the Township.

2.5.2. Road Construction and Maintenance. The Township shall continue to provide construction and maintenance services for Township roadways currently located in the District (see Exhibits "A" and "B"). The Township agrees to maintain new Township roadways constructed within the District after construction and transfer of the same under the following terms and conditions:

2.5.2.1. The roadway has been constructed in accordance with applicable standards and specifications and has been transferred to the Township for ownership and maintenance purposes.

2.5.2.2. The Township may, at its discretion, decline to accept any such roadway for maintenance purposes.

2.5.2.3. The Township agrees to perform the following maintenance on such roadways which are accepted by it:

2.5.2.3.1. Maintenance of traffic control devices (i.e., signs and signals other than railroad crossings) installed per County development standards;

2.5.2.3.2. Clearing snow and ice from streets and roads;

2.5.2.3.3. Salting or in some other way de-icing streets and roads;

2.5.2.3.4. Pavement maintenance-including berm and shoulder repair, street sweeping, crack sealing, pothole repair, resurfacing (defined as replacing two inches or less of surface pavement), chip and seal resurfacing or its equivalent, striping, setting reflective

safety devices in pavement (when required by state guidelines) and any other fixing of pavement generally regarded by political subdivisions (including the ODOT) as pavement maintenance);

2.5.2.3.5. Road right-of-way maintenance, including repairing or replacing turf, mowing grass, cleaning up trash and litter, cleaning and fixing drainage ditches and storm water retention areas within the roadway right-of-ways, repairing and replacing guardrails and any other cleaning and fixing of road right-of-way generally regarded by political subdivisions (including Ohio Department of Transportation) as road right-of-way maintenance;

2.5.2.3.6. All roadways as defined above which the Township is required to maintain shall count as Township roads for road tax purposes and gas tax distribution due to the Township's obligation to maintain those roadways;

2.5.2.3.7. For purposes of this Agreement, the term "pavement maintenance" does not mean asphalt overlay of more than two (2) inches and does not include reconstruction of the road base and road drainage facilities.

2.5.2.3.8 The City shall not be responsible for reconstructing or pavement maintenance on any existing Township roadways.

2.5.3. Other Services.

2.5.3.1. With respect to sanitary sewer services and potable water services the following shall apply:

2.5.3.1.1. Sanitary Sewer Services Within The JEDD District. It is anticipated that all qualified customers located within the JEDD District shall be able to connect to and receive sanitary sewer services from the Southwest Licking Community Water and Sewer District (SWLCWSD).

2.5.3.1.2. Potable Water Services Within The JEDD District. It is anticipated that all qualified customers located within the JEDD District shall be able to connect to and

receive potable water services from the Southwest Licking Community Water and Sewer District (SWLCWSD).

2.5.3.1.3. Other Obligations of the Parties. The Township and the City may, at their discretion, provide services to assist the District with planning, marketing, promotion and related activities to facilitate economic development in the District. In addition, the Township and City agree to assist in the marketing of available properties in the District to prospective commercial or industrial enterprises. The Township and the City may provide secretarial services and other staffing as each Contracting Party, in its sole discretion, determines, at no cost to the District. In addition, the Board may contract for such services with either or both of the Contracting Parties on such terms as the Board and the respective Contracting Parties may agree. However, the District may not enter into a contract with one of the Contracting Parties without the consent of the other Contracting Party.

The Township shall hold all records or documents of the District for safe keeping. The Township shall maintain those records and documents as public records of the City and the District as applicable and shall provide copies of those records and documents to the Contracting Parties in accordance with the public records law of the State.

For the term of this Contract, but only so long and to the extent to which the area within the District remains unincorporated, the Township shall provide the same services to the unincorporated portions of the District that it provides to other unincorporated areas of the Township, including but not limited to, police and fire protection services, as well as zoning services.

The City and Township shall prepare, or cause to be prepared, all documents of the City and the Township relating to the formation of the District, including but not limited to, this Contract, notices, forms of City, Township, County and District legislation and election proceeding, if any. Any costs incurred and paid by the City and Township in preparing such documents or otherwise incurred by the City and Township in assisting in the establishment of the District shall be reimbursed to the City and Township from revenues of the District income tax as set forth in Article IV hereof. Further, any costs incurred in the future and paid by the City and Township in connection with preparation of documents or in identifying property owners and businesses to be added to the District, describing the District boundaries and obtaining signatures on petitions for addition of properties or businesses to the District, shall be reimbursed to the City and Township from those revenues of the District as set forth in Article IV hereof.

Further, the Contracting Parties may, but are not required to, make other financial contributions to the District. The Contracting Parties shall cooperate with the Board in obtaining financial assistance, both public and private, for economic development projects, but shall not be required to assume any financial obligation in doing so. Additionally, neither the Township nor City shall be obligated to make expenditures pursuant to this Agreement in excess of the revenues derived from this Agreement without their consent.

Neither party shall be obligated to provide any particular service, level of service, or financial commitment to the District, except as specifically stated above.

(End of Article II)

ARTICLE III
THE BOARD

Section 3.1 Board of Directors. Pursuant hereto, a Board of Directors is established to govern the District. The Board shall consist of five members, one member representing the City to serve a term of one year (Board Member No. 1), one member representing the Township to serve a term of two years (Board Member No. 2), one member representing the owners of businesses located within the District to serve a term of three years (Board Member No. 3), one member representing the persons working within the District to serve a term of four years (Board Member No. 4), and one member selected by the other members to serve a term of four years as chairperson of the Board (Board Member No. 5). After service of an initial term, terms for each member shall be for four years. A member may be reappointed to the Board, but no member shall serve more than two consecutive terms on the Board.

3.1.1 Board Member No. 1 shall be appointed by the Mayor of the City; Board Member No. 2 shall be appointed by majority vote of the Board of Township Trustees of Etna Township; Board Member No. 3 shall be appointed by majority vote of the Board of Township Trustees of Etna Township from a list of at least three (3) nominees provided to the Township by the owners of businesses located within the District; Board Member No. 4 shall be appointed by majority vote of the Board of Township Trustees of Etna Township; Board Member No. 5 shall be selected by a majority vote of the other Board Members.

If there are no businesses located or persons working within the District, the District Board's number of members shall be reduced to three (3) in accordance with R.C. 715.78(A)(2).

Section 3.2 Officers and Compensation. The members of the Board shall serve without compensation as such members. Necessary and authorized expenses incurred by members on behalf of the District shall be reimbursed from District funds in accordance with procedures established by the Board.

The Board shall elect the following officers (who shall constitute the Officers of the Board) from among its members: a Vice-Chair, a Secretary and a Treasurer. The offices of Secretary and Treasurer may be combined into a single office. These officers shall be elected on a rotating basis, with one officer from each party to this Contract holding office at any given time. The Officers shall be elected at the first meeting of the Board and thereafter every other year for two-year terms and shall serve until their respective successors take office. The Board shall establish a procedure for conducting those elections. The Officers shall perform such duties as provided herein and such additional duties as may be provided from time to time by the Board. The Chair, who is also an officer, shall be the Board Member designated by R.C. 715.78.

Section 3.3 Powers, Duties, Functions. The Board shall meet at least once each calendar year on a date determined by the Board. The Board shall adopt procedures for holding and conducting regular and special meetings. Meetings may be held at the offices of the City or the Township or at other locations within the Licking County as determined by the Board. The principal office and mailing address of the District and the Board shall be determined by the Board at its first meeting and may be changed by the Board from time to time. The Board may maintain an office within the District. A minimum of a majority of the members shall constitute a quorum for Board meeting purposes. The Board shall act through resolutions adopted by the Board. A resolution must receive the affirmative vote of at least a majority of the members present and constituting a quorum of the Board to be adopted. A resolution adopted by the Board shall be immediately effective unless otherwise provided in that resolution or by the JEDD Statutes.

The Board shall adopt By-Laws for the regulation of its affairs and the conduct of its business consistent with this Contract in substantially the form as attached hereto as Exhibit C. The By-Laws may be amended or supplemented from time to time by the Board.

The Chair shall preside over and conduct the meetings of the Board in accordance with its by-laws or other procedures adopted by the Board. The Chair may call special meetings of the Board by giving 24-hour written notice of such meeting to each member delivered to his or her residence or place of business. A majority of the members of the Board may also call a special meeting by providing the same notice.

The Vice-Chair shall act as Chair in the temporary absence of the Chair.

The Secretary shall be responsible for the records of the Board including, but not limited to, correspondence and minutes of the meetings of the Board.

The Treasurer shall be the fiscal officer of the Board and shall be responsible for all fiscal matters of the Board including, but not limited to, the preparation of the budget and the appropriations resolution, paying or providing for the payment of expenses of operation of the Board, receiving, safekeeping and investing, or providing for the receipt, safekeeping and investment of, funds of the Board and maintaining, or providing for the maintenance of, accurate accounts of all receipts and expenditures. The Board may provide in the JEDD Income Tax Agreement (as defined in Article IV hereof) that the Department of Finance of the City shall assist the Treasurer with the duties of that office.

The Board shall designate by resolution, or in its by-laws, those Officers who may sign documents on behalf of the Board.

A member who is absent without being excused from three consecutive meetings shall be deemed to have resigned as a member of the Board. In the event of the death, disqualification, removal or resignation of any member of the Board, a new member shall be appointed in the same manner as set forth above to serve as successor for the unexpired term of such member. A member of the Board may be removed by the appointing party for "cause", which shall mean: willfully failing to perform a duty expressly imposed by this Contract or by law with respect to his or her office; willfully performing any act forbidden by law with respect to his or her office; failing to achieve the faithful, efficient and intelligent administration of his or her duties of office as required by this Contract or by law; engaging in conduct unbecoming to such office. Removal shall be effective upon receipt of written notice of removal from the Board and the reasons for the Board member being removed. In the event of such removal, the appointing entity may not re-appoint the same person who has been so removed.

The Board shall adopt an annual budget for the District. The budget shall estimate the revenues of the District and expenses of the operation of the District. The Board shall establish an appropriations procedure to provide for payment of the operating expenses of the District and the distribution of income tax revenues in accordance with Article IV hereof. The Board shall provide a copy of the annual budget to the Contracting Parties promptly after its adoption.

The Board is authorized to take such necessary and appropriate actions, or establish such programs, to facilitate economic development in the District in accordance with the purpose of this Contract.

The Board, on behalf of the District, may:

3.3.1. purchase, receive, hold, lease or otherwise acquire, and sell, convey, transfer, lease, sublease or otherwise dispose of, real and personal property, together with such rights and privileges as may be incidental and appurtenant thereto and the use thereof, including but not limited to, any real or personal property acquired by the District from time to time in the satisfaction of debts or enforcement of obligations, or otherwise;

3.3.2. acquire, purchase, construct, reconstruct, enlarge, furnish, equip, maintain, repair, sell, exchange, lease or rent to others, lease or rent from others, or operate facilities for the District;

3.3.3. make available the use or services of any District facility to one or more persons, one or more governmental agencies, or any combination thereof;

3.3.4. apply to the proper authorities of the United States pursuant to appropriate law for the right to establish, operate, and maintain foreign trade zones within the area or jurisdiction of the District and to establish, operate and maintain such foreign trade zones;

3.3.5. establish and maintain such funds or accounts as it deems necessary, either of its own or in conjunction with or through the City or the township;

3.3.6. promote, advertise and publicize the District and its facilities, provide information relating to the District and promote the interests and economic development of the District, the City, the Township and the State;

3.3.7. make and enter into all contracts and agreements and authorize one or more members to sign all instruments necessary or incidental to the performance of its duties and the execution of its powers under this Contract;

3.3.8. employ managers and other employees and retain or contract with consulting engineers, financial consultants, accounting experts, architects, attorneys and such other consultants and independent contractors as are necessary in its judgment to carry out the purposes of this Contract, and fix the compensation thereof which shall be payable from any available funds of the District.

3.3.9. receive and accept from any federal agency, state agency or other person grants for or in aid of the construction, maintenance or operation of any District facility, for research and development with respect to District facilities or for programs or other projects of the District, and receive and accept aid or contributions from any source of money, property, labor or other things of value, to be filed, used and applied only for the purposes for which such grants, aid or contributions are made, and

3.3.10. purchase fire and extended coverage and liability insurance for any District facility and for the office of the District, insurance protecting the District and its Board, Officers and employees against liability for damage to property or injury to or death of persons arising from its operations and any other insurance that the Board may determine to be reasonably necessary.

The Board may enter into an agreement with the City for the City to administer and implement employment and discharge of, and salaries, benefits and work rules established for, employees of the District. All costs of employment, including but not limited to, compensation, salaries, benefits, taxes and insurance, shall be paid from revenues of the District. Neither the City nor the Township shall be the employer and shall have no liability for any costs of employment or any other costs or expenses arising from such employment. The Board may provide by resolution that the purchases of real or personal property, other goods or services shall comply with applicable rules or regulations of the City.

This Contract grants to the Board the power and authority to adopt a resolution to levy an income tax within the District in accordance with Section 715.74 of the Revised Code and Article IV hereof.

The Board may enter into such private or public reimbursement agreements, or other contracts, with any entity located within the JEDD, or with any political subdivision, or with any Community Improvement Corporation (CIC) designated by the Township, providing for the reimbursement from the Board Improvement Account of all or a portion of the costs of improvements constructed in, or which directly benefit, the JEDD. All expenditures by the JEDD Board from the Board Improvement Account shall be for the purpose of facilitating economic development to create or preserve jobs and employment opportunities and to improve the economic welfare of the people of the State, the Township, the City, and the area. All payments due under any reimbursement agreement or other contract shall be made directly by the JEDD Treasurer from the Board Improvement Account to the person or entity entitled to such payments pursuant to the applicable reimbursement agreement or other contract without further authorization from the Board. To the extent that funds within the Board Improvement Account are not fully allocated as set forth above, then any remaining funds available may be expended by the Board for any reasonable cost related to the improvement of the JEDD or to promote economic development within the JEDD.

The Board is authorized to do all acts and things necessary or convenient to carry out the powers granted in this Contract.

(End of Article III)

ARTICLE IV
JEDD INCOME TAX

Section 4.1 JEDD Income Tax Agreement The Board at its first meeting shall adopt a resolution to levy an income tax at a rate of one and one-half percent (1½%) in the District in accordance with Section 715.74 of the Revised Code based on the income of persons working within the District and on the net profits of businesses located within the District (JEDD Income). The income tax shall go into effect immediately upon adoption of that resolution. The rate of the income tax shall remain one and one-half percent (1½%) and shall not change to equal the highest rate of the income tax levied by the City, or some rate in excess of one and one-half percent (1½%), but less than said highest rate, unless hereafter authorized by a duly approved and executed Resolution adopted by the Township Board of Trustees. Said income tax rate shall never decrease below said rate of one and one-half percent (1½%). The revenues of that income tax shall be used for the purposes of the District and the Contracting Parties pursuant to this Contract.

The Board shall adopt, by resolution, except for the provisions of the City's income tax legislation regarding the allocation of funds raised by the levy of the income tax, all of the provisions of the City's income tax legislation, as it may be amended from time to time, as applicable to the District income tax. The income tax levied by the Board pursuant to this Contract and Section 715.74 of the Revised Code shall apply in the entire District throughout the term of this Contract, notwithstanding that all or a portion of the District becomes subject to annexation, merger or incorporation. In any event, the City shall not grant any credits, abatements or reductions in the income tax to be levied and collected within the District, nor is it permitted to change the income tax code in any way, whether by voluntary act or as a result of the amendment of state law, which in any way interferes with or reduces the income tax revenues to be collected under this Contract and paid to the Township. The Township shall be entitled to continue to receive for the duration of this Contract, all tax revenue in the same manner and in the same amount provided herein as though no such credit, abatement or reduction have been implemented.

In accordance with Section 715.74 of the Revised Code, the Board shall enter into an agreement with the City to administer, collect and enforce the income tax on behalf of the

District (the "JEDD Income Tax Agreement"). The JEDD Income Tax Agreement shall provide that the Treasurer or Auditor (whichever is necessary) of the City shall be the Administrator of the income tax of the District (the "Administrator"), who shall be responsible for the receipt, safekeeping and investment of the income tax revenues collected within the District. The JEDD Income Tax Agreement shall provide that such services are provided at no cost to the District.

Such Administrator and his/her staff shall provide necessary accounting, bookkeeping, purchasing and income tax collection enforcement and administration services. Further, the Administrator is authorized to open accounts with banking institutions and/or governmental institutions, to sign checks on such accounts and to prepare and file any and all reports, returns and other filings with banking institutions and/or governmental institutions necessary and proper to carry out the purposes of this Board and this Contract.

The City shall establish the JEDD Fund into which the Administrator shall deposit the Gross Revenue. The Administrator shall deposit the Gross Revenue into the JEDD Fund no later than five (5) business days (or if any such date is not a business day, on the immediately succeeding business day), after the end of each Quarter.

Section 4.2 Disbursements Within thirty (30) days after the end of each Quarter, the Administrator shall, without the need for further action of the Board or Treasurer of the Board, perform the following duties and functions:

4.2.1. From the Gross Revenue:

4.2.1.1 Repay the Contracting Parties the costs they incurred to establish the District, if any, until paid in full;

4.2.1.2. Pay the JEDD Board in an amount sufficient to pay the outstanding or expected expenses of the operations of the District for that quarter in accordance with the budget and appropriations resolution (as amended from time to time) of the Board, and for the long term maintenance of the District, in an amount not to exceed two percent (2%) of the Gross Revenue.

4.2.1.3. Pay the City an amount not to exceed three percent (3%) of the Gross Revenue to pay the City's expenses to administer the JEDD Income Tax (currently through the Regional Income Tax Agency).

4.2.2. From the Net Revenue:

4.2.2.1. Twenty percent (20%) to the City of Reynoldsburg;

4.2.2.2. Seventy percent (70%) to Etna Township;

4.2.2.3. Ten percent (10%) to the Board Improvement Account.

However, in the event that the Township, and all other necessary entities, have entered into such tax abatement, tax incentive, and/or development and compensation agreements, including the approval of all necessary legislation, as required by the Township, including such agreements and approvals as are applicable to the Southwest Licking Local School District, then, and in that event, distribution by the Administrator shall not be in accordance with Sections 4.2.1. and 4.2.2., but instead shall be in accordance with the following:

4.2.3. From the Gross Revenue:

4.2.3.1. Re-pay the Contracting Parties the costs they incurred to establish the District, if any, until paid in full;

4.2.3.2. Pay the JEDD Board in an amount sufficient to pay the outstanding or expected expenses of the operations of the District for that quarter in accordance with the budget and appropriations resolution (as amended from time to time) of the Board, for the long term maintenance of the District, in an amount not less than one percent (1%) and not to exceed two percent (2%) of the Gross Revenue.

4.2.3.3. Pay the City an amount not to exceed three percent (3%) of the Gross Revenue to pay the City's expenses to administer the JEDD Income Tax (through the Regional Income Tax Agency).

4.2.4. From the Net Revenue:

4.2.4.1. Pay the City an amount equal to, if any, the SWLSD Payment for distribution to the SWLSD (see Section 4.3 below);

4.2.4.2. To the City of Reynoldsburg an amount equal to twenty percent (20%) of the Net Revenue;

4.2.4.3. To Etna Township an amount equal to fifty percent (50%) of the Net Revenue;

4.2.4.4. To the Board Improvement Account, an amount equal to ten percent (10%) of the Net Revenue.

The City shall provide an accounting of the receipts and disbursements of the proceeds of the JEDD Income Tax monthly, including, but not limited to, a summary of the amounts of JEDD Income Tax on individuals withheld by each Business. In the event that any amount due to the Board, the City or the Township is a negative amount, then that negative amount shall be set off against the next amount paid. Subject to the approval of the Township, the City may make these distributions on a monthly basis.

The City shall not grant any credits, abatements or reductions in the income tax to be levied and collected within the District, nor is it permitted to change the income tax code in any way, which in any way interferes with or reduces the income tax revenues to be collected under this Contract and paid to Township. The Township shall be entitled to continue to receive for the duration of this Contract, all tax revenues in the same manner and in the same amount provided herein as though no such event credit, abatement or reduction had been granted.

Section 4.3 SWLSD Payment The "SWLSD Payment" is an amount equal, for the period during which it is due pursuant to this Section 4.3, to twenty percent (20%) of the Net Revenue. The SWLSD Payment shall be due until the later of (i) the end of the fifth calendar year after the calendar year in which the cumulative sum of the SWLSD Payments equals the sum agreed to between the Township and the SWLSD (hereafter the "Total Sum"), or (ii) the end of the fifteenth calendar year after the first calendar year in which a new building in the District is first occupied by a tenant or end user. Upon payment in full of the Total Sum to the SWLSD, said Payment shall thereafter revert to, be added to, and become a part of the Net Revenue paid to the Township, which shall thereafter receive an amount equal to seventy percent (70%) of the Net Revenue.

Section 4.4 Provisions The income tax revenues may be used by the District, the Township, and the City to encourage and promote economic development in the District and/or in the Township and/or in the City, including, but not limited to, maintaining and improving the infrastructure facilities of the District and the Contracting Parties (including paying debt charges related thereto), providing safety and health services within the District and within the Contracting Parties, providing urban and economic development planning, engineering, counseling, consulting, marketing and financing services for the District and the Contracting

Parties, including attorney's fees, and generally improving the environment for those working in the District and in the Contracting Parties, and for all other purposes of the Parties as permitted by law.

(End of Article IV)

ARTICLE V
TERM OF CONTRACT

The initial term of this Contract shall commence on the first day immediately after the occurrence of all of the following: (i) the City and the Township have lawfully executed this Contract, (ii) the expiration of any statutory period permitting a referendum of the City's ordinance or of the Township's resolution authorizing the execution and delivery of this Contract, and (iii) the adoption of a resolution of the Board of County Commissioners of Licking County approving the creation of the Etna-Reynoldsburg Joint Economic Development District. The term of this Contract shall be for fifty (50) years, provided however, that if both parties agree in writing, said Contract may be terminated after twenty-five (25) years. Additionally, such contract shall automatically renew for two (2) additional twenty five (25) year terms, unless either Party provides written notice of termination not later than two (2) years prior to the expiration of the original term and each additional term.

This Contract may be terminated at any time by mutual consent of the City and the Township as authorized by their respective legislative authorities as provided herein. In order for such termination to be effective, the legislative actions of the parties that terminate this Contract must occur and be effective within a period of 90 days of each other.

Notwithstanding Article VI hereof, this Contract may also be terminated by the City or Township if it is determined at any time, for any reason, that the income tax provided for in Article IV hereof is not legal or valid or that the District, for any reason, may not levy, collect or distribute that income tax in accordance with this Contract. Additionally, this Contract may be terminated by the Township in the event that the prohibitions on annexation as set forth in Section 6.6 hereof are not complied with by the City or are held to unenforceable, illegal or invalid. Further, the Contract can be terminated by the Township in the event that the City grants any credits, abatements, or reductions to the income tax to be levied and collected within the District, or a change is made to its income tax code, which in anyway interferes with or reduces the income tax revenues anticipated to be collected under this Contract. The City or Township determination to so terminate this Contract shall be evidenced by a written notice of such termination from the Mayor of the City or President of the Board of Township Trustees. The termination shall occur on the date set forth in that notice. If this Contract is terminated

upon the exercise of this option, neither the City nor the Township shall have any further obligation under this Contract.

Upon termination of this Contract, any property or assets of the District shall be divided equally between the City and the Township, provided that the District shall first use any property or assets to reduce or settle any obligations of the District. Any records or documents of the District shall be placed with the City for safekeeping, which records and documents shall be maintained by the City as are public records of the City.

This Contract shall continue in existence throughout its terms and shall be binding on the Contracting Parties and on any entities succeeding such parties, whether by annexation, merger, or otherwise. In the event that any portion of the territory of the District shall be included within a municipal corporation other than the City of Reynoldsburg by annexation, merger or otherwise, the City and the Township may, but are not required to, amend this Contract to include that municipal corporation as a party to this Contract in addition to the Township. The portion of the territory of the District that is included within a municipal corporation by annexation, merger or otherwise after the date of this Contract shall continue to be a part of the District and subject to the terms of this Contract and to the income tax provided for in Article IV hereof. In the event that any portion of the territory of the Township that is within the territorial boundaries of the District becomes the subject of an annexation or merger into a municipal corporation or an incorporation as a municipal corporation, the Trustees of the Township and the City, shall use their best efforts, including but not limited to legal action, to oppose and prevent such annexation, merger or incorporation.

(End of Article V)

ARTICLE VI
MISCELLANEOUS

Section 6.1 Fiscal Year. The fiscal year of the District shall commence on January 1 of each calendar year and shall terminate on December 31st of the same calendar year.

Section 6.2 Reports and Records. The Board shall, at its initial meeting, notify the Auditor of the State of Ohio of the creation of the District and the Board. Within ninety (90) days prior to the commencement of each fiscal year of the District , the Board shall prepare or cause to be prepared and distribute to the City and the Township a budget for that fiscal year, stating anticipated revenues and expenditures of the District . All books, records, documents, and financial information of the District shall, upon request, be made available to the City and the Township and their agents for review and/or audit. The Board and the District shall fully cooperate with the City and the Township in fulfilling such a request.

Section 6.3 Entire Agreement, Amendments. This Agreement is the entire Agreement of the Parties and merges and supersedes all prior discussions, agreements and undertakings of any kind between the Parties with respect to the subject matter of this Contract, or any particular contained therein. In addition to the amendments provided for in Section 2.4 hereof, this Contract may be amended only by the City and the Township, and only in writing approved by the legislative authorities of each party by appropriate Legislation authorizing that amendment. In order for such amendment to be effective, the legislative actions of the Parties that amend this Contract must occur and be effective within a period of 90 days of each other.

Section 6.4 Periodic Review. On or about the tenth (10th) anniversary of the Effective Date, and each tenth (10th) anniversary during the term of this Contract, the City and the Township shall hold a joint meeting, on a date and time and a place to be mutually agreed upon, for the purpose of discussing any amendments to this Contract which may facilitate accomplishing the purposes of this Contract more efficiently and effectively. The parties may cancel any such meeting if both the City and the Township pass appropriate legislation agreeing

to such cancellation at least thirty (30) days immediately preceding the applicable tenth (10th) anniversary of the Effective Date.

Section 6.5 Support of Contract; Signing of Other Documents. The City and the Township agree to cooperate with each other and to use their best efforts to do all things necessary for the creation and continued operation of the District. Neither the Township nor City will challenge or seek to invalidate any provision contained in this Contract. In the event that this Contract, or any of its terms, conditions or provisions, is challenged by any third party or parties in a court of law, the City and the Township agree to cooperate with one another and to use their best efforts in defending this Contract with the object of upholding this Contract. The City and the Township shall each bear its own costs in any such proceeding challenging this Contract or any term or provision thereof, provided that the Board shall reimburse the City and the Township for such costs to the extent funds of the District are available and appropriated therefor.

The Parties agree to cooperate with one another and to use their best efforts in the implementation of this Contract and to sign or cause to be signed, in a timely fashion, all other necessary instruments and documents, and to take such other actions, in order to effectuate the purposes of this Contract.

Section 6.6 Annexation, Property Taxes. The parties acknowledge and agree that they have entered into an Annexation Agreement executed by and between the parties on the ______ day of ______________, 20___, pursuant to Ohio Revised Code Section 709.192, which said Agreement is appended to a Joint Economic Development District Contract executed by and between the parties on the ______ day of ______________, 20___. The parties specifically agree that said Annexation Agreement is part of the consideration for entering into this JEDD Contract. As such, during the term of this Contract, the City shall not permit or accept the annexation of any properties from which annexation is prohibited under said Annexation Agreement, nor shall it permit or accept the annexation of any properties located within the territory of this JED District. The parties acknowledge and agree that property taxes levied on the property within the District shall be distributed to the Township or other lawful recipient with no portion going to the City.

Section 6.7 Binding Effect. This Contract shall inure to the benefit of and shall be binding upon the District, the City, the Township and their respective permitted successors, subject, however, to the specific provisions hereof. This Contract shall not inure to the benefit of anyone other than as provided in the immediately preceding sentence. This Contract is for the exclusive benefit of the above, and nothing contained herein is intended, nor shall it, convey or create any right or privilege to or for any third party except as otherwise noted specifically herein.

Section 6.8 Counterparts. This Contract may be executed in several counterparts, each of which shall be regarded as an original and all of which shall constitute but one and the same Contract.

Section 6.9 Severability. Except as provided in Article V hereof, in the event that any section, paragraph or provision of this Contract, or any covenant, agreement, obligation or action, or part thereof, made, assumed, entered into or taken, or any application thereof, is held to be illegal or invalid for any reason,

6.9.1. that illegality or invalidity shall not affect the remainder hereof or thereof, any other section or provision hereof, or any other covenant, agreement, obligation or action, or part thereof, made, assumed, entered into or taken, all of which shall be construed and enforced as if the illegal or invalid portion were not contained herein or therein,

6.9.2. the illegality or invalidity of any application hereof or thereof shall not affect any legal and valid application hereof or thereof, and

6.9.3. each section, paragraph, provision, covenant, agreement, obligation or action, or part thereof, shall be deemed to be effective, operative, made, assumed, entered into or taken in the manner and to the full extent permitted by law.

Section 6.10 Governing Law and Mediation. This Contract shall be governed exclusively by and construed in accordance with the laws of the State of Ohio, and in particular, Section 715.72 through 715.81 of the Revised Code. In the event that Sections 715.72 through 715.81 of the Revised Code are amended or supplemented by the enactment of a new section or sections of the Revised Code relating to joint economic development districts, the Contracting Parties shall be bound by the provisions of Sections 715.72 through 715.81 existing on the date of this Contract unless both parties agree to be bound by said Sections 715.72 through 715.81 as amended or supplemented, to the extent permitted by law.

The City and the Township agree that all disputes, claims, or controversies arising from or relating to this Contract or the relationship of the parties which result or arise from this Contract, or the validity of this mediating clause or of the entire Contract shall be resolved by mediation by a panel of three mediators. The City shall select one mediator, the Township shall select one mediator and the two mediators so selected shall select a third mediator. Said third mediator selected by the first two mediators shall be the chairman of the mediation panel. The parties understand that they have a right or opportunity to litigate disputes through a court, but that they prefer to resolve their disputes through mediation. The parties agree and understand that all disputes arising under case law, statutory law, and all other laws including, but not limited to, all contract, tort and property disputes, are subject to mediation in accord with this section.

Section 6.11 Insurance. The City and the Township shall each be responsible to provide public officials' liability insurance for their own respective elected officials and appointed officers and other appointees who serve the District on the Board or in any other official capacity. Providing public officials' liability insurance shall not be an authorized reimbursable administrative expense of the Board.

Section 6.12 Notices and Payments. All notices, demands, requests, consents or approvals given, required or permitted hereunder shall be in writing and shall be deemed sufficiently given if received or if had delivered or sent by recognized overnight delivery service or by certified mail, postage prepaid and return receipt requested, addressed to (i) the City of Reynoldsburg, 7232 East Main Street, Reynoldsburg, Ohio 43068 Attention: Mayor, (ii) Etna Township, PO Box 188, Etna, Ohio 43018, Attention: Fiscal Officer, and (iii) the Board, Etna-Reynoldsburg Joint Economic Development District at the business address for the District in the by-laws adopted by the Board, or (iv) at such other address as the recipient shall have previously notified the sender in writing as provided in this section.

All payments shall be made to (i) the City of Reynoldsburg, 7232 East Main Street, Reynoldsburg, Ohio 43068, Attention: City Auditor, (ii) Etna Township, PO Box 188, Etna, Ohio 43018, Attention: Fiscal Officer , and (iii) the Board, Attention: Chair, Etna-Reynoldsburg Joint Economic Development District at the business address for the District in the by-laws adopted by the Board, or (iv) such other address as the recipient shall have previously notified the sender in writing as provided in this section.

Section 6.13 Defaults and Remedies. A failure to comply with the terms of this Contract shall constitute a default hereunder. The party in default shall have 60 days after receiving written notice from the other party of the event of default to cure that default. If the default is not cured within that time period, the non-defaulting party may sue the defaulting party for specific performance under this Contract or for damages or both. Other than as provided in Section 6 hereof, this Contract may not be canceled or terminated because of a default unless the City and the Township agree to such cancellation or termination.

Section 6.14 Other Providers. It is not the intent of this Contract to limit or restrict the ability or jurisdiction of other governmental authorities, not a party to this Contract, to provide services within the District or to have any other effect on such governmental authorities.

Section 6.15 Captions and Headings. The captions and headings herein are for convenience only and in no way define, limit or describe the scope or intent of any provisions or sections hereof.

Section 6.16 Applicability of City Ordinances. No city ordinances, resolutions, rules and regulations, codes or other requirements of the City shall apply to or affect properties within the JEDD District, except those which are necessary to levy and collect the income tax contemplated herein, provided, however, that if the Contracting Parties jointly agree hereafter, such other said ordinances, resolutions, rules and regulations, codes or other requirements may apply within the JEDD District.

(End of Article VI)

IN WITNESS THEREOF, ETNA TOWNSHIP AND THE CITY OF REYNOLDSBURG HAVE CAUSED THIS CONTRACT TO BE EXECUTED BY THEIR DULY AUTHORIZED REPRESENTATIVES AS OF THE DATE HEREINBEFORE WRITTEN:

ETNA TOWNSHIP BOARD OF TRUSTEES

____

By: John J. Carlisle, President

Date: ___________________________

Resolution No.___________________

APPROVED AS TO FORM:

____

John B. Albers II, Esq.

Attorney for Township

CITY OF REYNOLDSBURG

____

By: Bradley L. McCloud, Mayor

Date:______________________________

Ordinance No.______________________

APPROVED AS TO FORM:

____

James E. Hood, Esq.

City Attorney

FISCAL OFFICERS' CERTIFICATIONS

The undersigned Fiscal Officer of Etna Township, Licking County Ohio hereby certifies that the moneys required to meet the obligations of the Township during the calendar year 2015 under the foregoing Joint Economic Development District Contract, being zero, have been appropriated lawfully for that purpose, and are in the treasury of the Township or in the process of collection to the credit of an appropriate fund, free from any previous encumbrances. This Certificate is given in compliance with Ohio Revised Code Sections 5705.41 and 5705.44.

____
By: Walter Rogers
Etna Township Fiscal Officer

The undersigned Fiscal Officer of the City of Reynoldsburg, Franklin, Licking, Fairfield Counties, Ohio hereby certifies that the moneys required to meet the obligations of the City, during the calendar year 2015 under the foregoing Joint Economic Development District Contract, being zero, have been appropriated lawfully for that purpose, and are in the treasury of the City or in the process of collection to the credit of an appropriate fund, free from any previous encumbrances. This Certificate is given in compliance with Ohio Revised Code Sections 5705.41 and 5705.44.

____
By: Richard Harris
Reynoldsburg City Auditor

JOINT ECONOMIC DEVELOPMENT DISTRICT CONTRACT

BY AND BETWEEN

CITY OF REYNOLDSBURG

(FRANKLIN, LICKING AND FAIRFIELD COUNTIES), OHIO

AND

ETNA TOWNSHIP (LICKING COUNTY), OHIO

Dated as of

__________, 2015

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JOINT ECONOMIC DEVELOPMENT DISTRICT CONTRACT

This joint economic development district contract pursuant to Ohio Revised Code 715.72 (the "Contract") dated as of _________, 2015, is entered into by and between the City of Reynoldsburg, Ohio ("City"), a municipal corporation and political subdivision organized and existing pursuant to the Constitution and the laws of the State of Ohio, and Etna Township (Licking County), Ohio ("Township"), a township and political subdivision organized and existing under the laws of the State of Ohio. (Capitalized terms and words used, but not otherwise defined in this Contract shall have the meanings assigned to them in Article I.)

WITNESSETH:

WHEREAS, Etna Township is located in Licking County, Ohio and Reynoldsburg is located in Franklin, Licking and Fairfield County, Ohio and both are political subdivisions of the State of Ohio; and

WHEREAS, Ohio Revised Code Section 715.72 authorizes a municipal corporation and a township to enter into a joint economic development district contract; and

WHEREAS, the Township and the City hereby create the Etna-Reynoldsburg Joint Economic Development District - 2 (the "District") pursuant to Ohio Revised Code Sections 715.72 through 715.83 (the "JEDD Statutes"), to facilitate economic development to create or preserve jobs and employment opportunities and to improve the economic welfare of the people in this State and in the area of the Contracting Parties, and to create and provide for the operation of the District in accordance with the JEDD Statutes for their mutual benefit and for the benefit of their residents and of the State of Ohio (the "State"); and

WHEREAS, the territory to be included in the District is comprised of the lands consisting of approximately 328~~36~~+/- acres depicted in Exhibit A and more particularly described in Exhibit B, both of which Exhibits are attached to the Contract and incorporated herein by this reference; and

WHEREAS, the territory to be included in the District is zoned in a manner appropriate to the function of the District; and

WHEREAS, the legislative authorities of the City and the Township have each authorized and directed the City and the Township, respectively, to make and enter into this Contract by and through their respective officers in accordance with Ordinance No. _________, passed by the City Council on _______________________, and Resolution No. ________________________ unanimously adopted by the Township Trustees on _______________.

NOW THEREFORE, in consideration of the mutual promises and covenants set forth in this Contract, the City and the Township agree and bind themselves, their agents, employees, and successors as follows:

(Remainder of Page Intentionally Left Blank)

ARTICLE I
DEFINITIONS

Section 1.1 Definitions. In addition to any words and terms defined elsewhere in this Contract, the following capitalized words and terms shall have the following meanings:

"Board" shall mean the board of directors established in accordance with Revised Code Section 715.78 and this Contract.

"Board Improvement Account" means the account referenced in Articles 3, and 4 hereof.

"Business" includes each commercial, industrial, professional, educational, governmental, health and medical, service-oriented, and charitable entity that has established or will establish a temporary or permanent location in the District.

"City" means the City of Reynoldsburg, Ohio.

"Contract" means this joint economic development district contract by and between the City and the Township.

"District" means Etna-Reynoldsburg Joint Economic Development District created pursuant to Ohio Revised Code Section 715.72 and this Contract and includes all the real property described and depicted in Exhibits A and B to this Contract.

"Gross Revenues" means the proceeds of the JEDD Income Tax, less refunds.

"JEDD" means a joint economic development district created pursuant to Ohio Revised Code Section 715.72.

"JEDD Fund" means the fund account that the receipts of the JEDD Income Tax shall be deposited to and from where the disbursements shall be made.

"JEDD Income" means (i) the income earned by persons employed by a Business and (ii) the net profits, if any, of a Business.

"JEDD Income Tax" means the tax on JEDD Income levied by the Board in accordance with the provisions of this Contract.

"JEDD Income Tax Agreement" means that agreement to be entered into by and between the Board and the City providing for the City to (i) assist the Board with the drafting of rules and regulations for the administration, collection and enforcement of the JEDD Income Tax, (ii) collect and distribute the proceeds of the JEDD Income Tax in accordance with the provisions of this Contract and (iii) act as the fiscal agent of the JEDD and the Board.

"Net Revenues" means Gross Revenues less the amounts paid under Section 4.2.1. hereof.

"Parties" means Etna Township and the City of Reynoldsburg only.

"Quarters" means the standard calendar quarters (January-March, April-June, July-September, October-December) of each calendar year.

"State" means the State of Ohio.

"SWLSD" means the Southwest Licking Local School District,

"SWLSD Payment" means the amount described in Sections 4.2.4.1. and 4.3 hereof,

"Township" means Etna Township (Licking County), Ohio.

Section 1.2 Interpretations. Any reference herein to the City, the Township or the Board or to any officer or employee of the City, the Township or the Board, includes the entities, officers or employees succeeding to their respective functions, duties and responsibilities pursuant to or by operation of law, or the entities, officers or employees lawfully performing their respective functions, duties or responsibilities.

Any reference to a section or provision of the Constitution of the State, a section, provision or chapter of the Ohio Revised Code, an ordinance of the City, a resolution of the Township or any statute of the United States of America, includes that section, provision, chapter, ordinance, resolution or statute as amended, modified, revised, supplemented or superseded from time to time; provided, however, that no amendment, modification, revision, supplement or superseding section, provision, chapter, ordinance, resolution or statute shall be applicable to this Contract solely by reason of this Section 1.2 if such amendment, modification, revision, supplement or superseding section, provision, chapter, ordinance, resolution or statute constitutes an impairment of the rights or obligations of the City, the Township or the Board under this Contract.

Unless the context clearly indicates otherwise, words importing singular number include the plural number and vica versa. The terms "hereof", "hereby", "herein", "hereto", "hereunder" and similar terms refer to this Contract. The term "hereafter' means after, and the term

"heretofore" means before, the date of this Contract. Words of any gender include the correlative word of the other genders unless the context clearly indicates otherwise.

Section 1.3 Captions and Headings. The captions and headings in this Contract are solely for convenience of references and do not define, limit or describe the scope or intent of any Articles, Sections, subsections, paragraphs, subparagraphs or clauses herein.

(End of Article I)

ARTICLE II

JOINT ECONOMIC DEVELOPMENT DISTRICT

Section 2.1 Creation, Name and Territory. The City and the Township, by their combined action evidenced by the signing of this Contract, hereby create a joint economic development district ("JEDD") in accordance with the terms and provisions of this Contract. The JEDD created pursuant to this Contract shall be known as the "Etna - Reynoldsburg Joint Economic Development District - 2." The Board of Directors (the "Board") of the District may change the name of the District by resolution of the Board.

The territorial boundaries of the District are described in Exhibit "A" and more particularly described in Exhibit "B" attached to and made part of this Contract. This Contract incorporates and includes all exhibits attached hereto. The District is located entirely within Licking County (the "County") and does not include any "parcel of land" (as defined in Section 715.73(C) of the Revised Code) that is owned in fee by or is leased to a municipal corporation or township, except land owned by a contracting party. Furthermore, no electors reside within the area or areas comprising the District.

Section 2.2 Contracting Parties. The contracting parties to this Contract are the City of Reynoldsburg, a municipal corporation existing and operating under the laws of the State, and Etna Township, a township existing and operating under the laws of the State, and their respective successors in all or in part.

Section 2.3 Purpose. The City and the Township intend that the creation and operation of the District shall, and it is the purpose of the District to, facilitate economic development to create or preserve jobs and employment opportunities and to improve the economic welfare of the people in the State, the City, the Township and the District.

The Parties further acknowledge that economic development incentives, such as property tax incentives and tax increment financing, and economic development investments, such as public infrastructure investments and arrangements to fully or partially reimburse developers or end users for certain public infrastructure investments, can play a critical role in competitively positioning the District to attract jobs and economic growth that will benefit the Parties. The

Parties also acknowledge that the Township has successfully used an economic development structure for ProLogis Park 70-Etna that involves a combination of property tax incentives, a diversion of joint economic development zone income tax revenues to the Southwest Licking Local School District, public infrastructure investments and an arrangement to partially reimburse ProLogis for the construction of a public road.

Accordingly, the Parties find and agree that the following are public purposes for both of the Parties: (1) exemptions that, after the date of this Agreement, are duly granted by the appropriate entity or entities pursuant to R.C. Sections 3735.67, 3735.671, 5709.62, 5709.63, 5709.631, 5709.632, 5709.73 - .77, or 5709.78 - .81 for any property within the District, which are hereby consented to pursuant to R.C. Section 715.81, but which consent shall not function as an approval otherwise required pursuant to R.C. Sections 3735.67, 3735.671, 5709.62, 5709.63, 5709.631, 5709.632, 5709.73-.77, or 5709.78-.81; and (2) the diversion of some portion of the income tax revenues of the District, pursuant to R.C. Sections 715.74, 715.80 or 5709.82, to one or more school districts ("School Districts," which includes any joint vocational school district and any local non-joint vocational school district with property within the District) in connection with the approval of a property tax exemption.

Nothing in this Section, however, obligates the Township or District to allocate any Net Revenues to any School District.

Section 2.4 Addition of Areas to the District. In the manner prescribed by the JEDD Statutes, and upon agreement by the City and the Township, this Contract, including Exhibits "A" and "B" hereto, may be amended from time to time to add certain property within Etna Township to the territory of the District. Upon agreement by the City and the Township, this Contract, including Exhibits "A" and "B" hereto, may also be amended from time to time to remove property from the territory of the District. The Township and the City, individually and collectively, agree that other areas may be added to the District (or other Joint Economic Development Districts be created for such areas) in the future. Each of the Contracting Parties agrees to cooperate with the other to amend this Contract to add other areas to the District whenever the Parties so agree in the future.

Section 2.5 Contributions. In accordance with Section 715.74 of the Revised Code, the City and the Township each agree to contribute to the development and operation of the District to the extent described in this Section.

2.5.1. Fire Protection and EMS Services: The City and Township shall retain all mutual aid agreements in place on the date of this agreement, if any, until expiry of the same. All fire tax levies shall remain in place within the District, and the Township will remain obligated to continue to provide, by contract, fire and EMS services within the District. The District shall be included in all future fire tax levies. The level of Fire and EMS service within District shall be the same as within the Township.

2.5.2. Road Construction and Maintenance. The Township shall continue to provide construction and maintenance services for Township roadways currently located in the District (see Exhibits "A" and "B"). The Township agrees to maintain new Township roadways constructed within the District after construction and transfer of the same under the following terms and conditions:

2.5.2.1. The roadway has been constructed in accordance with applicable standards and specifications and has been transferred to the Township for ownership and maintenance purposes.

2.5.2.2. The Township may, at its discretion, decline to accept any such roadway for maintenance purposes.

2.5.2.3. The Township agrees to perform the following maintenance on such roadways which are accepted by it:

2.5.2.3.1. Maintenance of traffic control devices (i.e., signs and signals other than railroad crossings) installed per County development standards;

2.5.2.3.2. Clearing snow and ice from streets and roads;

2.5.2.3.3. Salting or in some other way de-icing streets and roads;

2.5.2.3.4. Pavement maintenance-including berm and shoulder repair, street sweeping, crack sealing, pothole repair, resurfacing (defined as replacing two inches or less of surface pavement), chip and seal resurfacing or its equivalent, striping, setting reflective

safety devices in pavement (when required by state guidelines) and any other fixing of pavement generally regarded by political subdivisions (including the ODOT) as pavement maintenance);

2.5.2.3.5. Road right-of-way maintenance, including repairing or replacing turf, mowing grass, cleaning up trash and litter, cleaning and fixing drainage ditches and storm water retention areas within the roadway right-of-ways, repairing and replacing guardrails and any other cleaning and fixing of road right-of-way generally regarded by political subdivisions (including Ohio Department of Transportation) as road right-of-way maintenance;

2.5.2.3.6. All roadways as defined above which the Township is required to maintain shall count as Township roads for road tax purposes and gas tax distribution due to the Township's obligation to maintain those roadways;

2.5.2.3.7. For purposes of this Agreement, the term "pavement maintenance" does not mean asphalt overlay of more than two (2) inches and does not include reconstruction of the road base and road drainage facilities.

2.5.2.3.8 The City shall not be responsible for reconstructing or pavement maintenance on any existing Township roadways.

2.5.3. Other Services.

2.5.3.1. With respect to sanitary sewer services and potable water services the following shall apply:

2.5.3.1.1. Sanitary Sewer Services Within The JEDD District. It is anticipated that all qualified customers located within the JEDD District shall be able to connect to and receive sanitary sewer services from the Southwest Licking Community Water and Sewer District (SWLCWSD).

2.5.3.1.2. Potable Water Services Within The JEDD District. It is anticipated that all qualified customers located within the JEDD District shall be able to connect to and

receive potable water services from the Southwest Licking Community Water and Sewer District (SWLCWSD).

2.5.3.1.3. Other Obligations of the Parties. The Township and the City may, at their discretion, provide services to assist the District with planning, marketing, promotion and related activities to facilitate economic development in the District. In addition, the Township and City agree to assist in the marketing of available properties in the District to prospective commercial or industrial enterprises. The Township and the City may provide secretarial services and other staffing as each Contracting Party, in its sole discretion, determines, at no cost to the District. In addition, the Board may contract for such services with either or both of the Contracting Parties on such terms as the Board and the respective Contracting Parties may agree. However, the District may not enter into a contract with one of the Contracting Parties without the consent of the other Contracting Party.

The Township shall hold all records or documents of the District for safe keeping. The Township shall maintain those records and documents as public records of the City and the District as applicable and shall provide copies of those records and documents to the Contracting Parties in accordance with the public records law of the State.

For the term of this Contract, but only so long and to the extent to which the area within the District remains unincorporated, the Township shall provide the same services to the unincorporated portions of the District that it provides to other unincorporated areas of the Township, including but not limited to, police and fire protection services, as well as zoning services.

The City and Township shall prepare, or cause to be prepared, all documents of the City and the Township relating to the formation of the District, including but not limited to, this Contract, notices, forms of City, Township, County and District legislation and election proceeding, if any. Any costs incurred and paid by the City and Township in preparing such documents or otherwise incurred by the City and Township in assisting in the establishment of the District shall be reimbursed to the City and Township from revenues of the District income tax as set forth in Article IV hereof. Further, any costs incurred in the future and paid by the City and Township in connection with preparation of documents or in identifying property owners and businesses to be added to the District, describing the District boundaries and obtaining signatures on petitions for addition of properties or businesses to the District, shall be reimbursed to the City and Township from those revenues of the District ~~prior to the distributions~~ as set forth in Article IV hereof.

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Further, the Contracting Parties may, but are not required to, make other financial contributions to the District. The Contracting Parties shall cooperate with the Board in obtaining financial assistance, both public and private, for economic development projects, but shall not be required to assume any financial obligation in doing so. Additionally, neither the Township nor City shall be obligated to make expenditures pursuant to this Agreement in excess of the revenues derived from this Agreement without their consent.

Neither party shall be obligated to provide any particular service, level of service, or financial commitment to the District, except as specifically stated above.

(End of Article II)

ARTICLE III
THE BOARD

<u>Section 3.1 Board of Directors.</u> Pursuant hereto, a Board of Directors is established to govern the District. The Board shall consist of five members, one member representing the City to serve a term of one year (Board Member No. 1), one member representing the Township to serve a term of two years (Board Member No. 2), one member representing the owners of businesses located within the District to serve a term of three years (Board Member No. 3), one member representing the persons working within the District to serve a term of four years (Board Member No. 4), and one member selected by the other members to serve a term of four years as chairperson of the Board (Board Member No. 5). After service of an initial term, terms for each member shall be for four years. A member may be reappointed to the Board, but no member shall serve more than two consecutive terms on the Board.

3.1.1 Board Member No. 1 shall be appointed by the Mayor of the City; Board Member No. 2 shall be appointed by majority vote of the Board of Township Trustees of Etna Township; Board Member No. 3 shall be appointed by majority vote of the Board of Township Trustees of Etna Township from a list of at least three (3) nominees provided to the Township by the owners of businesses located within the District; Board Member No. 4 shall be appointed by majority vote of the Board of Township Trustees of Etna Township; Board Member No. 5 shall be selected by a majority vote of the other Board Members.

If there are no businesses located or persons working within the District, the District Board's number of members shall be reduced to three (3) in accordance with R.C. 715.78(A)(2).

<u>Section 3.2 Officers and Compensation.</u> The members of the Board shall serve without compensation as such members. Necessary and authorized expenses incurred by members on behalf of the District shall be reimbursed from District funds in accordance with procedures established by the Board.

The Board shall elect the following officers (who shall constitute the Officers of the Board) from among its members: a Vice-Chair, a Secretary and a Treasurer. The offices of Secretary and Treasurer may be combined into a single office. These officers shall be elected on a rotating basis, with one officer from each party to this Contract holding office at any given time. The Officers shall be elected at the first meeting of the Board and thereafter every other year for two-year terms and shall serve until their respective successors take office. The Board shall establish a procedure for conducting those elections. The Officers shall perform such duties as provided herein and such additional duties as may be provided from time to time by the Board. The Chair, who is also an officer, shall be the Board Member designated by R.C. 715.78.

Section 3.3 Powers, Duties, Functions. The Board shall meet at least once each calendar year on a date determined by the Board. The Board shall adopt procedures for holding and conducting regular and special meetings. Meetings may be held at the offices of the City or the Township or at other locations within the Licking County as determined by the Board. The principal office and mailing address of the District and the Board shall be determined by the Board at its first meeting and may be changed by the Board from time to time. The Board may maintain an office within the District. A minimum of a majority of the members shall constitute a quorum for Board meeting purposes. The Board shall act through resolutions adopted by the Board. A resolution must receive the affirmative vote of at least a majority of the members present and constituting a quorum of the Board to be adopted. A resolution adopted by the Board shall be immediately effective unless otherwise provided in that resolution or by the JEDD Statutes.

The Board shall adopt By-Laws for the regulation of its affairs and the conduct of its business consistent with this Contract in substantially the form as attached hereto as Exhibit C. The By-Laws may be amended or supplemented from time to time by the Board.

The Chair shall preside over and conduct the meetings of the Board in accordance with its by-laws or other procedures adopted by the Board. The Chair may call special meetings of the Board by giving 24-hour written notice of such meeting to each member delivered to his or her residence or place of business. A majority of the members of the Board may also call a special meeting by providing the same notice.

The Vice-Chair shall act as Chair in the temporary absence of the Chair.

The Secretary shall be responsible for the records of the Board including, but not limited to, correspondence and minutes of the meetings of the Board.

The Treasurer shall be the fiscal officer of the Board and shall be responsible for all fiscal matters of the Board including, but not limited to, the preparation of the budget and the appropriations resolution, paying or providing for the payment of expenses of operation of the Board, receiving, safekeeping and investing, or providing for the receipt, safekeeping and investment of, funds of the Board and maintaining, or providing for the maintenance of, accurate accounts of all receipts and expenditures. The Board may provide in the JEDD Income Tax Agreement (as defined in Article IV hereof) that the Department of Finance of the City shall assist the Treasurer with the duties of that office.

The Board shall designate by resolution, or in its by-laws, those Officers who may sign documents on behalf of the Board.

A member who is absent without being excused from three consecutive meetings shall be deemed to have resigned as a member of the Board. In the event of the death, disqualification, removal or resignation of any member of the Board, a new member shall be appointed in the same manner as set forth above to serve as successor for the unexpired term of such member. A member of the Board may be removed by the appointing party for "cause", which shall mean: willfully failing to perform a duty expressly imposed by this Contract or by law with respect to his or her office; willfully performing any act forbidden by law with respect to his or her office; failing to achieve the faithful, efficient and intelligent administration of his or her duties of office as required by this Contract or by law; engaging in conduct unbecoming to such office. Removal shall be effective upon receipt of written notice of removal from the Board and the reasons for the Board member being removed. In the event of such removal, the appointing entity may not re-appoint the same person who has been so removed.

The Board shall adopt an annual budget for the District. The budget shall estimate the revenues of the District and expenses of the operation of the District. The Board shall establish an appropriations procedure to provide for payment of the operating expenses of the District and the distribution of income tax revenues in accordance with Article IV hereof. The Board shall provide a copy of the annual budget to the Contracting Parties promptly after its adoption.

The Board is authorized to take such necessary and appropriate actions, or establish such programs, to facilitate economic development in the District in accordance with the purpose of this Contract.

The Board, on behalf of the District, may:

3.3.1. purchase, receive, hold, lease or otherwise acquire, and sell, convey, transfer, lease, sublease or otherwise dispose of, real and personal property, together with such rights and privileges as may be incidental and appurtenant thereto and the use thereof, including but not limited to, any real or personal property acquired by the District from time to time in the satisfaction of debts or enforcement of obligations, or otherwise;

3.3.2. acquire, purchase, construct, reconstruct, enlarge, furnish, equip, maintain, repair, sell, exchange, lease or rent to others, lease or rent from others, or operate facilities for the District;

3.3.3. make available the use or services of any District facility to one or more persons, one or more governmental agencies, or any combination thereof;

3.3.4. apply to the proper authorities of the United States pursuant to appropriate law for the right to establish, operate, and maintain foreign trade zones within the area or jurisdiction of the District and to establish, operate and maintain such foreign trade zones;

3.3.5. establish and maintain such funds or accounts as it deems necessary, either of its own or in conjunction with or through the City or the township;

3.3.6. promote, advertise and publicize the District and its facilities, provide information relating to the District and promote the interests and economic development of the District, the City, the Township and the State;

3.3.7. make and enter into all contracts and agreements and authorize one or more members to sign all instruments necessary or incidental to the performance of its duties and the execution of its powers under this Contract;

3.3.8. employ managers and other employees and retain or contract with consulting engineers, financial consultants, accounting experts, architects, attorneys and such other consultants and independent contractors as are necessary in its judgment to carry out the purposes of this Contract, and fix the compensation thereof which shall be payable from any available funds of the District.

3.3.9. receive and accept from any federal agency, state agency or other person grants for or in aid of the construction, maintenance or operation of any District facility, for research and development with respect to District facilities or for programs or other projects of the District, and receive and accept aid or contributions from any source of money, property, labor or other things of value, to be filed, used and applied only for the purposes for which such grants, aid or contributions are made, and

3.3.10. purchase fire and extended coverage and liability insurance for any District facility and for the office of the District, insurance protecting the District and its Board, Officers and employees against liability for damage to property or injury to or death of persons arising from its operations and any other insurance that the Board may determine to be reasonably necessary.

The Board may enter into an agreement with the City for the City to administer and implement employment and discharge of, and salaries, benefits and work rules established for, employees of the District. All costs of employment, including but not limited to, compensation, salaries, benefits, taxes and insurance, shall be paid from revenues of the District. Neither the City nor the Township shall be the employer and shall have no liability for any costs of employment or any other costs or expenses arising from such employment. The Board may provide by resolution that the purchases of real or personal property, other goods or services shall comply with applicable rules or regulations of the City.

This Contract grants to the Board the power and authority to adopt a resolution to levy an income tax within the District in accordance with Section 715.74 of the Revised Code and Article IV hereof.

The Board may enter into such p~~P~~rivate or p~~P~~ublic r~~R~~eimbursement a~~A~~greements, or other contracts, with any entity located within the JEDD, or with any political subdivision, or with any Community Improvement Corporation (CIC) designated by the Township, providing for the reimbursement from the Board Improvement Account of all or a portion of the costs of improvements constructed in, or which directly benefit, the JEDD. All expenditures by the JEDD Board from the Board Improvement Account shall be for the purpose of facilitating economic development to create or preserve jobs and employment opportunities and to improve the economic welfare of the people of the State ~~of Ohio~~, ~~Etna~~ the Township, the City ~~of~~

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~~Reynoldsburg~~, and the area. All payments due under any r~~R~~eimbursement agreement or other contract shall be made directly by the JEDD Treasurer from the Board Improvement Account to the person or entity entitled to such payments pursuant to the applicable r~~R~~eimbursement agreement or other contract without further authorization from the Board. To the extent that funds within the Board Improvement Account are not fully allocated as set forth above, then any remaining funds available may be expended by the Board for any reasonable cost related to the improvement of the JEDD or to promote economic development within the JEDD.

The Board is authorized to do all acts and things necessary or convenient to carry out the powers granted in this Contract.

(End of Article III)

ARTICLE IV
JEDD INCOME TAX

<u>Section 4.1 JEDD Income Tax Agreement</u> The Board at its first meeting shall adopt a resolution to levy an income tax at a rate of one and one-half percent (1½%) in the District in accordance with Section 715.74 of the Revised Code based on the income of persons working within the District and on the net profits of businesses located within the District (JEDD Income). The income tax shall go into effect immediately upon adoption of that resolution. The rate of the income tax shall remain one and one-half percent (1½%) and shall not change to equal the highest rate of the income tax levied by the City, or some rate in excess of one and one-half percent (1½%), but less than said highest rate, unless hereafter authorized by a duly approved and executed Resolution adopted by the Township Board of Trustees. Said income tax rate shall never decrease below said rate of one and one-half percent (1½%). The revenues of that income tax shall be used for the purposes of the District and the Contracting Parties pursuant to this Contract.

The Board shall adopt, by resolution, except for the provisions of the City's income tax legislation regarding the allocation of funds raised by the levy of the income tax, all of the provisions of the City's income tax legislation, as it may be amended from time to time, as applicable to the District income tax. The income tax levied by the Board pursuant to this Contract and Section 715.74 of the Revised Code shall apply in the entire District throughout the term of this Contract, notwithstanding that all or a portion of the District becomes subject to annexation, merger or incorporation. In any event, the City shall not grant any credits, abatements or reductions in the income tax to be levied and collected within the District, nor is it permitted to change the income tax code in any way, whether by voluntary act or as a result of the amendment of state law, which in any way interferes with or reduces the income tax revenues to be collected under this Contract and paid to the Township. The Township shall be entitled to continue to receive for the duration of this Contract, all tax revenue in the same manner and in the same amount provided herein as though no such credit, abatement or reduction have been implemented.

In accordance with Section 715.74 of the Revised Code, the Board shall enter into an agreement with the City to administer, collect and enforce the income tax on behalf of the

District (the "JEDD Income Tax Agreement"). The JEDD Income Tax Agreement shall provide that the Treasurer or Auditor (whichever is necessary) of the City shall be the Administrator of the income tax of the District (the "Administrator"), who shall be responsible for the receipt, safekeeping and investment of the income tax revenues collected within the District. The JEDD Income Tax Agreement shall provide that such services are provided at no cost to the District.

Such Administrator and his/her staff shall provide necessary accounting, bookkeeping, purchasing and income tax collection enforcement and administration services. Further, the Administrator is authorized to open accounts with banking institutions and/or governmental institutions, to sign checks on such accounts and to prepare and file any and all reports, returns and other filings with banking institutions and/or governmental institutions necessary and proper to carry out the purposes of this Board and this Contract.

The City shall establish the JEDD Fund into which the Administrator shall deposit the Gross Revenue. The Administrator shall deposit the Gross Revenue into the JEDD Fund no later than five (5) business days (or if any such date is not a business day, on the immediately succeeding business day), after the end of each Quarter.

Section 4.2 Disbursements Within thirty (30) days after the end of each Quarter, the Administrator shall, without the need for further action of the Board or Treasurer of the Board, perform the following duties and functions:

4.2.1. From the Gross Revenue:

4.2.1.1 Repay the Contracting Parties the costs they incurred to establish the District, if any, until paid in full;

4.2.1.2. Pay the JEDD Board in an amount sufficient to pay the outstanding or expected expenses of the operations of the District for that quarter in accordance with the budget and appropriations resolution (as amended from time to time) of the Board, and for the long term maintenance of the District, in an amount not to exceed two percent (2%) of the Gross Revenue.

4.2.1.3. Pay the City an amount not to exceed three percent (3%) of the Gross Revenue to pay the City's expenses to administer the JEDD Income Tax (currently through the Regional Income Tax Agency).

4.2.2. From the Net Revenue:

4.2.2.1. Twenty percent (20%) to the City of Reynoldsburg;

4.2.2.2. Seventy percent (70%) to Etna Township;

4.2.2.3. Ten percent (10%) to the Board Improvement Account.

However, in the event that the Township, and all other necessary entities, have entered into such tax abatement, tax incentive, and/or development and compensation agreements, including the approval of all necessary legislation, as required by the Township, including such agreements and approvals as are applicable to the Southwest Licking Local School District, then, and in that event, distribution by the Administrator shall not be in accordance with Sections 4.2.1. and 4.2.2., but instead shall be in accordance with the following:

4.2.3. From the Gross Revenue:

4.2.3.1. Re-pay the Contracting Parties the costs they incurred to establish the District, if any, until paid in full;

4.2.3.2. Pay the JEDD Board in an amount sufficient to pay the outstanding or expected expenses of the operations of the District for that quarter in accordance with the budget and appropriations resolution (as amended from time to time) of the Board, for the long term maintenance of the District, in an amount not less than one percent (1%) and not to exceed two percent (2%) of the Gross Revenue.

4.2.3.3. Pay the City an amount not to exceed three percent (3%) of the Gross Revenue to pay the City's expenses to administer the JEDD Income Tax (~~currently~~ through the Regional Income Tax Agency).

4.2.4. From the Net Revenue:

4.2.4.1. Pay the City an amount equal to, if any, the SWLSD Payment for distribution to the SWLSD (see Section 4.3 below);

4.2.4.2. To the City of Reynoldsburg an amount equal to twenty percent (20%) ~~multiplied by the sum~~ of the Net Revenue ~~and the SWLSD Payment, if any~~;

4.2.4.3. To Etna Township an amount equal to ~~the Net Revenue minus the sum of the amount determined under Section 4.2.4.1. and Section 4.2.4.3.~~ fifty percent (50%) of the Net Revenue;

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4.2.4.4. To the Board Improvement Account, an amount equal to ten percent (10%) ~~multiplied by the sum~~ of the Net Revenue ~~and the SWLSD Payment, if any.~~

The City shall provide an accounting of the receipts and disbursements of the proceeds of the JEDD Income Tax monthly, including, but not limited to, a summary of the amounts of JEDD Income Tax on individuals withheld by each Business. In the event that any amount due to the Board, the City or the Township is a negative amount, then that negative amount shall be set off against the next amount paid. Subject to the approval of the Township, the City may make these distributions on a monthly basis.

The City shall not grant any credits, abatements or reductions in the income tax to be levied and collected within the District, nor is it permitted to change the income tax code in any way, which in any way interferes with or reduces the income tax revenues to be collected under this Contract and paid to Township. The Township shall be entitled to continue to receive for the duration of this Contract, all tax revenues in the same manner and in the same amount provided herein as though no such event credit, abatement or reduction had been granted.

Section 4.3 SWLSD Payment The "SWLSD Payment" is an amount equal, for the period during which it is due pursuant to this Section 4.3, to twenty percent (20%) of the Net Revenue. The SWLSD Payment shall be due until the later of (i) the end of the fifth calendar year after the calendar year in which the cumulative sum of the SWLSD Payments equals the sum agreed to between the Township and the SWLSD (hereafter the "Total Sum"), or (ii) the end of the fifteenth calendar year after the first calendar year in which a new building in the District ~~that is larger than 100,000 square feet~~ is first occupied by a tenant or end user. Upon payment in full of the Total Sum to the SWLSD, said Payment shall thereafter revert to, be added to, and become a part of the Net Revenue paid to the Township, which shall thereafter receive an amount equal to seventy percent (70%) of the Net Revenue.

Section 4.~~4~~3 Provisions The income tax revenues may be used by the District, the Township, and the City to encourage and promote economic development in the District and/or in the Township and/or in the City, including, but not limited to, maintaining and improving the infrastructure facilities of the District and the Contracting Parties (including paying debt charges

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related thereto), providing safety and health services within the District and within the Contracting Parties, providing urban and economic development planning, engineering, counseling, consulting, marketing and financing services for the District and the Contracting Parties, including attorney's fees, and generally improving the environment for those working in the District and in the Contracting Parties, and for all other purposes of the Parties as permitted by law.

(End of Article IV)

ARTICLE V

TERM OF CONTRACT

The initial term of this Contract shall commence on the first day immediately after the occurrence of all of the following: (i) the City and the Township have lawfully executed this Contract, (ii) the expiration of any statutory period permitting a referendum of the City's ordinance or of the Township's resolution authorizing the execution and delivery of this Contract, and (iii) the adoption of a resolution of the Board of County Commissioners of Licking County approving the creation of the Etna-Reynoldsburg Joint Economic Development District. The term of this Contract shall be for fifty (50) years, provided however, that if both parties agree in writing, said Contract may be terminated after twenty-five (25) years. Additionally, such contract shall automatically renew for two (2) additional twenty five (25) year terms, unless either Party provides written notice of termination not later than two (2) years prior to the expiration of the original term and each additional term.

This Contract may be terminated at any time by mutual consent of the City and the Township as authorized by their respective legislative authorities as provided herein. In order for such termination to be effective, the legislative actions of the parties that terminate this Contract must occur and be effective within a period of 90 days of each other.

Notwithstanding Article VI hereof, this Contract may also be terminated by the City or Township if it is determined at any time, for any reason, that the income tax provided for in Article IV hereof is not legal or valid or that the District, for any reason, may not levy, collect or distribute that income tax in accordance with this Contract. Additionally, this Contract may be terminated by the Township in the event that the prohibitions on annexation as set forth in Section 6.6 hereof are not complied with by the City or are held to unenforceable, illegal or invalid. Further, the Contract can be terminated by the Township in the event that the City grants any credits, abatements, or reductions to the income tax to be levied and collected within the District, or a change is made to its income tax code, which in anyway interferes with or reduces the income tax revenues anticipated to be collected under this Contract. The City or Township determination to so terminate this Contract shall be evidenced by a written notice of such termination from the Mayor of the City or President of the Board of Township Trustees. The termination shall occur on the date set forth in that notice. If this Contract is terminated

upon the exercise of this option, neither the City nor the Township shall have any further obligation under this Contract.

Upon termination of this Contract, any property or assets of the District shall be divided equally between the City and the Township, provided that the District shall first use any property or assets to reduce or settle any obligations of the District. Any records or documents of the District shall be placed with the City for safekeeping, which records and documents shall be maintained by the City as are public records of the City.

This Contract shall continue in existence throughout its terms and shall be binding on the Contracting Parties and on any entities succeeding such parties, whether by annexation, merger, or otherwise. In the event that any portion of the territory of the District shall be included within a municipal corporation other than the City of Reynoldsburg by annexation, merger or otherwise, the City and the Township may, but are not required to, amend this Contract to include that municipal corporation as a party to this Contract in addition to the Township. The portion of the territory of the District that is included within a municipal corporation by annexation, merger or otherwise after the date of this Contract shall continue to be a part of the District and subject to the terms of this Contract and to the income tax provided for in Article IV hereof. In the event that any portion of the territory of the Township that is within the territorial boundaries of the District becomes the subject of an annexation or merger into a municipal corporation or an incorporation as a municipal corporation, the Trustees of the Township and the City, shall use their best efforts, including but not limited to legal action, to oppose and prevent such annexation, merger or incorporation.

(End of Article V)

ARTICLE VI
MISCELLANEOUS

<u>Section 6.1 Fiscal Year.</u> The fiscal year of the District shall commence on January 1 of each calendar year and shall terminate on December 31^{st} of the same calendar year.

<u>Section 6.2 Reports and Records.</u> The Board shall, at its initial meeting, notify the Auditor of the State of Ohio of the creation of the District and the Board. Within ninety (90) days prior to the commencement of each fiscal year of the District , the Board shall prepare or cause to be prepared and distribute to the City and the Township a budget for that fiscal year, stating anticipated revenues and expenditures of the District . All books, records, documents, and financial information of the District shall, upon request, be made available to the City and the Township and their agents for review and/or audit. The Board and the District shall fully cooperate with the City and the Township in fulfilling such a request.

<u>Section 6.3 Entire Agreement, Amendments.</u> This Agreement is the entire Agreement of the Parties and merges and supersedes all prior discussions, agreements and undertakings of any kind between the Parties with respect to the subject matter of this Contract, or any particular contained therein. In addition to the amendments provided for in Section 2.4 hereof, this Contract may be amended only by the City and the Township, and only in writing approved by the legislative authorities of each party by appropriate Legislation authorizing that amendment. In order for such amendment to be effective, the legislative actions of the Parties that amend this Contract must occur and be effective within a period of 90 days of each other.

<u>Section 6.4 Periodic Review.</u> On or about the tenth (10^{th}) anniversary of the Effective Date, and each tenth (10^{th}) anniversary during the term of this Contract, the City and the Township shall hold a joint meeting, on a date and time and a place to be mutually agreed upon, for the purpose of discussing any amendments to this Contract which may facilitate accomplishing the purposes of this Contract more efficiently and effectively. The parties may cancel any such meeting if both the City and the Township pass appropriate legislation agreeing

to such cancellation at least thirty (30) days immediately preceding the applicable tenth (10th) anniversary of the Effective Date.

Section 6.5 Support of Contract; Signing of Other Documents. The City and the Township agree to cooperate with each other and to use their best efforts to do all things necessary for the creation and continued operation of the District. Neither the Township nor City will challenge or seek to invalidate any provision contained in this Contract. In the event that this Contract, or any of its terms, conditions or provisions, is challenged by any third party or parties in a court of law, the City and the Township agree to cooperate with one another and to use their best efforts in defending this Contract with the object of upholding this Contract. The City and the Township shall each bear its own costs in any such proceeding challenging this Contract or any term or provision thereof, provided that the Board shall reimburse the City and the Township for such costs to the extent funds of the District are available and appropriated therefor.

The Parties agree to cooperate with one another and to use their best efforts in the implementation of this Contract and to sign or cause to be signed, in a timely fashion, all other necessary instruments and documents, and to take such other actions, in order to effectuate the purposes of this Contract.

Section 6.6 Annexation, Property Taxes. The parties acknowledge and agree that they have entered into an Annexation Agreement executed by and between the parties on the ______ day of ______________, 20___, pursuant to Ohio Revised Code Section 709.192, which said Agreement is appended to a Joint Economic Development District Contract executed by and between the parties on the ______ day of ______________, 20___. The parties specifically agree that said Annexation Agreement is part of the consideration for entering into this JEDD Contract. As such, during the term of this Contract, the City shall not permit or accept the annexation of any properties from which annexation is prohibited under said Annexation Agreement, nor shall it permit or accept the annexation of any properties located within the territory of this JED District. The parties acknowledge and agree that property taxes levied on the property within the District shall be distributed to the Township or other lawful recipient with no portion going to the City.

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Section 6.7 Binding Effect. This Contract shall inure to the benefit of and shall be binding upon the District, the City, the Township and their respective permitted successors, subject, however, to the specific provisions hereof. This Contract shall not inure to the benefit of anyone other than as provided in the immediately preceding sentence. This Contract is for the exclusive benefit of the above, and nothing contained herein is intended, nor shall it, convey or create any right or privilege to or for any third party except as otherwise noted specifically herein.

Section 6.8 Counterparts. This Contract may be executed in several counterparts, each of which shall be regarded as an original and all of which shall constitute but one and the same Contract.

Section 6.9 Severability. Except as provided in Article V hereof, in the event that any section, paragraph or provision of this Contract, or any covenant, agreement, obligation or action, or part thereof, made, assumed, entered into or taken, or any application thereof, is held to be illegal or invalid for any reason,

6.9.1. that illegality or invalidity shall not affect the remainder hereof or thereof, any other section or provision hereof, or any other covenant, agreement, obligation or action, or part thereof, made, assumed, entered into or taken, all of which shall be construed and enforced as if the illegal or invalid portion were not contained herein or therein,

6.9.2. the illegality or invalidity of any application hereof or thereof shall not affect any legal and valid application hereof or thereof, and

6.9.3. each section, paragraph, provision, covenant, agreement, obligation or action, or part thereof, shall be deemed to be effective, operative, made, assumed, entered into or taken in the manner and to the full extent permitted by law.

Section 6.10 Governing Law and Mediation. This Contract shall be governed exclusively by and construed in accordance with the laws of the State of Ohio, and in particular, Section 715.72 through 715.81 of the Revised Code. In the event that Sections 715.72 through

715.81 of the Revised Code are amended or supplemented by the enactment of a new section or sections of the Revised Code relating to joint economic development districts, the Contracting Parties shall be bound by the provisions of Sections 715.72 through 715.81 existing on the date of this Contract unless both parties agree to be bound by said Sections 715.72 through 715.81 as amended or supplemented, to the extent permitted by law.

The City and the Township agree that all disputes, claims, or controversies arising from or relating to this Contract or the relationship of the parties which result or arise from this Contract, or the validity of this mediating clause or of the entire Contract shall be resolved by mediation by a panel of three mediators. The City shall select one mediator, the Township shall select one mediator and the two mediators so selected shall select a third mediator. Said third mediator selected by the first two mediators shall be the chairman of the mediation panel. The parties understand that they have a right or opportunity to litigate disputes through a court, but that they prefer to resolve their disputes through mediation. The parties agree and understand that all disputes arising under case law, statutory law, and all other laws including, but not limited to, all contract, tort and property disputes, are subject to mediation in accord with this section.

Section 6.11 Insurance. The City and the Township shall each be responsible to provide public officials' liability insurance for their own respective elected officials and appointed officers and other appointees who serve the District on the Board or in any other official capacity. Providing public officials' liability insurance shall not be an authorized reimbursable administrative expense of the Board.

Section 6.12 Notices and Payments. All notices, demands, requests, consents or approvals given, required or permitted hereunder shall be in writing and shall be deemed sufficiently given if received or if had delivered or sent by recognized overnight delivery service or by certified mail, postage prepaid and return receipt requested, addressed to (i) the City of Reynoldsburg, 7232 East Main Street, Reynoldsburg, Ohio 43068 Attention: Mayor, (ii) Etna Township, PO Box 188, Etna, Ohio 43018, Attention: Fiscal Officer, and (iii) the Board, Etna-Reynoldsburg Joint Economic Development District at the business address for the District in the by-laws adopted by the Board, or (iv) at such other address as the recipient shall have previously notified the sender in writing as provided in this section.

All payments shall be made to (i) the City of Reynoldsburg, 7232 East Main Street, Reynoldsburg, Ohio 43068, Attention: City Auditor, (ii) Etna Township, PO Box 188, Etna, Ohio 43018, Attention: Fiscal Officer , and (iii) the Board, Attention: Chair, Etna-Reynoldsburg Joint Economic Development District at the business address for the District in the by-laws adopted by the Board, or (iv) such other address as the recipient shall have previously notified the sender in writing as provided in this section.

Section 6.13 Defaults and Remedies. A failure to comply with the terms of this Contract shall constitute a default hereunder. The party in default shall have 60 days after receiving written notice from the other party of the event of default to cure that default. If the default is not cured within that time period, the non-defaulting party may sue the defaulting party for specific performance under this Contract or for damages or both. Other than as provided in Section 6 hereof, this Contract may not be canceled or terminated because of a default unless the City and the Township agree to such cancellation or termination.

Section 6.14 Other Providers. It is not the intent of this Contract to limit or restrict the ability or jurisdiction of other governmental authorities, not a party to this Contract, to provide services within the District or to have any other effect on such governmental authorities.

Section 6.15 Captions and Headings. The captions and headings herein are for convenience only and in no way define, limit or describe the scope or intent of any provisions or sections hereof.

Section 6.16 Applicability of City Ordinances. No city ordinances, resolutions, rules and regulations, codes or other requirements of the City shall apply to or affect properties within the JEDD District, except those which are necessary to levy and collect the income tax contemplated herein, provided, however, that if the Contracting Parties jointly agree hereafter, such other said ordinances, resolutions, rules and regulations, codes or other requirements may apply within the JEDD District.

(End of Article VI)

IN WITNESS THEREOF, ETNA TOWNSHIP AND THE CITY OF REYNOLDSBURG HAVE CAUSED THIS CONTRACT TO BE EXECUTED BY THEIR DULY AUTHORIZED REPRESENTATIVES AS OF THE DATE HEREINBEFORE WRITTEN:

ETNA TOWNSHIP BOARD OF TRUSTEES

____

By: John J. Carlisle, President

Date: _________________________

Resolution No.__________________

APPROVED AS TO FORM:

____

John B. Albers II, Esq.

Attorney for Township

CITY OF REYNOLDSBURG

____

By: Bradley L. McCloud, Mayor

Date:____________________________

Ordinance No.______________________

APPROVED AS TO FORM:

____

James E. Hood, Esq.

City Attorney

FISCAL OFFICERS' CERTIFICATIONS

The undersigned Fiscal Officer of Etna Township, Licking County Ohio hereby certifies that the moneys required to meet the obligations of the Township during the calendar year 2015 under the foregoing Joint Economic Development District Contract, being zero, have been appropriated lawfully for that purpose, and are in the treasury of the Township or in the process of collection to the credit of an appropriate fund, free from any previous encumbrances. This Certificate is given in compliance with Ohio Revised Code Sections 5705.41 and 5705.44.

____
By: Walter Rogers
Etna Township Fiscal Officer

The undersigned Fiscal Officer of the City of Reynoldsburg, Franklin, Licking, Fairfield Counties, Ohio hereby certifies that the moneys required to meet the obligations of the City, during the calendar year 2015 under the foregoing Joint Economic Development District Contract, being zero, have been appropriated lawfully for that purpose, and are in the treasury of the City or in the process of collection to the credit of an appropriate fund, free from any previous encumbrances. This Certificate is given in compliance with Ohio Revised Code Sections 5705.41 and 5705.44.

____
By: Richard Harris
Reynoldsburg City Auditor

Etna-Reynoldsburg Joint Economic Development District - 2
Economic Development Plan

The purpose for the creation of the Etna-Reynoldsburg Joint Economic Development District - 2 (the "JEDD") by Etna Township (Licking County), Ohio (the "Township") and the City of Reynoldsburg, Ohio (the "City") is to provide tools, primarily funds, to promote economic development in and around the JEDD, to facilitate economic development, to create or preserve jobs and employment opportunities, and to improve the economic welfare of the people of the State, the County of Licking, the Township, the City, and the JEDD.

The Joint Economic Development District Contract (the "JEDD Contract") by and between the Township and the City creating the JEDD empowers the Board of Directors of the JEDD (the "JEDD Board") to impose a tax on the income of the persons working within the JEDD and on the net profits of the businesses located within the JEDD. The schedule for the collection of an income tax shall be as follows: the JEDD Contract anticipates that the JEDD Board will enact the tax at the initial meeting of the JEDD Board, that the rate of such tax will be one and one-half (1½%), and that the tax will be effective immediately after the JEDD Board's enactment of the tax. The rate of such tax may, at the discretion of the Etna Township Board of Trustees, increase to equal the highest rate of income tax levied by the City, but shall never be decreased below one and one-half percent (1½%). The City shall, by contract with the JEDD, administer the collection and distribution of the tax, pursuant to the Tax Agreement with the JEDD.

The JEDD Contract provides that the proceeds from the tax will be distributed to the JEDD Board, the Township and the City. The tax proceeds received by the JEDD Board, Township and City will be used and scheduled, in part, to provide the following new, expanded, or additional services, facilities, or improvements:

(i) The facilitation of new economic development in the JEDD and the surrounding areas by providing financial incentives to the private sector to create new jobs and construct new facilities through grants and low interest and/or forgivable loans.

(ii) The construction of new public infrastructure, including, but not limited to, streets, sidewalks and landscaping, in the JEDD and the surrounding areas to foster economic development.

(iii) The enhancement of public services in the JEDD and the surrounding areas, such as law enforcement, fire protection and emergency medical services (EMS), and maintenance of public infrastructure, to foster economic development. The City and Township shall retain all mutual aid agreements in place on the date of this Agreement, if any, until expiration, or beyond if the parties thereafter agree. The level of fire protection, EMS and law enforcement service within the JEDD shall be the same as within the Township. The entities which currently provide potable water and sanitary sewer services, if any, to current customers within the JEDD shall continue to provide such services, and shall extend such services to any new customers at their discretion. It is anticipated that all qualified customers located within the JEDD shall be able to connect to and receive potable water and sanitary sewer services from the Southwest Licking Community Water and Sewer District (SWLCWSD).

(iv) Assist the JEDD with planning, promotion and related activities to facilitate economic development in the JEDD and surrounding areas, including, but not limited to, any and all purposes set forth in the Township's Comprehensive Plan, as well as other long term planning goals established by the Township. The Township and the City may provide secretarial services and other staffing to the JEDD. The Township and the City will cooperate with the JEDD in obtaining financial assistance, both public and private, for economic development projects. The Township shall provide zoning services for the JEDD. The City and the Township will cooperate to provide professional land use planning.

The timing of the provision of such services, facilities and improvements is dependent on the revenue generated by the tax imposed by the JEDD Board.

Development Department
Dan Havener
7232 E. Main Street
Reynoldsburg OHIO 43068
614-322-6831 Phone

MOTION REQUEST

DATE:	**November 9, 2015**
TO:	**Finance Committee**
RE:	Motion that the Council of the City of Reynoldsburg does hereby appoint Richard Carr to serve on the Design Review Board with a term beginning November 9, 2015 and ending December 31, 2017.

Motion that the Council of the City of Reynoldsburg does hereby appoint Richard Carr to serve on the Design Review Board with a term beginning November 9, 2015 and ending December 31, 2017.

Reynoldsburg City Council
City of Reynoldsburg
7232 E. Main St.
Reynoldsburg, OH 43068
Office: (614) 322-6831

April 28, 2015

Dear Reynoldsburg Council Members:

I am writing to express my interest in becoming a member of the Reynoldsburg Planning Commission. My family and I moved to the City of Reynoldsburg in 2006 because of its population diversity, its top rated school system, and its well maintained park and recreational facilities.

With my entrepreneurial background, I feel I can bring much creativity and business spirit to the planning commission. As a small business owner who primarily works from home, I understand the importance of community amenities, such as coffee shops, restaurants, and local retail, in bringing people together. As someone who enjoys spending time outdoors, I value connectivity through pedestrian and bicycle paths in neighborhoods, downtowns, and park systems. As a father of a 3-year old, I look for young growth and development opportunities through our recreation departments and schools.

In light of the demographic changes and new emerging lifestyle preferences for more walkable, compact, and mixed use environments, I would love to be part of a planning commission that embraces these changes and continues to make the city a desirable place to live, work, and play. Reynoldsburg already has many great qualities that it can pride itself on. At the same time, there are always opportunities for improvement.

I greatly appreciate your consideration of my application and look forward to hearing from you.

Sincerely,
Richard Carr

614.218.7840
carr.s.richard@gmail.com

Cc: Mayor Brad McCloud
Cc: Dan Havener, Director of Development

S. Richard Carr

8266 Priestley Dr., Reynoldsburg, OH 43068
Phone: 614.218.7840 | Email: carr.s.richard@gmail.com

WEBSITE MANAGER

Profile

- More than 15 years of experience in website management and Internet consulting.
- Recognized strengths in website development and maintenance, problem-solving, customer support, and project planning and implementation.
- Extensive experience with search engine optimization for ROI.
- Distinct organizational talent, effective initiator, and quick learner.
- Independent and goal-oriented working style with high ability to work in a team.
- Strong analytical thinking and creativity.
- Solid computer skills with excellent working knowledge using MS Office.

Synopsis of Achievements

- Grew **Powersourcing.com** into the top 1% of global websites and top ten in its genre.
  - Developed strategies to obtain membership of over 45,000 industrial professionals.
  - Achieved very high search engine visibility through organic online searches.
- Developed and promoted **Requesteffect.com**.
- Continued professional development with **Google Analytics Individual Qualification** and project management webinars.
- Spearheaded efforts to build and launch Conterra Farms

Employment

Root Economy LLC/Conterra Farms, *Galloway, OH* — *2014 – Present*
Director of Business Development

- Instituted idea to convert used shipping containers into hydroponic growing facilities
- Build and develop systems for growing a variety of leafy greens and herbs
- Conduct outreach efforts to promote interest in Conterra Farms
- Develop business relationships with local institutions and restaurants

Requesteffect.com, *Reynoldsburg, OH*
Website Manager/Owner — *2010– Present*

- Developed business model for the website
- Manage all aspects of site production and promotion
- Perform SEO and SEM functions with emphasis on building organic traffic and maximizing ROI
- Use Google Analytics for analysis of site, page performance, advertising success, and funnel optimization
- Coordinated and scheduled website development with on-shore and off-shore contractors for site production and graphic development
- Responsible for writing all content for the site
- Established user workflow

S. Richard Carr
8266 Priestley Dr., Reynoldsburg, OH 43068
Phone: 614.218.7840 | Email: carr.s.richard@gmail.com

WEBSITE MANAGER

Employment

Brickman Facility Solutions, New Albany, OH — *10/12-9/13*
Area Manager

- Manage all active accounts within assigned state, including Bank of America, Macy's, T-Mobile and The Home Depot
- Provide leadership and initiative to ensure services are complete and client expectations are met or exceeded
- Evaluate, qualify, and select subcontractors to facilitate the operation
- Work closely with the service providers on the scheduling and implementation of services, as well as the billing administration

Buildipedia.com, *Grandview Heights, OH* — *9/11-11/11*
Web Consultant

- Consulted ownership on site design and business development strategies
- Developed plan using Google Analytics to increase users and revenue
- Assessed SEO and standardized procedures for better indexing
- Developed sales pitch for investor presentation which helped the company receive funding

Powersouring.com, *Grove City, OH* — *1998 – 2010*
Co-Founder/President

- Co-Founder of the company and business model
- Key staff for SEO efforts generating top rankings in search results
- Performed web analytics for advertisement, user flow, and conversion optimization
- Developed and analyzed email campaigns to achieve marketing goals and ROI
- Conducted Pay-per-click / Adwords and banner campaigns
- Coordinated and managed vendors for the production of website initiatives
- Negotiated contracts with affiliates, advertisers, and vendors
- Initiated and managed affiliate programs to optimize revenue
- Developed content for website
- Created marketing plan for company
- Performed customer service through phone calls and emails
- Provided customer data management
- Monitored overall web reaction to website and researched improvement for marketing tactics

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Education

The Ohio State University, *Columbus, OH* — *1996*
B.S., Business Administration & Marketing
Minor: Telecommunications

Development Department

Dan Havener
7232 E. Main Street
Reynoldsburg OHIO 43068
614-322-6831 Phone

RESOLUTION REQUEST

DATE: **November 9, 2015**

TO: **Finance Committee**

RE: A RESOLUTION ACCEPTING, APPROVING AND RATIFYING THE SUBMITTED RECOMMENDATIONS OF SEVERAL CITY OF REYNOLDSBURG TAX INCENTIVE REVIEW COUNCILS.

Emergency/Suspension: Emergency

Reason For Emergency: Financial needs of the City's government

Recommendation for continuation of the Brice and Main TIF, Taylor Square TIF, Taylor Road TIF #1,

Tayolor Road TIF #2. Kroger TIF, and Summit Road TIF.

CITY OF REYNOLDSBURG

MINUTES

2015 FAIRFIELD COUNTY; BRICE ROAD TIRC
WEDNESDAY, SEPTEMBER 30, 2015

PLACE: 2nd FLOOR, MAIN CONFERENCE ROOM
7232 E. MAIN ST, REYNOLDBURG, OH 43068

1. Ed Laramee, Fairfield County Deputy Auditor

Mr. Laramee called the meeting to order at 3:00 p.m.

Present: Ed Laramee, Holly Mattei, Kelly Fuller, Tina Thomas-Manning, Dick Harris, and Dan Havener

2. Approval of 2014 Minutes

Mr. Harris made a motion to approve the Minutes, Mr. Havener seconded the motion; six affirmative votes, no negative votes; Minutes stand approved as submitted.

3. Taylor Square TIF

Mr. Harris: Taylor Square, all the infrastructure has been done and the payments have been made. The schools are getting their reimbursements and everything is as contracted by all the parties. Between now and March of next year we will be refinancing the remaining eight years of debt. That will be noted next year and it looks like we will be able to save a considerable amount of money.

Mr. Laramee: One question I have, Phase I was to pay for the infrastructure improvements, Phase II monies were not to cover the debt service and were to be set aside for the school district.

Mr. Harris: And they have been for years. Phase II was only put in place in case Phase I did not have enough money to cover the debt service, but that was never the case. It would have taken an act of Council and the School Board would have had to agree to get into Phase II.

Mr. Laramee: We should have an accumulation at this point in the Phase I grouping.

Mr. Harris: And there is. The TIF money in 970 has an ending balance of 1.1 million dollars.

Mr. Laramee: That is all the Phase I money minus the expenses, minus the debt service, and treasury fees?

Mr. Harris: Yes, and pay out to the schools.

Mr. Laramee: This is still one of the most successful TIFs.

Mr. Harris: They said it is one of the most successful in the state. Everyone is making more money than they were making before, and the debt service is being paid. By the time we get to 2023 it will be done.

Mr. Laramee: When you have this type of development, you become a magnet for additional development. We would be burying our heads in the sand if we didn't see the commercial growth. And even though the annual personal property went away, it still brought significant payroll and jobs to the area.

Mr. Harris: And, the vast majority of the real estate taxes were distributed as though there was no incentive involved.

Mr. Laramee: Do I have a recommendation relative to this?

Mr. Harris made a motion that the City of Reynoldsburg and the School District maintain the Taylor Square TIF, seconded by Tina Thomas-Manning; six affirmative votes, no negative votes; the Motion carried.

4. Comments and Closing

Mr. Laramee adjourned the meeting at 3:07 p.m.

CITY OF REYNOLDSBURG

MINUTES

2015 FRANKLIN COUNTY; BRICE ROAD TIRC
WEDNESDAY, SEPTEMBER 30, 2015

PLACE: 2nd FLOOR, MAIN CONFERENCE ROOM
7232 E. MAIN ST, REYNOLDBURG, OH 43068

1. Brian Katz, Franklin County Auditor's Office

Mr. Katz called the meeting to order at 2:32 p.m.

Present: Kelly Fuller, Brian Katz, Shelley May, Blake Bishop, Tina Thomas-Manning, Dick Harris, and Dan Havener

2. Approval of 2014 Minutes

Mr. Harris made a motion to approve the Minutes; Mr. Havener seconded the motion; seven affirmative votes, no negative votes; Minutes stand approved as submitted.

3. Brice Road TIF

Mr. Harris: Brice Road TIF, we have had this for a number of years. Distributions have been made to the schools. Bonds are still in the process of being paid. Everything has being done as ordered.

Mr. Katz: Any questions on the TIF?

Ms. May: I do have a comment about Walgreens. There was an increase in 2012, 2013, and 2014. They are just being built on the TIF portion.

Mr. Harris: Any increase over what was agreed will pay the debt portion.

Mr. Katz: Any other questions, comments, or concerns?

Mr. Havener: We have some pretty sizable development coming into Reynoldsburg considering areas we have left to develop. They are new developments. I am sure there may be questions as to what we will be able to accomplish for possible incentives.

Mr. Harris: One thing I have concerns about is the original tax abatement for the Limited. The only thing we have up there now is the CRA. They have 56 acres across the street. We may want to talk to the Limited about the usage of the 56 acres and the possibility of getting something there with some kind of tax service.

Mr. Havener: I have talked to them recently and I have an email out to them. Their last conversation stated they have no intentions of giving up that land.

Mr. Harris: I believe that is Licking Heights. As part of that section now, I have to send a check to Licking heights School District. We would like to still see them develop something there.

Mr. Havener: Yes we would. I will keep everyone abreast as things develop.

Mr. Katz: Thank you for that report. Do we have anyone that would like to make a motion to accept the Brice Road TIF Report?

Mr. Harris made a motion to accept the Brice Road TIF Report, seconded by Ms. Fuller; six affirmative votes, no negative votes; Report stands approved.

4. Comments and Closing

Mr. Katz adjourned the meeting at 2:40 p.m.

CITY OF REYNOLDSBURG

MINUTES

2015 LICKING COUNTY; BRICE ROAD TIRC
WEDNESDAY, SEPTEMBER 30, 2015

PLACE: 2nd FLOOR, MAIN CONFERENCE ROOM
7232 E. MAIN ST, REYNOLDBURG, OH 43068

1. Michael Smith, Licking County Auditor

Mr. Smith called the meeting to order at 3:35 p.m.

Present: Roy Van Atta (non-voting), Michael Smith, Jed Hood, Kelly Fuller, Walter Rogers, Dick Harris, and Dan Havener

2. Approval of 2014 Minutes

Atty. Hood made a motion to approve the Minutes, Mr. Harris seconded the motion; six affirmative votes, no negative votes; Minutes stand approved as submitted.

3. Kroger TIF

Mr. Harris: The Kroger TIF was to make intersection improvements at US 40 and Taylor Road when the Kroger was built. The payments are listed on the report. The improvements were done. There was a loan from the State of Ohio for this, and so you know, in June of this year it will be paid off. However, ODOT still has this intersection on for improvements. I am assuming there will be a right hand turn as you are traveling south on Taylor Road.

Mr. Harris made a motion to approve the Kroger TIF, Mr. Rogers seconded the motion; six affirmative votes, no negative votes; the motion stands.

4. Taylor Road TIF #1

Mr. Harris: This is a condominium development on the west side of Taylor Road. Some has been built. This money is for sewer and water lines. The development has not happened. This is a residential TIF

Mr. Harris made a motion to continue the Taylor Road TIF I, Ms. Fuller seconded the motion; six affirmative votes, no negative votes; the motion stands.

5. Taylor Road TIF #2

Mr. Harris: This is also a residential TIF on a condominium development south of US 40 on Taylor Road. As you can see, there is no money there and there is development yet. This was done to widen Taylor Road. We will be doing work with Etna Township to widen Taylor Road. This money could be used to pay our share of that.

Mr. Harris made a motion to continue the Taylor Road TIF II, Mr. Havener seconded the motion; six affirmative votes, no negative votes; the motion stands.

6. Summit Road TIF

Mr. Harris: The Summit Road TIF is to run a sewer line from Taylor Road to Summit Road. This is a residential TIF. Nothing has been built, but the TIF is there for coming infrastructure.

Mr. Harris made a motion to continue the Summit Road TIF, Mr. Havener seconded the motion; six affirmative votes, no negative votes; the motion stands.

7. Comments and Closing

Mr. Smith adjourned the meeting at 3:40

TAYLOR SQUARE TAX INCREMENT FINANCING

Phase I and II	1st Half 2013	2nd half 2013	1st Half 2014	2nd half 2014	1st Half 2015	2nd half 2015
Total Phase I Collected	606,390.03	627,238.99	168,359.02	585,557.08	702,113.06	658,615.57
Total Phase II Collected	319,477.21	318,987.15	159,691.24	293,373.88	268,447.09	278,224.98
TOTAL COLLECTED	925,867.24	946,226.14	328,050.26	878,930.97	970,560.15	936,840.55
Effective Class II % to School	74.00%	74.00%	74.30%	74.30%	71.00%	71.00%

Subaccounts	1st Half 2013	2nd half 2013	1st Half 2014	2nd half 2014	1st Half 2015	2nd half 2015
Phase I Reserve						
Phase I Debt Service	606,390.03	627,238.99	168,359.02	585,557.08	702,113.06	658,615.57
Phase II School Revenue	236,413.14	236,050.49	118,650.59	217,976.80	190,597.43	197,539.74
Phase II Debt Service	83,064.07	82,936.66	41,040.65	75,397.09	77,849.66	80,685.24
	925,867.24	946,226.14	328,050.26	878,930.97	970,560.15	936,840.55

Fund 970 (TIF)	1st Half 2013	2nd half 2013	1st Half 2014	2nd half 2014	1st Half 2015	2nd half 2015
Fund 970 Beginning Balance	1,134,640.06	884,836.76	991,489.40	523,432.92	459,388.50	1,165,942.80
Total Collected	925,867.24	946,226.14	328,050.26	878,930.97	970,560.15	936,840.55
Paid To Schools	-1,175,670.54	-236,050.49	-796,106.75	-336,627.39	-264,005.84	-388,137.17
Transferred to Debt Service		-603,523.00		-606,348.00		-604,348.00
Debt Payments paid from Tax Revenues	0.00	0.00	0.00	0.00	0.00	
Fund 970 Ending Balance	884,836.76	991,489.40	523,432.92	459,388.50	1,165,942.80	1,110,298.18
Fund 970 reserve	884,836.76	195,382.65		195,382.65		

Payments to School District	1st Half 2013	2nd half 2013	1st Half 2014	2nd half 2014	1st Half 2015	2nd half 2015
Phase II School Revenue (30 days after receipt)	236,413.14	236,050.49	118,650.59	217,976.80	190,597.43	197,539.74
Annual Balance (30 days after calendar year)		**796,106.75**		**264,005.84**		**914,915.53**

Service Payment Deficiencies	2013	2013	2014	2014	2015	2015
Phase I Owner's Parcel (i)		730,539.12		425,159.82		832,949.65
Phase I Property (ii)		1,233,629.02		753,916.11		1,360,728.63
Credited Payments (iii)		1,399,629.75		870,353.84		1,519,263.53
Debt Payment Required		603,523.00		606,348.00		604,348.00
Debt Service Deficiency		0.00		0.00		0.00
Target Deficiency		0.00		0.00		0.00
Amount Due From Owner		0.00		0.00		0.00

C:\Users\jcrawford\Documents\Accounting files\TIF-Taylor Sq

Taylor Square TIF (Reynoldsburg Ordinance 137-98 12/21/1998 & Amended 27-99 03/08/1999) First Year TY 1999 - Last TY 2029 (30yrs max)

TAX YEAR: 2014

Effective Rate 0.076937056

Owner	Phase	TAYLOR SQUARE	TY 2000 Original Base Value	TY 2014 Total Appraised Value	TAXABLE Base Parcel #	TAXABLE Appraised Value	TAXABLE Net Tax Levied (Estimated)	Net Tax As Billed	TIFF (Service Payments) TIFF Parcel #	Appraised TIFF 100% Increase	Service Payment (est)	Service Payment As Billed	Remitted(-) Pen/Int/Del As Billed	Paid 1st Half	Adjustments	Paid 2ndHalf	Balance Due As Billed - (-) Refund Required
2386 Taylor Rd LLC - BW3																	
	II	2386 Taylor Rd	34,410	1,751,410	044-03795.10	34,410	926.34	926.34	044-73795.10	1,717,000	46,235.34	46,235.38		23,117.69		23,117.69	0.00
DDC Hotels Inc																	
	II	Taylor Sq Dr	135600	311,630	044-03794.10	135,600	3,651.44	3,651.42	044-73794.10	176,030	4,740.10	8,520.00		-619.52		-2,994.48	1,126.10
	II	~~2426 Taylor Sq Dr~~	~~171600~~	~~688,370~~	~~044-03794.20~~	~~171,600~~	~~4,620.84~~	~~4,620.84~~	~~044-73794.20~~	~~516,770~~	~~13,915.62~~	~~22,264.82~~	(7,674.76)	~~4,852.93~~		~~-4,891.55~~	~~6,279.46~~
N & D Restaurants Inc																	
	II	NO VALUE ASSIGNED	0	80	044-03794.30	0	0.00	0.00	044-73794.30	80	0.00						0.00
Icebreaker Development LLC - IHop																	
	II	2413 Taylor Rd	179,430	1,478,470	044-03793.30	179,430	4,831.66	4,831.62	044-73793.30	1,299,040	34,980.22	34,980.22		34,980.22			0.00
Reynoldsburg 1031 LLC et al																	
	II	2782 Taylor Rd - Best Buy	69,000	3,603,980	044-03795.01	69,000	1,858.04	1,858.06	044-73795.01	3,534,980	95,189.62	95,189.62	(65,317.95)	-17,723.14		55,466.36	-7,871.55
NOCA Retail Development Ltd OH Retail II LLC (1/27/06)																	
	II	2374 Taylor Sq Dr - Panera Bread	120,430	1,698,450	044-03793.11	120,430	3,242.90	3,242.94	044-73793.11	1,578,020	42,493.12	42,493.12		21,246.56		21,246.56	0.00
	I Ot	2272 Reynoldsburg-Baltimore Rd - Charlies	118,290	1,830,260	044-03793.13	118,290	3,185.20	3,185.22	044-73793.13	1,711,970	46,099.92	46,099.92		23,049.96		23,049.96	0.00
	I Ot	2928 Taylor Rd - Friday's	156,060	1,971,310	044-03793.15	156,060	4,202.32	4,202.32	044-73793.15	1,815,250	48,881.20	48,881.18		24,440.59		24,440.59	0.00
	II	2675 Taylor Rd - Sams (13%)	127,200	4,135,680	044-03795.13	127,200	3,425.24	3,425.24	044-73795.13	4,008,480	107,940.40	107,940.40		53,970.20		53,970.20	0.00
	I	2829-2879 Taylor Rd - NE strip Joannes	156,220	9,055,120	044-03795.30	156,220	4,206.92	4,206.90	044-73795.30	8,898,900	239,629.70	239,629.70		119,814.85		119,814.85	0.00
	I	2923-2973 Taylor Rd - West Strip	198,430	4,374,630	044-03795.40	198,430	5,343.28	5,343.32	044-73795.40	4,176,200	112,456.60	112,456.60		56,228.30		56,228.30	0.00
	I Ot	2200 Reynoldsburg-Baltimore Rd - Smokey Bones	27,000	1,450,000	044-03795.51	27,000	727.06	727.10	044-73795.51	1,423,000	38,318.52	57,283.52		28,641.76		9,676.79	0.00
	I Ot	silver	3,000	80,000	044-03795.52	3,000	80.80	80.82	044-73795.52	77,000	2,073.46	2,073.48		1,036.74		1,036.74	0.00
	II	2891-2913- Taylor Rd - NW strip	105,210	5,166,810	044-03795.60	105,210	2,832.84	2,832.82	044-73795.60	5,061,600	136,298.62	136,298.62		68,149.31		68,149.31	0.00
	I Ot	north silver	2,100	56,000	044-03795.50	2,100	56.94	56.96	044-73795.50	53,900	1,451.82	1,451.80		725.90		725.90	0.00
	II	2783 Taylor Rd - Mattress Store	9,750	1,051,600	044-03795.00	9,750	262.36	262.38	044-73795.00	1,041,850	28,055.10	28,055.14		14,027.57		14,027.57	0.00
	I	2793 Taylor Rd - Walmart	319,200	18,791,680	044-03795.20	319,200	8,595.42	8,595.44	044-73795.20	18,472,480	497,426.54	497,426.54		248,713.27		248,713.27	0.00
	II	Parking Lot / Corner Bldg Babies R Us	29,700	1,282,650	044-03795.14	29,700	800.16	3,241.40	044-73795.14	1,252,950	33,739.22	33,739.98		15,649.39		18,090.59	0.00
Target Corporation																	
	II		0	0		0	0.00			0	0.00						0.00
Fifth Third Bank																	
	I Ot	2883 Taylor Rd	16,950	1,738,070	044-03795.70	16,950	456.24	456.26	044-73795.70	1,721,120	46,346.12	46,346.14		23,173.07		23,173.07	0.00
First Hospitality Company																	
	I Ot	2826 Taylor Rd	19,200	3,321,170	044-03795.90	19,200	517.02	517.04	044-73795.90	3,301,970	88,915.40	88,915.40		44,457.70		44,457.70	0.00
P & S Hotel Group Inc																	
	I Ot	2806 Taylor Rd	22,650	3,525,360	044-03795.80	22,650	610.12	610.12	044-73795.80	3,502,710	94,321.00	94,321.04	150,714.06	109,808.07		81,680.27	53,546.76
Ardmore of Ohio LTD																	
	II	2364Taylor Park Dr - Logan's SH	268,390	1,856,540	044-03791.00	268,390	7,227.48	7,227.46	044-73791.00	1,588,150	42,765.48	42,765.50	19,655.56	41,038.31		21,382.75	0.00
CHARLIES CORNER VENTURES LLC																	
	II	Reynoldsburg Baltimore Rd	4,410	16,000	044-03791.11	4,410	118.50	118.50	044-73791.11	11,590	312.38	312.34		156.17		156.17	0.00
UHA Corporation LLC																	
	II	2312 Taylor Pk - "IDG Jewelers"	124,080	1,273,770	044-03791.20	124,080	3,341.38	3,341.42	044-73791.20	1,149,690	30,958.72	30,958.72		15,479.36		15,479.36	0.00
Frankel Reynoldsburg (Walgreens)																	
	I Ot	2300 Reyynoldsburg Rd	342,810	2,057,630	044-03793.00	342,810	9,230.92	9,230.88	044-73793.00	1,714,820	46,176.86	46,176.86		23,088.43		23,088.43	0.00
Englefield F W IV																	
	I Ot	@ 30% - 2220 Reynoldsburg-Baltimore Rd	260,450	1,323,120	044-03792.00	260,450	7,013.60	7,013.58	044-73792.00	1,062,670	28,615.20	28,615.24		14,307.62		14,307.62	0.00
			673,850	**32,221,430**	**Phase I**	**673,850**	**18,146**	**18,146**	**Phase I**	**31,547,580**	**849,512.84**	**849,512.84**	**0.00**	**424,756.42**	**0.00**	**424,756.42**	**0.00**
			968,510	**17,352,920**	**Phase I Other**	**968,510**	**26,080**	**26,080.30**	**Phase I Other**	**16,384,410**	**441,199.50**	**460,164.58**	**150,714.06**	**292,729.84**	**0.00**	**245,637.07**	**53,546.76**
			1,379,210	**24,315,440**	**Phase II**	**1,379,210**	**37,139.18**	**39,580.44**	**Phase II**	**22,936,230**	**617,623.94**	**629,753.86**	**(53,337.15)**	**274,325.05**	**0.00**	**283,200.53**	**-465.97**
		APPRAISED	**3,021,570**	**73,889,790**		**3,021,570**	**81,365.02**	**83,806.40**		**70,868,220**	**1,908,336.28**	**1,939,431.28**	**97,376.91**	**991,811.31**	**0.00**	**953,594.02**	**53,080.79**

Brice - Main Corridor TIF

Total Net TIF Collections	1st half 2013	2nd Half 2013	1st half 2014	2nd Half 2014	1st Half 2015	2nd Half 2015
Home Depot Settlement	71,215.81	71,215.81	71,777.48	71,777.48	73,582.98	73,582.98
Home Depot 10% Rollback				687.17	0.00	0.00
Walgreens Settlement	32,977.64	32,977.64	33,237.73	33,237.73	34,073.80	34,073.80
Walgreens 10% Rollback				308.72	0.00	0.00
Gross Collection	104,193.45	104,193.45	105,015.21	106,011.10	107,656.78	107,656.78
Less:						
Aud/Treas Fees	1,179.92	1,182.36	1,188.80	1,191.10	1,218.45	1,220.87
Delinquent Tax Collection (5%)	0.00	0.00				
Net Distribution	103,013.53	103,011.09	103,826.41	104,820.00	106,438.33	106,435.91
Effective Class II % to School	62.18%	62.18%	62.44%	62.44%	62.75%	62.75%

Subaccounts	1st half 2013	2nd Half 2013	1st half 2014	2nd Half 2014	1st Half 2015	2nd Half 2015
School Revenue Account	64,053.81	64,052.30	64,829.21	65,449.61	66,790.05	66,788.53
Public Improvement Account	38,959.72	38,958.79	38,997.20	39,370.39	39,648.28	39,647.38
	103,013.53	103,011.09	103,826.41	104,820.00	106,438.33	106,435.91

Distribution to Schools	1st half 2013	2nd Half 2013	1st half 2014	2nd Half 2014	1st Half 2015	2nd Half 2015
Beginning Balance Owed to Schools	61,873.45	0.01	0.00	0.00	5,278.82	66,790.05
Funds Deposited in School Revenue Account	64,053.81	64,052.30	64,829.21	65,449.61	66,790.05	66,788.53
Paid To Schools	125,927.26	64,052.30	64,829.21	60,170.79	5,278.82	66,790.05
Ending Balance Owed to Schools	0.01	0.00	0.00	5,278.82	66,790.05	66,788.54

Fund 971 (Brice - Main TIF)	1st half 2013	2nd Half 2013	1st half 2014	2nd Half 2014	1st Half 2015	2nd Half 2015
Fund 971 Beginning Balance	88,280.03	58,972.42	13,721.26	46,045.71	9,021.92	109,425.25
Total Collected	103,013.53	103,011.09	103,826.41	104,820.00	106,438.33	106,435.91
Debt Service paid for 2003 Bonds	6,393.88	84,209.95	6,672.75	81,673.00	6,035.00	81,035.00
Paid To Schools	125,927.26	64,052.30	64,829.21	60,170.79		72,068.87
Fund 971 Ending Balance	58,972.42	13,721.26	46,045.71	9,021.92	109,425.25	62,757.29

TAX YEAR 2014 STATUS REPORT FOR: TIF REP

PARCEL NUMBER	CURRENT OWNERS NAME	TERMS	TOTAL APPRAISED VALUE	2014 RE TAX	TOTAL TIF VALUE	2014 TIF TAX	TIF PROJECT STATUS	EFFECTIVE YEARS	NOTES
060-004144	HOME DEPOT TIF	100% - 30 YRS	5,400,000	$ 34,686.72	4,370,000	$ 147,165.96	See City Finance Directors Report	2000-2030	
060-008388	WALGREENS TIF	100% - 30 YRS	2,800,000	$ 16,043.44	2,323,600	$ 68,147.60	See City Finance Directors Report	2000-2030	BOR increases for 2012-201 $ 58,662.68 owed on TIF par

This document was last updated on 09/28/2015

Kroger TIF
Fund 972

Total Net TIF Collections	1st half 2013	2nd half 2013	1st half 2014	2nd half 2014	1st half 2015	2nd half 2015
Kroger	110,685.31	37,506.91	37,623.89	37,623.89	39,009.58	39,009.58
Kroger 10% Rollback	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00
Gross Collection	110,685.31	37,506.91	37,623.89	37,623.89	39,009.58	39,009.58
Less:						
Aud/Treas Fees	5,117.72	509.74	492.21	506.50	507.05	520.17
Delinquent Tax Collection (5%)						
Net Distribution	105,567.59	36,997.17	37,131.68	37,117.39	38,502.53	38,489.41

Fund 972 Kroger Tif	1st half 2013	2nd half 2013	1st half 2014	2nd half 2014	1st half 2015	2nd half 2015
Fund 972 Beginning Balance	106,026.48	194,552.21	214,507.52	234,597.34	254,672.87	276,133.54
Total Collected	105,567.59	36,997.17	37,131.68	37,117.39	38,502.53	38,489.41
Debt Service -SIB Loan	17,041.86	17,041.86	17,041.86	17,041.86	17,041.86	17,041.86
Fund 972 Ending Balance	194,552.21	214,507.52	234,597.34	254,672.87	276,133.54	297,581.09

Summit Rd #1
Fund 973

Total Net TIF Collections	1st half 2013	2nd half 2013	1st half 2014	2nd half 2014	1st half 2015	2nd half 2015
Summit Rd #1	0.00	0.00	0.00	0.00	0.00	0.00
Summit Rd #1 10% Rollback	0.00	0.00	0.00	0.00	0.00	0.00
Maple Woods Farms	0.00	0.00	0.00	0.00	0.00	0.00
Maple Woods Farms-10% Rollback	0.00	0.00	0.00	0.00	0.00	0.00
Gross Collection	0.00	0.00	0.00	0.00	0.00	
Less:						
Aud/Treas Fees	0.00	0.00	0.00	0.00	0.00	0.00
Delinquent Tax Collection (5%)						
Net Distribution	0.00	0.00	0.00	0.00	0.00	0.00

Fund 973 Summit Rd #1 Tif	1st half 2013	2nd half 2013	1st half 2014	2nd half 2014	1st half 2015	2nd half 2015
Fund 973 Beginning Balance	5,105.61	5,105.61	5,105.61	5,105.61	5,105.61	5,105.61
Total Collected	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service						
Fund 973 Ending Balance	5,105.61	5,105.61	5,105.61	5,105.61	5,105.61	5,105.61

Taylor Rd Tif #1
Fund 974

Total Net TIF Collections	1st half 2013	2nd half 2013	1st half 2014	2nd half 2014	1st half 2015	2nd half 2015
Taylor Chase	11,092.62	7,717.27	9,845.74	6,330.42	10,252.31	7,393.04
	0.00	0.00	0.00	0.00		
	0.00	0.00	0.00	0.00	0.00	0.00
Gross Collection	11,092.62	7,717.27	9,845.74	6,330.42	10,252.31	7,393.04
Less:						
Aud/Treas Fees	185.86	122.77	106.65	85.00	149.48	98.44
Delinquent Tax Collection (5%)						
Net Distribution	10,906.76	7,594.50	9,739.09	6,245.42	10,102.83	7,294.60

Fund 974 Taylor Rd-1 Tif	1st half 2013	2nd half 2013	1st half 2014	2nd half 2014	1st half 2015	2nd half 2015
Fund 974 Beginning Balance	82,090.75	92,997.51	100,592.01	110,331.10	116,576.52	126,679.35
Total Collected	10,906.76	7,594.50	9,739.09	6,245.42	10,102.83	7,294.60
Debt Service						
Fund 974 Ending Balance	92,997.51	100,592.01	110,331.10	116,576.52	126,679.35	133,973.95

Taylor Rd Tif #2
Fund 975

Total Net TIF Collections	1st half 2013	2nd half 2013	1st half 2014	2nd half 2014	1st half 2015	2nd half 2015
Park National Bank	0.00	0.00	0.00	0.00	0.00	0.00
Glen O Bard	752.75	0.00	367.19	367.19	758.61	0.00
	0.00	0.00	0.00	0.00	0.00	0.00
Gross Collection	752.75	0.00	367.19	367.19	758.61	0.00
Less:						
Aud/Treas Fees	9.89	0.00	4.78	4.89	9.83	0.00
Delinquent Tax Collection (5%)						
Net Distribution	742.86	0.00	362.41	362.30	748.78	0.00

Fund 975 Taylor Rd-2 Tif	1st half 2013	2nd half 2013	1st half 2014	2nd half 2014	1st half 2015	2nd half 2015
Fund 975 Beginning Balance	11,260.38	12,003.24	12,003.24	12,365.65	12,727.95	13,476.73
Total Collected	742.86	0.00	362.41	362.30	748.78	0.00
Debt Service						
Fund 975 Ending Balance	12,003.24	12,003.24	12,365.65	12,727.95	13,476.73	13,476.73

Attachment: 2015 Licking Co TIRC Financial Reports (1225 : TIRC Renewals)

CITY OF REYNOLDSBURG

AGENDA

REYNOLDSBURG 2015 TIRC
WEDNESDAY, SEPTEMBER 30, 2015

PLACE: 2nd FLOOR, MAIN CONFERENCE ROOM
7232 E. MAIN ST, REYNOLDBURG, OH 43068

A. FRANKLIN COUNTY; BRICE ROAD TIRC; 2:30 – 2:45 P.M.

1. Brian Katz, Franklin County Auditor's Office
2. Approval of 2014 Minutes
3. Brice Road TIF
4. Comments and Closing

B. FAIRFIELD COUNTY; TAYLOR SQUARE TIRC; 3:00 – 3:15 P.M.

1. Ed Laramee, Fairfield County Deputy Auditor
2. Approval of 2014 Minutes
3. Taylor Square TIF
4. Comments and Closing

C. LICKING COUNTY; KROGER/SUMMIT ROAD TIRC; 3:30 – 3:45 P.M.

1. Michael Smith, Licking County Auditor
2. Approval of 2014 Minutes
3. Kroger TIF
4. Taylor Road TIF #1
5. Taylor Road TIF #2
6. Summit Road TIF
7. Comments and Closing

<u>Mayor's Office</u>
Brad McCloud
7232 E. Main Street
Reynoldsburg OHIO 43068
Phone

ORDINANCE REQUEST

DATE: **November 9, 2015**

TO: **Finance Committee**

RE: ORDINANCE UNAPPROPRIATING $20,000 FROM ACCOUNT 110.595.5371 (GENERAL & ADMINISTRATIVE, ELECTION EXPENSES) AND APPROPRIATE $20,000.00 TO ACCOUNT 110.522.5332 (MAYOR'S OFFICE, LEGAL EXPENSES) FROM THE UNAPPROPRIATED GENERAL FUND, AND DECLARING AN EMERGENCY.

Emergency/Suspension: Emergency

Emergency - Financial needs of City's government.

To ensure enough funding is available for legal services

Request Council unappropriate from the appropriated fund 110.595.5371 (Election Expense to 110.522.5332 (Legal Services) $20,000.00.

<u>Development Department</u>
Dan Havener
7232 E. Main Street
Reynoldsburg OHIO 43068
614-322-6831 Phone

ORDINANCE REQUEST

DATE:	**November 9, 2015**
TO:	**Service Committee**
RE:	ORDINANCE TO AMEND THE OFFICIAL ZONING MAP OF THE CITY OF REYNOLDSBURG ADOPTED BY ORDINANCE NO. 131-95 ON NOVEMBER 27, 1995 AND AS SUBSEQUENTLY AMENDED - Refugee Road Southwest, Reynoldsburg, Ohio, from Unzoned/Agriculture to AR-3- Multiple Family Residence District, applicant, Drew McClain.

Rezoning request

CITY OF REYNOLDSBURG

Planning and Zoning Division
City of Reynoldsburg
7232 East Main Street
Reynoldsburg, Ohio

Application #: 172014
Permit #:
Date Submitted: 10/28/15
Fee Amount: $1000.00
☒ Paid: 22261

PLANNING COMMISSION APPLICATION

II. PROPERTY INFORMATION

Property Address/Name of Plat: Refugee Rd. SW Reynoldsburg, Oh. 43068

Description of Location *for Preliminary and Final Plat only:* 11.222 AC. Sec 4, R20, T16 Etna Township

Parcel ID(s): 115-026616-00.001

Number of Lots: One

Present Zoning: Un-Zoned

Present Use: Agriculture

Complete Where Applicable:

Engineer/Surveyor: Jobes Henderson & Associates

Builder: McClain Development

FOR REZONING ONLY

Proposed Zoning: AR-3

Size of Area to be Rezoned: 11.222 AC

Existing Structures: none

Proposed Use: Assisted Living

III. PROPERTY OWNER OF RECORD

Property Owner Name(s): SRJ Properties of Ohio LLC.

Property Owner Address(s): 11000 Twp. Hwy. 133, Nevada, Ohio 44849

IV. APPLICANT INFORMATION

Applicant Name: Drew McClain

Applicant Address: 29 W. Locust Street; Newark, OH 43055

Applicant Phone Number: 740.345.3700

Applicant Email: dmcclain@jmcclainco.com

I. PROJECT TYPE

- ☐ **Subdivision Without Plat** ($150 Residential/$250 Commercial)
- ☐ **Preliminary Plat** ($750 + $50 per lot)
- ☐ **Final Plat** ($750 + $50 per lot)
- ☒ **Rezoning** ($750 Residential/$1,000 Other)

Applicant Signature: DrewMcCl

Date: 10/29/15

OFFICE USE ONLY

Additional Notes:

Zoning Information
- ☐ Historic District
- ☐ CC Overlay

Additional Requirements
- ☐ Building Permit

Meeting Date:

Meeting Results
- ☐ Approved:
- ☐ Tabled
- ☐ Denied

Planner Initials: Date:

SITE DATA

TOTAL ACREAGE: 11.222 ACRES (0.776 ACRES IN R/W)
PIN: 115-026616, 00.001
ZONING: CURRENTLY UN-ZONED
EXISTING USE: AGRICULTURE
PROPOSED USE: RESIDENTIAL (ASSISTED LIVING)
BUILDING AREA: 54,750 SF (FUTURE ADDITION 21,000 SF)
TOTAL BUILD AREA: 4.88 ACRES
SITE DENSITY: 4879 SF/ACRE

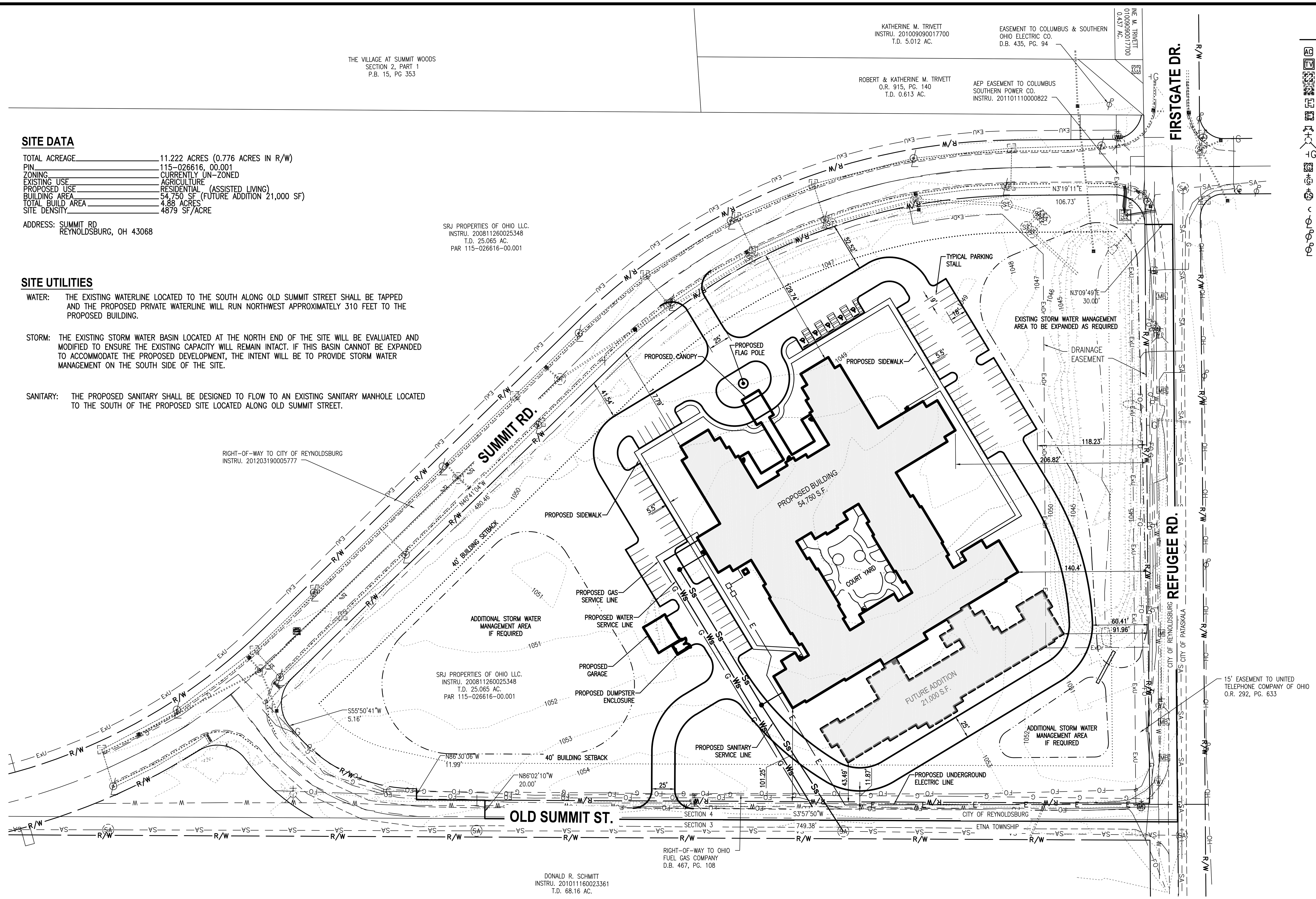
ADDRESS: SUMMIT RD
REYNOLDSBURG, OH 43068

SITE UTILITIES

WATER: THE EXISTING WATERLINE LOCATED TO THE SOUTH ALONG OLD SUMMIT STREET SHALL BE TAPPED AND THE PROPOSED PRIVATE WATERLINE WILL RUN NORTHWEST APPROXIMATELY 310 FEET TO THE PROPOSED BUILDING.

STORM: THE EXISTING STORM WATER BASIN LOCATED AT THE NORTH END OF THE SITE WILL BE EVALUATED AND MODIFIED TO ENSURE THE EXISTING CAPACITY WILL REMAIN INTACT. IF THIS BASIN CANNOT BE EXPANDED TO ACCOMMODATE THE PROPOSED DEVELOPMENT, THE INTENT WILL BE TO PROVIDE STORM WATER MANAGEMENT ON THE SOUTH SIDE OF THE SITE.

SANITARY: THE PROPOSED SANITARY SHALL BE DESIGNED TO FLOW TO AN EXISTING SANITARY MANHOLE LOCATED TO THE SOUTH OF THE PROPOSED SITE LOCATED ALONG OLD SUMMIT STREET.



LEGEND

AC UNIT	POWER/TELEPHONE POLE	O.H.F. DRILL HOLE FND.
CABLE TV PEDESTAL	SANITARY CLEANOUT	GOV. DISK FND.
CATCH BASIN	SANITARY MANHOLE	I.P.F. IRON PIN FND.
CURB INLET	SIGN	I.P.S. IRON PIN SET
ELECTRIC BOX	STORM MANHOLE	P.F. IRON PIPE FND.
ELECTRIC METER	TELEPHONE MANHOLE	P.S. IRON PIPE SET
FIRE DEPT. CONNECTION	TELEPHOLE PEDESTAL	M.N.F. MAG NAIL FND.
FIRE HYDRANT	TELEPHONE POLE	CONC. MON. FND.
GAS LINE MARKER	WATER METER	MON. BOX FND.
GAS METER	WATER VALVE (MAIN)	MINE SPIKE FND.
GAS VALVE (MAIN)	WATER VALVE (SERVICE)	P.K.F. P.K. NAIL FND.
GAS VALVE (SERVICE)	TEL UTILITY MARKER	P.K.S. P.K. NAIL SET
GUY WIRE	WYE POLE	RR SPIKE FND.
LIGHT POLE	YARD DRAIN	SECTION COR. FND.
POWER POLE	YARD LIGHT	STONE FND.
POWER/LIGHT POLE		T.B.F. T-BAR FND.

CATV — UGND. CABLE	ExA — EX. AERIAL ESMT.
T — UGND. COMMUN.	ExCh — EX. CHANNEL ESMT.
E — UGND. ELECTRIC	ExC — EX. CONSERVATION ESMT.
FO — UGND. FIBER OPTIC	ExDr — EX. DRAINAGE ESMT.
G — UGND. GAS	ExFL — EX. FLOWAGE ESMT.
SAN — UGND. SANITARY SEWER	ExLA — EX. LIMITED ACCESS ESMT.
SS — UGND. SANITARY SERVICE	ExRR — EX. RAILROAD ESMNT.
UGND. STORM SEWER	ExSH — EX. STD. HIGHWAY ESMT.
W — UGND. WATER	ExSL — EX. SLOPE ESMT.
WS — UGND. WATER SERVICE	ExU — EX. UTILITY ESMT.
OH — OVERHEAD LINES	R/W — EX. RIGHT-OF-WAY
X — FENCE	LA-R/W — EX. LIMITED ACCESS RIGHT-OF-WAY
PROPERTY LINE	

HORIZONTAL SCALE IN FEET
0 60 120

PROJECT OWNER / DEVELOPER

THE JERRY McCLAIN COMPANY INC.
29 WEST LOCUST ST., NEWARK, OH. 43055
P: 740-345-3700

ARCHITECTS

JOE TREPICONE
TREPICONE & ASSOCIATE ARCHITECTS
5409 CARSON PI., POWELL, OH. 43065
P: (614) 358-4500

PLANS PREPARED BY:

Jobes Henderson & ASSOCIATES
59 GRANT STREET, NEWARK, OH. 43055
P: 740-344-5451

JAMES ROBERTS, PE 52927 DATE

10/23/2015 10:26 AM j:\2015\15214 mcclain reynoldsburg\02 summit rd\dwg\sheets\development pdn.dwg tsmith

DRAWN	CHECKED	DATE
TJS	JLL	10-31-2015

NO. | DATE | PLAN ISSUE/REVISION

Jobes Henderson & ASSOCIATES
Engineering | Surveying | Environmental
59 Grant Street
Newark, Ohio 43055
PH: (740) 344-5451
www.jobeshenderson.com

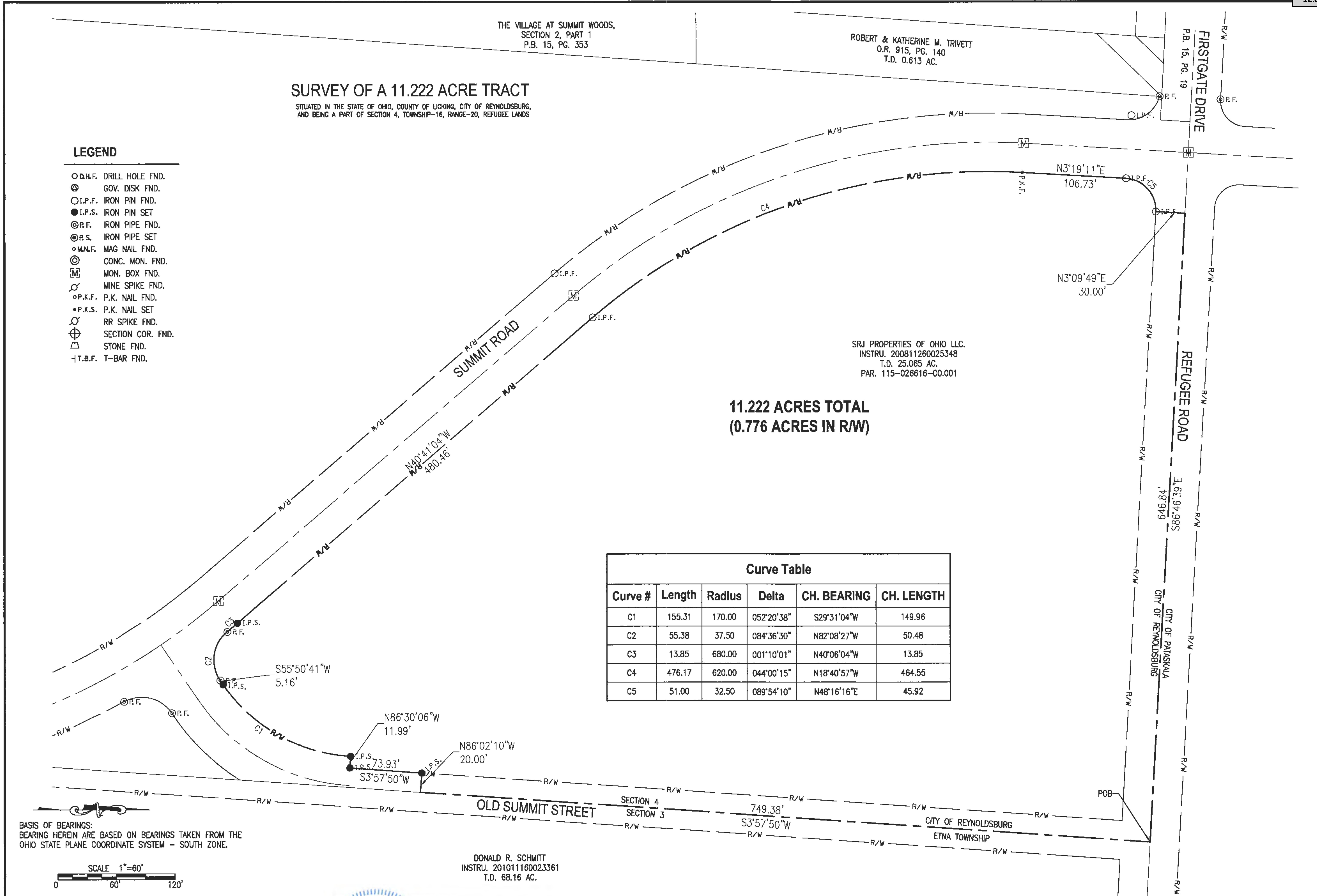
THE INN REYNOLDSBURG
ASSISTED LIVING FACILITY
DEVELOPMENT PLAN

JOB NUMBER: 15214.01

1

SURVEY OF A 11.222 ACRE TRACT

SITUATED IN THE STATE OF OHIO, COUNTY OF LICKING, CITY OF REYNOLDSBURG, AND BEING A PART OF SECTION 4, TOWNSHIP-16, RANGE-20, REFUGEE LANDS



LEGEND

- O D.H.F. DRILL HOLE FND.
- GOV. DISK FND.
- O I.P.F. IRON PIN FND.
- ● I.P.S. IRON PIN SET
- P.F. IRON PIPE FND.
- P.S. IRON PIPE SET
- M.N.F. MAG NAIL FND.
- CONC. MON. FND.
- MON. BOX FND.
- MINE SPIKE FND.
- P.K.F. P.K. NAIL FND.
- P.K.S. P.K. NAIL SET
- RR SPIKE FND.
- SECTION COR. FND.
- STONE FND.
- T.B.F. T-BAR FND.

Curve Table

Curve #	Length	Radius	Delta	CH. BEARING	CH. LENGTH
C1	155.31	170.00	052°20'38"	S29°31'04"W	149.96
C2	55.38	37.50	084°36'30"	N82°08'27"W	50.48
C3	13.85	680.00	001°10'01"	N40°06'04"W	13.85
C4	476.17	620.00	044°00'15"	N18°40'57"W	464.55
C5	51.00	32.50	089°54'10"	N48°16'16"E	45.92

BASIS OF BEARINGS:
BEARING HEREIN ARE BASED ON BEARINGS TAKEN FROM THE OHIO STATE PLANE COORDINATE SYSTEM - SOUTH ZONE.

SCALE 1"=60'
0 60' 120'

NOTES:
OCCUPATIONAL LINES HAVE NOT BEEN LOCATED IN THE FIELD AND ARE NOT REPRESENTED ON THIS SURVEY.
THIS SURVEY WAS PREPARED WITHOUT THE BENEFIT OF A TITLE POLICY, THERE MAY BE EASEMENTS OR RIGHT-OF-WAY WHICH EXIST THAT ARE NOT SHOWN.

PERTINENT DOCUMENTS USED
LICKING COUNTY TAX MAPS
LICKING COUNTY PLAT RECORDS
FLOOD INSURANCE RATE MAPS
ALL RECORDED INFORMATION SHOWN WERE USED AS SOURCE DOCUMENTS.

COMMUNITY PANEL NO.: 39089C0407H
FLOOD ZONE: "X" (NON-FLOOD)
EFFECTIVE DATE: MAY 2, 2007

STATE OF OHIO JEREMY LEWIS VAN OSTRAN 8283 REGISTERED SURVEYOR

JEREMY L. VAN OSTRAN P.S. 8283

RECERTIFIED
Foundation Survey Ord. No. Date:
Final Survey Ord. No. Date:
Drawing j:/2015/15214/02/dwg/basemaps/1521402RM001.dwg
REVISED
DRAWN: JLK
CHECKED: JLV
F.B.

Jobes Henderson & ASSOCIATES
Breaking Ground | Breaking Boundaries
Tel: 740.344.5451
Fax: 740.344.5746
59 Grant Street
Newark, Ohio 43055
www.jobeshenderson.com

THE INN
SUMMIT ROAD
REYNOLDSBURG, OHIO

DWG. NO. 15214.02
DATE: 10-07-15
SHT. 1 OF 1

DESCRIPTION FOR A 11.222 ACRE TRACT

Situated in the State of Ohio, County of Licking, City of Reynoldsburg, being a part of Section 4, Township-16, Range-20, Refugee Lands and being a part of that 25.065 acre tract (Parcel Number 115-026616-00.001) as conveyed to SRJ Properties of Ohio LLC. as recorded in Instrument Number 200811260025348, all references being to those of record in the Recorder's Office, Licking County, Ohio, said 11.222 acre tract being more particularly bounded and described as follows:

Beginning at a point marking the intersection of the centerline of Refugee Road and the centerline of Old Summit Road, the same being the northeasterly corner of Section 4

Thence along the centerline of Old Summit Road and the easterly line of Section 4, **South 03°57’50” West, 749.38 feet** to a point;

Thence leaving said centerline, **North 86°02’10” West, 20.00 feet** to an iron pin set in the existing westerly right-of-way line of Old Summit Road;

Thence along said existing right-of-way line the following five (5) courses and distances;

South 03°57’50” West, 73.93 feet to an iron pin set;

North 86°30’06” West, 11.99 feet to an iron pin set;

Southwesterly along the arc of a curve to the right **(Radius = 170.00’, Delta = 52°20’38”, Arc length = 155.31’)** a chord being and distance of **South 29°31’04” West, 149.96 feet** to an iron pin set an point of tangency;

South 55°50’41” West, 5.16 feet to an iron pipe found; and . . .

Northwesterly along the arc of a curve to the right **(Radius = 37.50’, Delta = 84°36’30”, Arc length = 55.38’)** a chord being and distance of **North 82°08’27” West, 50.48 feet** to an iron pipe found in the easterly right-or-way line of Summit Road;

Thence along said easterly right-of-way line the following six (6) courses and distances;

Northwesterly along the arc of a curve to the left **(Radius = 680.00’, Delta = 01°10’01”, Arc length = 13.85’)** a chord being and distance of **North 40°06’04” West, 13.85 feet** to an iron pin set;

DESCRIPTION FOR A 11.222 ACRE TRACT
Page 2

North 40°41'04" West, 480.46 feet to an iron pin found marking a point of curvature;

Northwesterly along the arc of a curve to the right **(Radius = 620.00', Delta = 44°00'15", Arc length = 476.17')** a chord being and distance of **North 18°40'57" West, 464.55 feet** to a PK nail found marking a point of tangency;

North 03°19'11" East, 106.73 feet to to an iron pin found marking a point of curvature;

Northeasterly along the arc of a curve to the right **(Radius = 32.50', Delta = 89°54'10", Arc length = 51.00')** a chord being and distance of **North 48°16'16" East, 45.92 feet** to an iron pin found in the in the southerly right-of-way line of Refugee Road; and . . .

North 03°09'49" East, 30.00 feet to a point in the centerline of Refugee Road;

Thence along said centerline, **South 86°46'39" East, 646.84 feet** to the **Point of Beginning** and containing **11.222 acres** total, **0.776 acres** contained within right-of-way, more or less, according to a survey conducted by Jobes Henderson and Associates, Inc. in September of 2015.

The bearings in the above description are based on the Ohio State Plane Coordinate System, South Zone.

All iron pins set are 5/8" in diameter rebar by 30" in length with red identification caps marked "J&H, PS 8283".

Subject to all valid and existing easements, restrictions and conditions of record.

STATE OF OHIO
JEREMY LEWIS VAN OSTRAN 8283
REGISTERED SURVEYOR
10/7/15

October 7, 2015
J:/2015/15224/02/survey/legals/11.222 ACRES

Jeremy L. Van Ostran, P.S.
Surveyor No. 8283

3. Facilities Demand Worksheet

(To be completed for Major Site Plans, Re-Zoning, and Plot, Grade, & Utility Plan Applications[1])

1. Water:
   a. What will the total demand for water be in gallons per day (gpd) for this proposed site improvement? 5097 gpd (158,000 GALLONS PER MONTH)

   b. How much pressure is required? 60-80 psi

   Coordinate with the Director of Engineering to determine if a Water Usage/Flow Study is required (614.322.6884).

2. Sanitary Sewer:
   a. What will the total anticipated flow in gallons per day for this proposed site improvement?

   4995 gpd (154,840 GALLONS PER MONTH)

   Coordinate with the Department of Engineering to determine if a Utility Study is required (614.322.6884).

3. Traffic:
   a. Definitions:
      i. Traffic Access Study: This type of study is to be used for small scale projects generating 50- 200 trip ends during the peak hour of the adjacent street or during the peak hour of the generator, whichever is higher. These studies are applicable to projects that do not have a significant impact on the overall transportation system, but will have impacts on site access points. Analysis is typically limited to review of access point location, type, and size. Analysis of turn lane requirements on the public road at the proposed access point may also be reviewed.

      ii. Traffic Impact Study: An impact study is to be completed for uses that generate more than 200 trip ends during the peak hour of the adjacent street or during the peak hour of the generator, whichever is higher. This type of evaluation usually includes all access points and nearby intersections. The scope of the Traffic Impact Study is to be determined by affected agencies and the Applicant.

      iii. Regional Traffic Analysis: This type of analysis is suited for large scale or groups of smaller projects that impact a large geographical area significant enough in the judgment of City to require an evaluation of impacts on a Comprehensive or Thoroughfare Plan Scale. Road segments, intersections, and perhaps alternative road networks shall be analyzed and long term needs identified. The scope is to be determined by affected agencies and the Applicant.

b. What are the anticipated Average Daily Traffic (ADT), Generator Peak Traffic, Adjacent Street Peak Traffic volumes, generated by the site improvement and what are the Peak Hours of operation (using ITE Trip Generation Manual).

210 ADT

Generator Peak	Adjacent Street Peak	Peak Hour
15 AM	12 AM	15 AM
29 PM	18 PM	29 PM

c. Is rezoning being requested that will generate 200 or more peak hour trip ends that the current zoning does not anticipate?

__________ Yes, Traffic Impact Study or Regional Traffic analysis is required.

X No, Traffic Access Study Required.

d. Check the following as applicable to the site development:

X Rezoning

__________ There are less than 200 Peak Hour trips anticipated (Traffic Access Study is required)

__________ There are 200 or more Peak Hour trips anticipated (Traffic Impact Study or Regional Traffic Study is required).

e. The information presented in this section is to assist the Applicant with the requirements for Traffic Analysis within the City Of Reynoldsburg. The Village reserves the right to change these requirements if special conditions exist. If a Traffic Impact Statement or Regional Traffic Analysis is required, the Applicant and the Engineer must schedule a scope verification meeting with the Village and any other local, state, or federal agencies affected by the proposed site improvements.

I certify that the information provided with this application is correct and accurate to the best of my knowledge, in filing this Application with the City of Reynoldsburg.

____________________ ________________

Applicant's Signature Date

Assisted Living
(254)

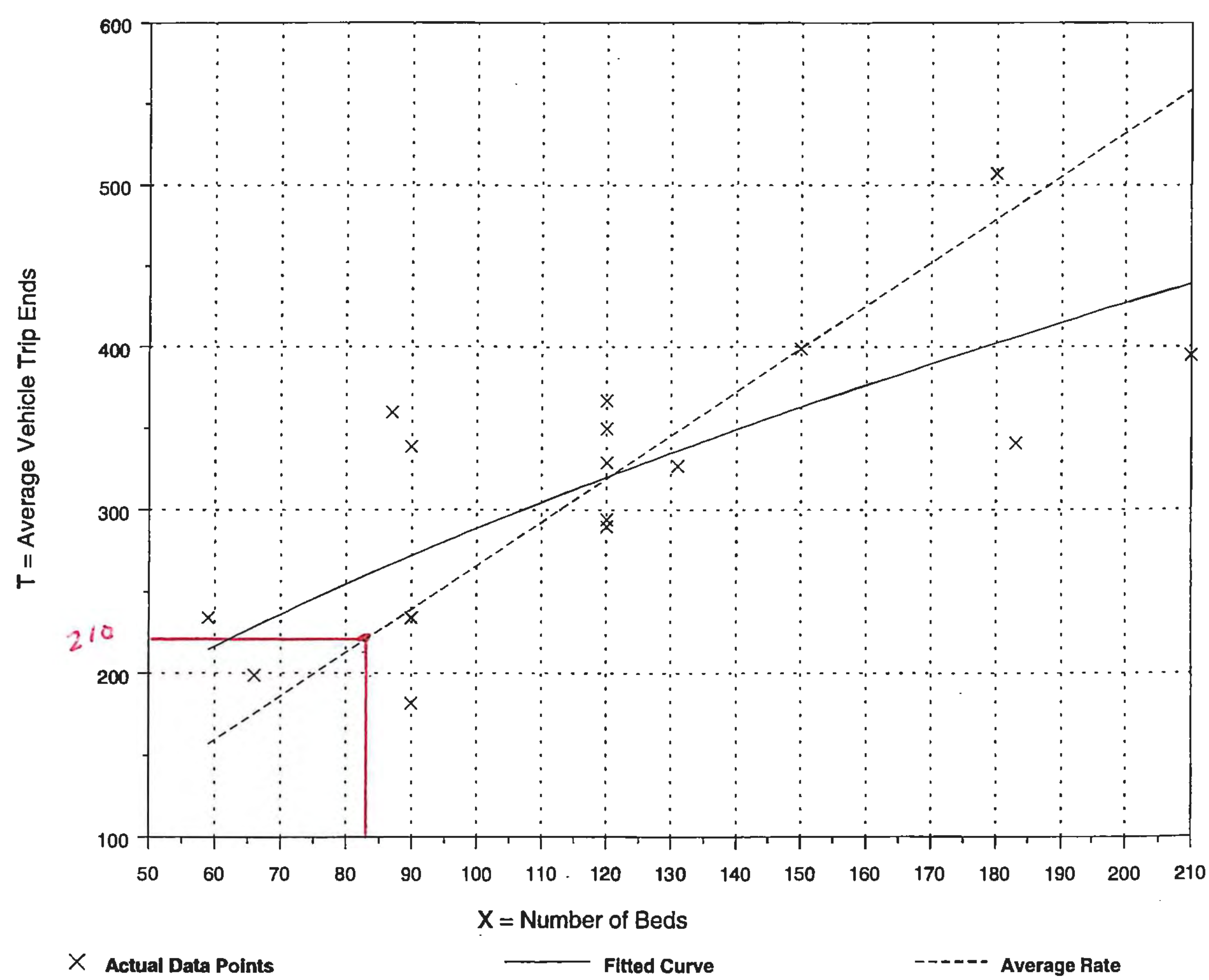
Average Vehicle Trip Ends vs: Beds
On a: Weekday

Number of Studies: 16
Average Number of Beds: 121
Directional Distribution: 50% entering, 50% exiting

Trip Generation per Bed

Average Rate	Range of Rates	Standard Deviation
2.66	1.86 - 4.14	1.74

Data Plot and Equation



Fitted Curve Equation: $\ln(T) = 0.56 \ln(X) + 3.07$ $R^2 = 0.55$

Attachment: App#172014 (1234 : Rezoning 172014 Refugee Rd SW)

Assisted Living
(254)

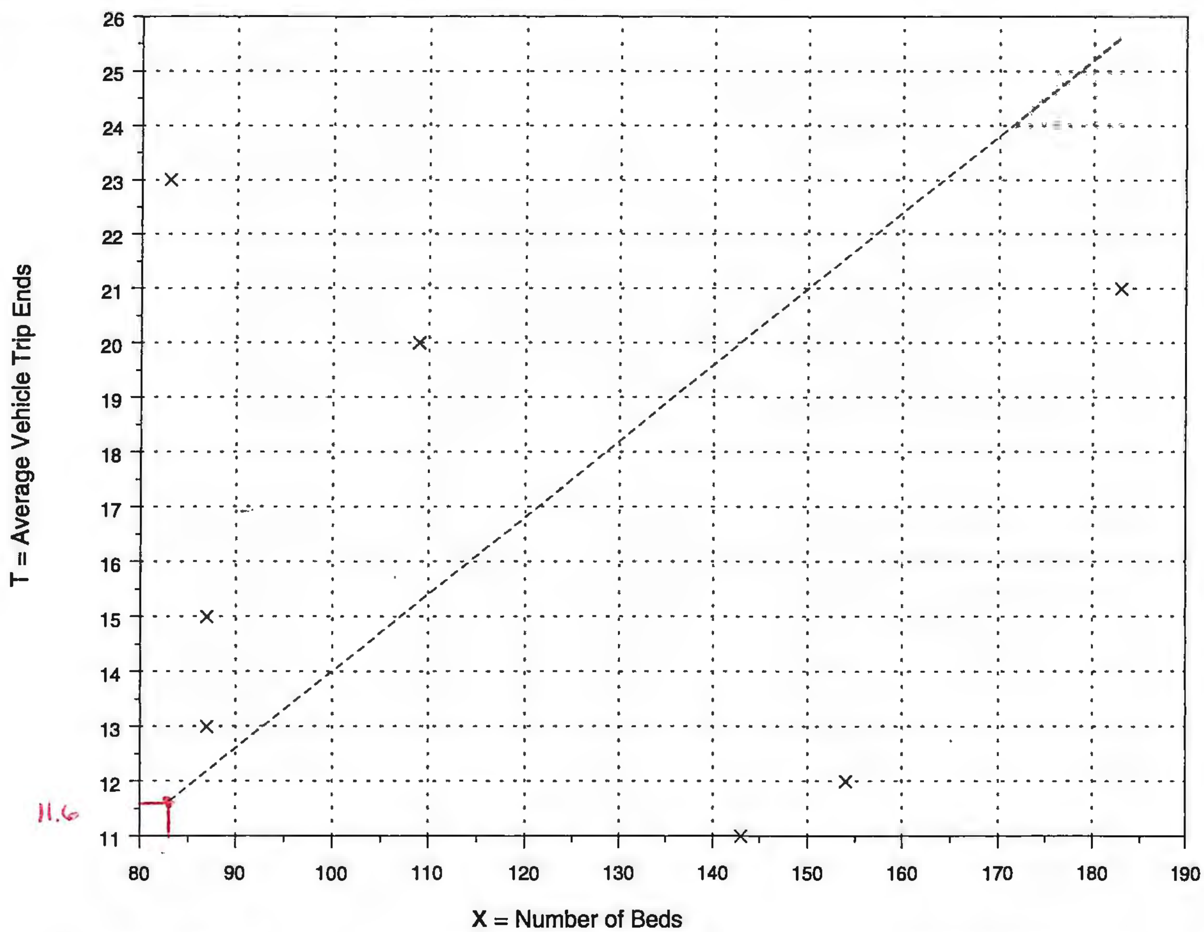
Average Vehicle Trip Ends vs: **Beds**
On a: **Weekday,**
Peak Hour of Adjacent Street Traffic,
One Hour Between 7 and 9 a.m.

Number of Studies: 7
Average Number of Beds: 121
Directional Distribution: 65% entering, 35% exiting

Trip Generation per Bed

Average Rate	Range of Rates	Standard Deviation
0.14	0.08 - 0.28	0.37

Data Plot and Equation



× **Actual Data Points**

------ **Average Rate**

Fitted Curve Equation: Not given

R^2 = ****

Assisted Living
(254)

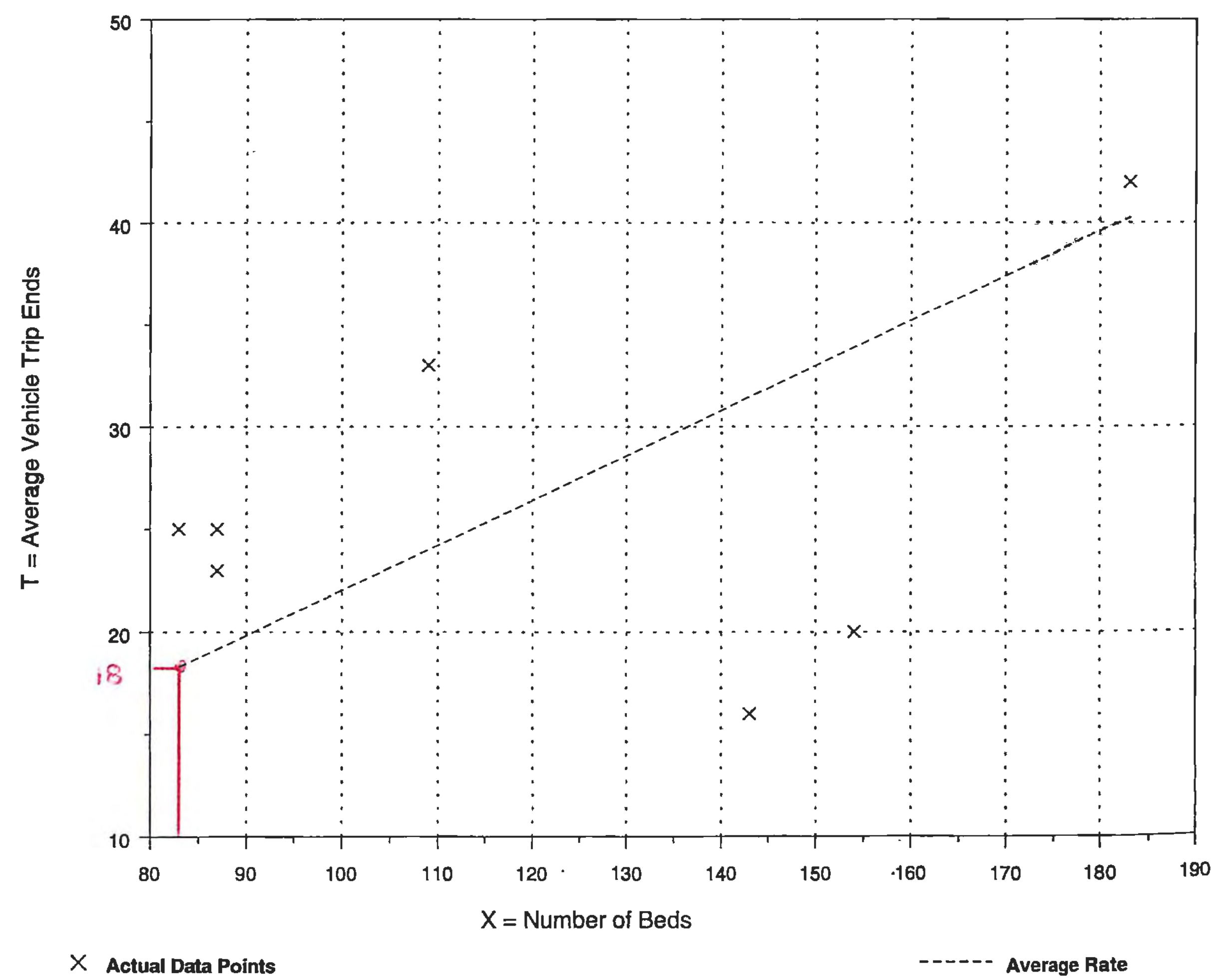
Average Vehicle Trip Ends vs: **Beds**
On a: **Weekday,**
Peak Hour of Adjacent Street Traffic,
One Hour Between 4 and 6 p.m.

Number of Studies: 7
Average Number of Beds: 121
Directional Distribution: 44% entering, 56% exiting

Trip Generation per Bed

Average Rate	Range of Rates	Standard Deviation
0.22	0.11 - 0.30	0.47

Data Plot and Equation



Fitted Curve Equation: Not given R^2 = ****

Assisted Living
(254)

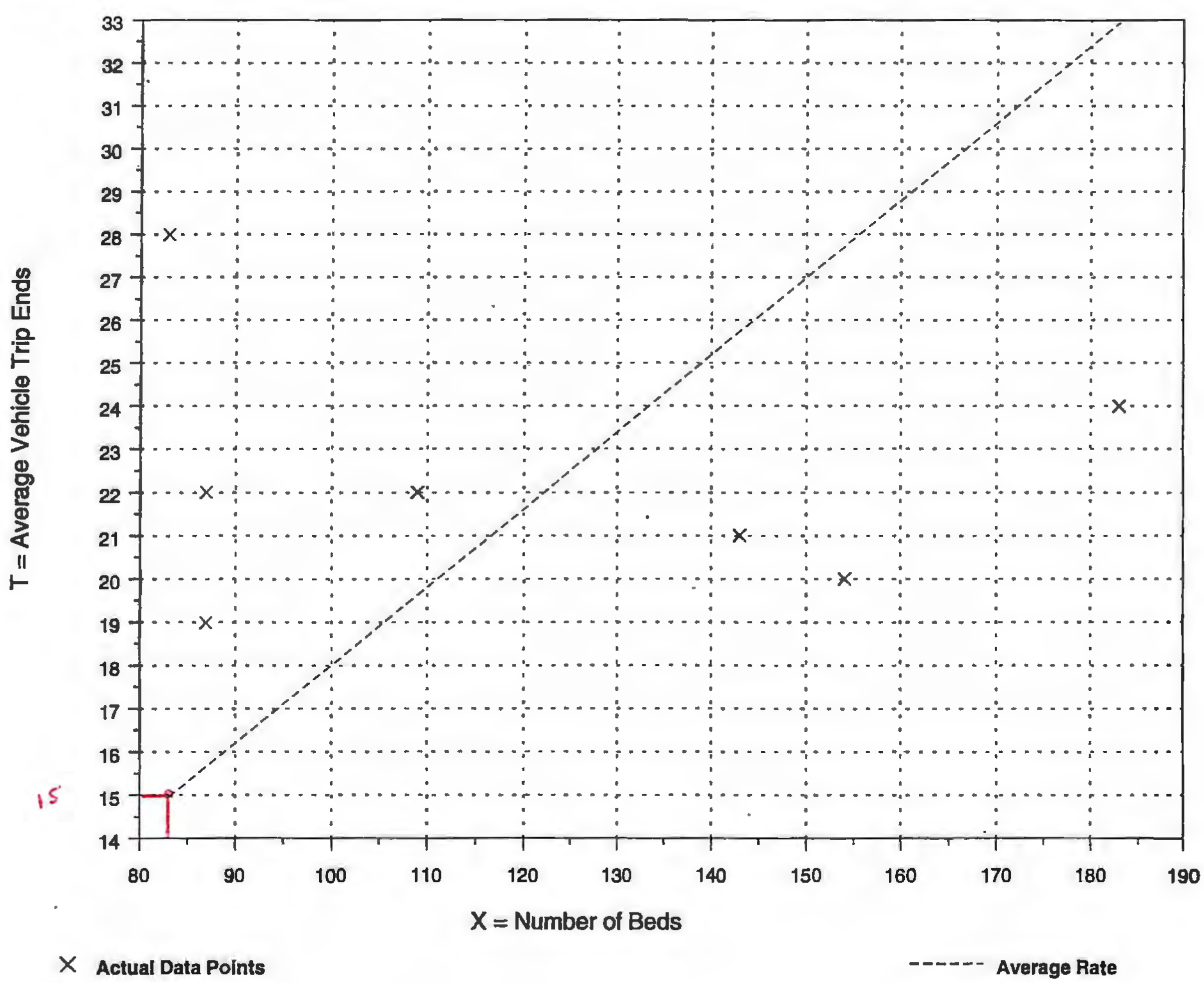
Average Vehicle Trip Ends vs: **Beds**
On a: **Weekday,**
A.M. Peak Hour of Generator

Number of Studies: 7
Average Number of Beds: 121
Directional Distribution: 67% entering, 33% exiting

Trip Generation per Bed

Average Rate	Range of Rates	Standard Deviation
0.18	0.13 - 0.34	0.43

Data Plot and Equation



Fitted Curve Equation: Not given R^2 = ****

Assisted Living
(254)

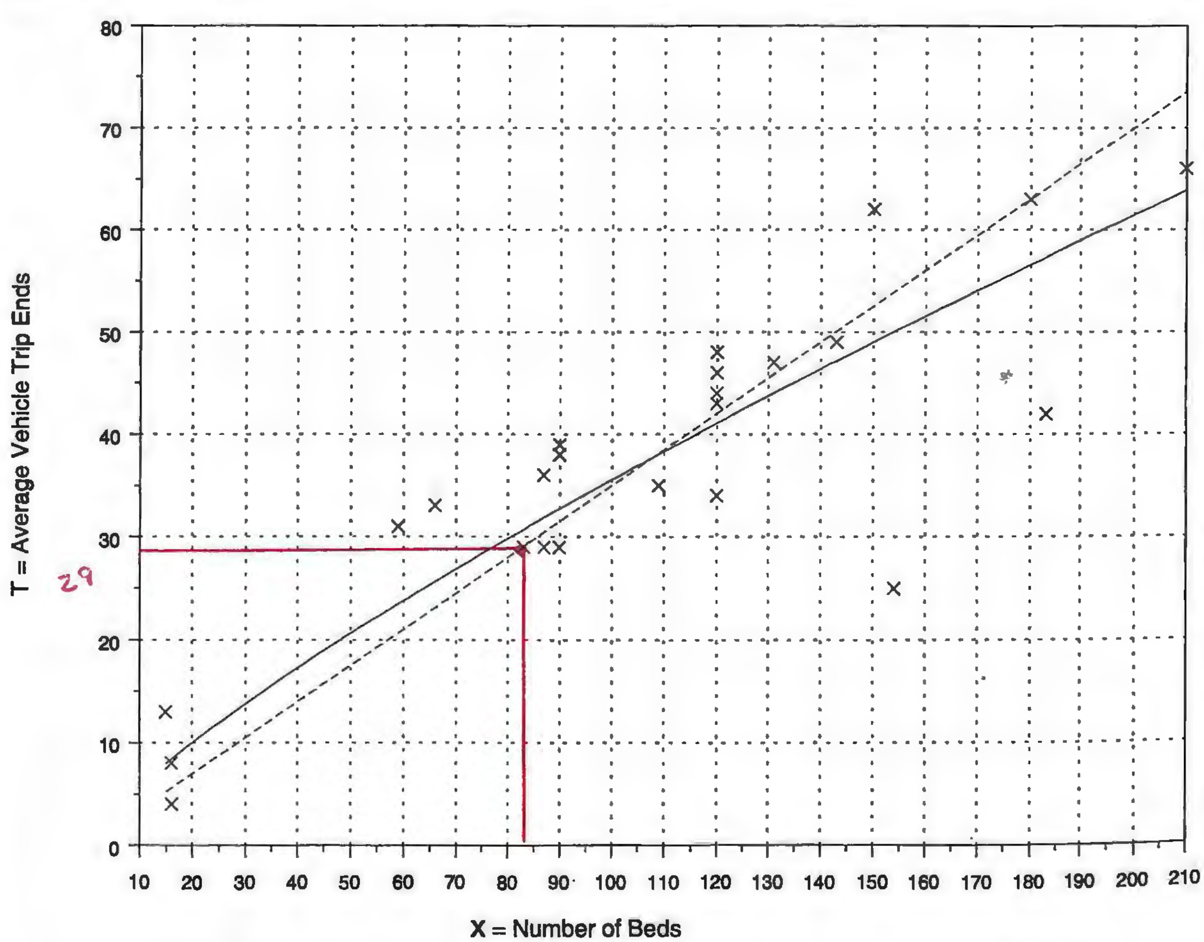
Average Vehicle Trip Ends vs: **Beds**
On a: **Weekday,**
P.M. Peak Hour of Generator

Number of Studies: 24
Average Number of Beds: 107
Directional Distribution: 47% entering, 53% exiting

Trip Generation per Bed

Average Rate	Range of Rates	Standard Deviation
0.35	0.16 - 0.87	0.59

Data Plot and Equation



Fitted Curve Equation: $Ln(T) = 0.79 Ln(X) - 0.06$ $R^2 = 0.82$

Assisted Living
(254)

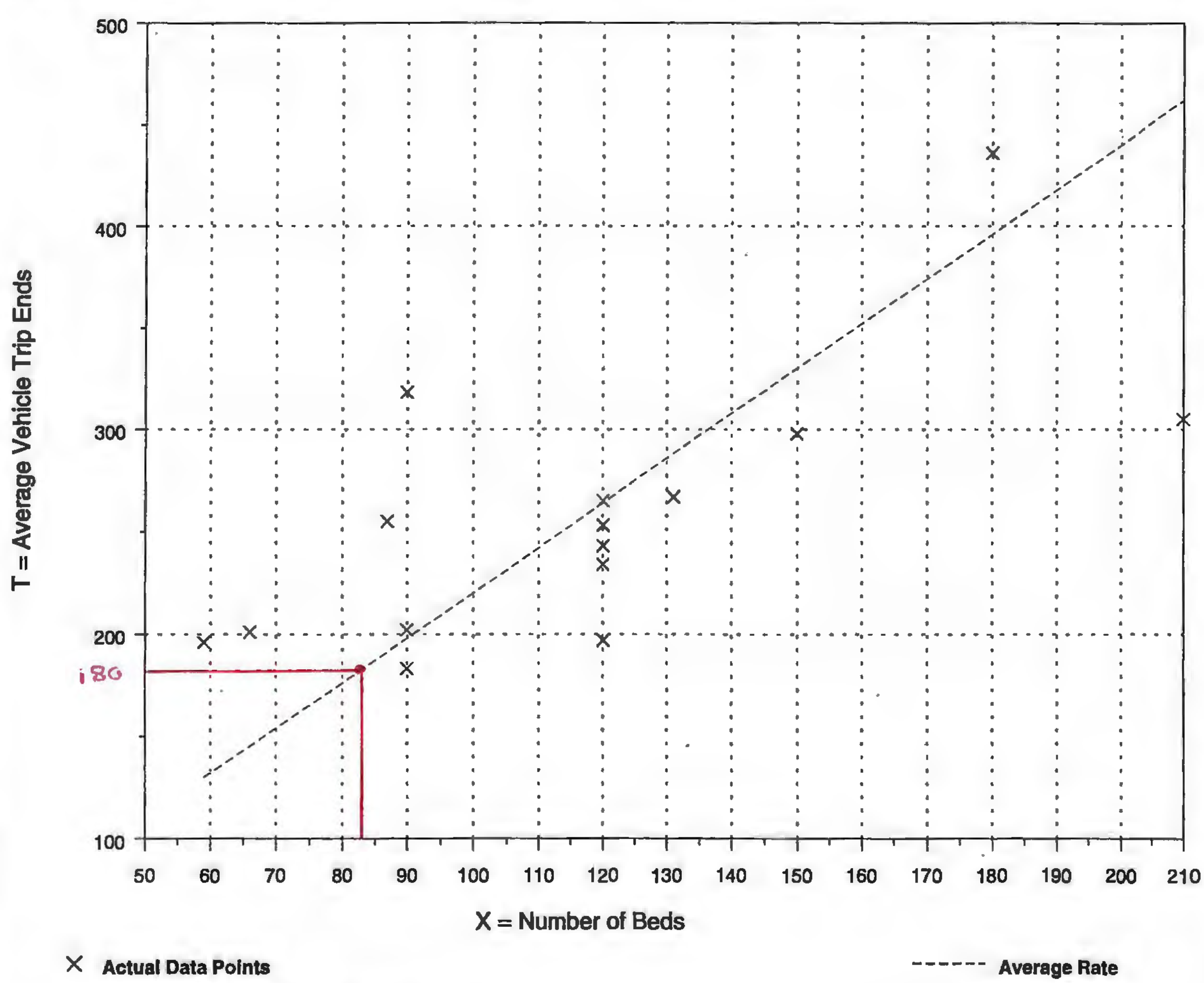
Average Vehicle Trip Ends vs: Beds
On a: Saturday

Number of Studies: 15
Average Number of Beds: 117
Directional Distribution: 50% entering, 50% exiting

Trip Generation per Bed

Average Rate	Range of Rates	Standard Deviation
2.20	1.45 - 3.53	1.57

Data Plot and Equation



Fitted Curve Equation: Not given R^2 = ****

Assisted Living
(254)

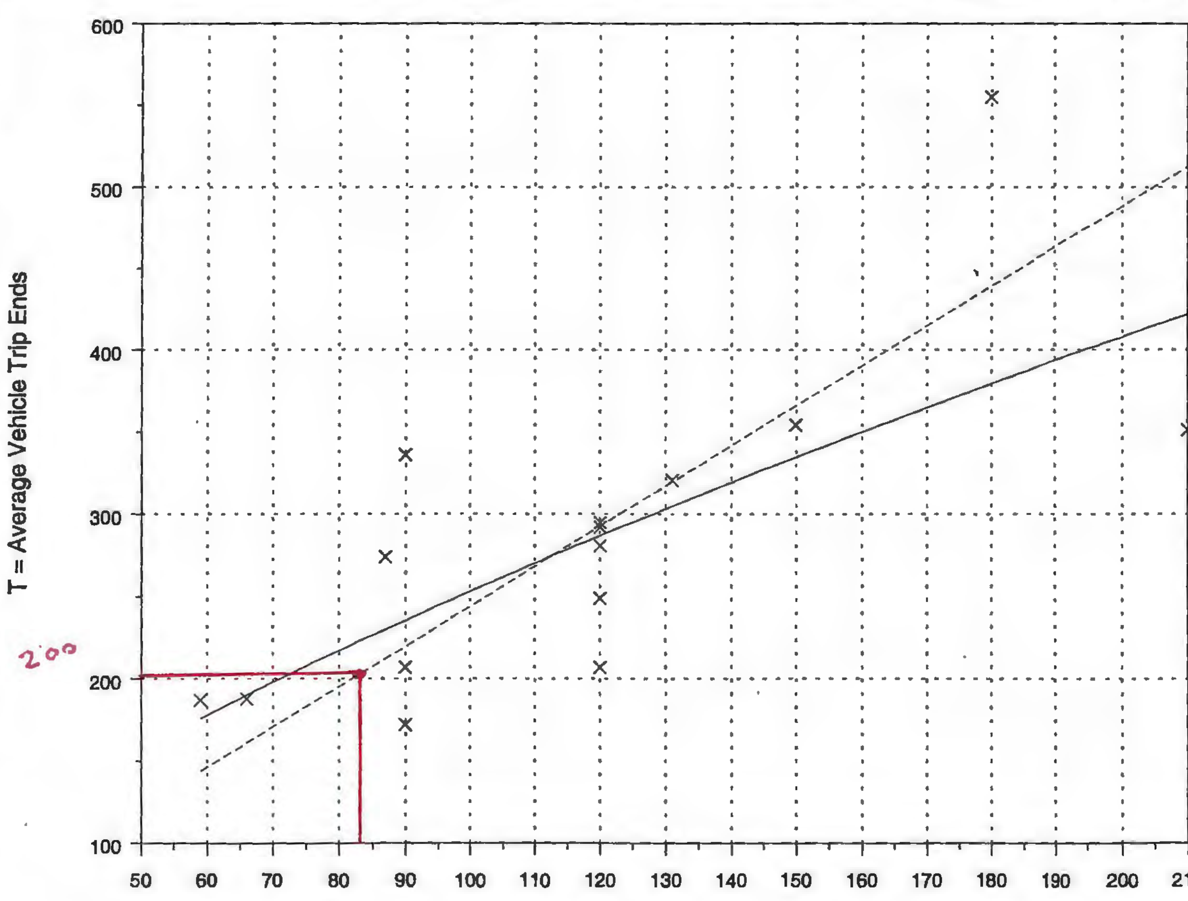
Average Vehicle Trip Ends vs: Beds
On a: Sunday

Number of Studies: 15
Average Number of Beds: 117
Directional Distribution: 50% entering, 50% exiting

Trip Generation per Bed

Average Rate	Range of Rates	Standard Deviation
2.44	1.67 - 3.73	1.65

Data Plot and Equation



X Actual Data Points —— Fitted Curve - - - - - - Average Rate

Fitted Curve Equation: $Ln(T) = 0.69\ Ln(X) + 2.36$ $R^2 = 0.57$

Assisted Living
(254)

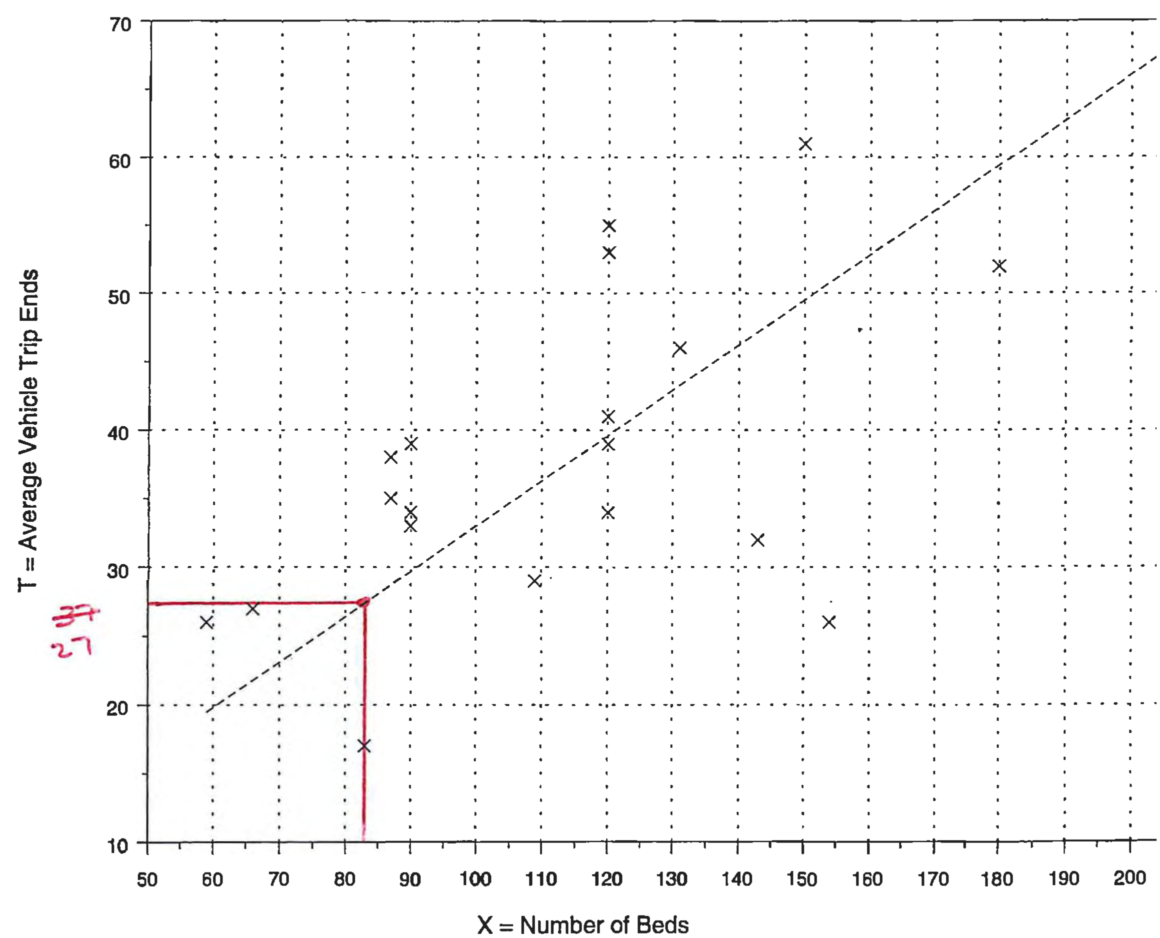
Average Vehicle Trip Ends vs: Beds
On a: Saturday,
Peak Hour of Generator

Number of Studies: 20
Average Number of Beds: 116
Directional Distribution: 46% entering, 54% exiting

Trip Generation per Bed

Average Rate	Range of Rates	Standard Deviation
0.33	0.17 - 0.46	0.58

Data Plot and Equation



× **Actual Data Points** ------ **Average Rate**

Fitted Curve Equation: Not given R^2 = ****

Assisted Living
(254)

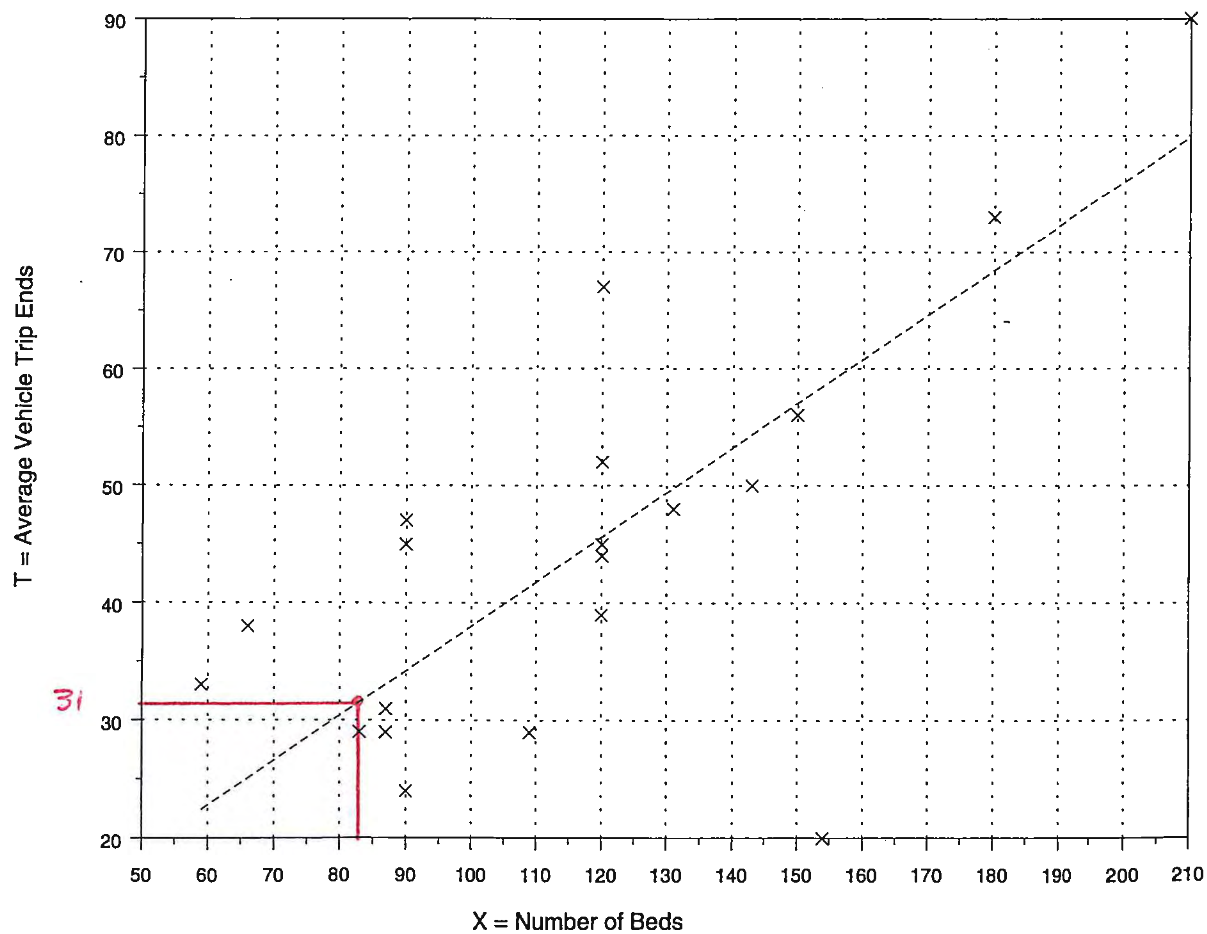
Average Vehicle Trip Ends vs:	**Beds**
On a:	**Sunday, Peak Hour of Generator**

Number of Studies:	20
Average Number of Beds:	116
Directional Distribution:	43% entering, 57% exiting

Trip Generation per Bed

Average Rate	Range of Rates	Standard Deviation
0.38	0.13 - 0.58	0.62

Data Plot and Equation



× **Actual Data Points** ------ **Average Rate**

Fitted Curve Equation: Not given R^2 = ****

The Inn

An assisted living residence

Reynoldsburg, Ohio

Owner/Developer/Contractor/Operator:
The Jerry McClain Companies
29 W. Locust St.
Newark, OH 43055
740-345-3700

*

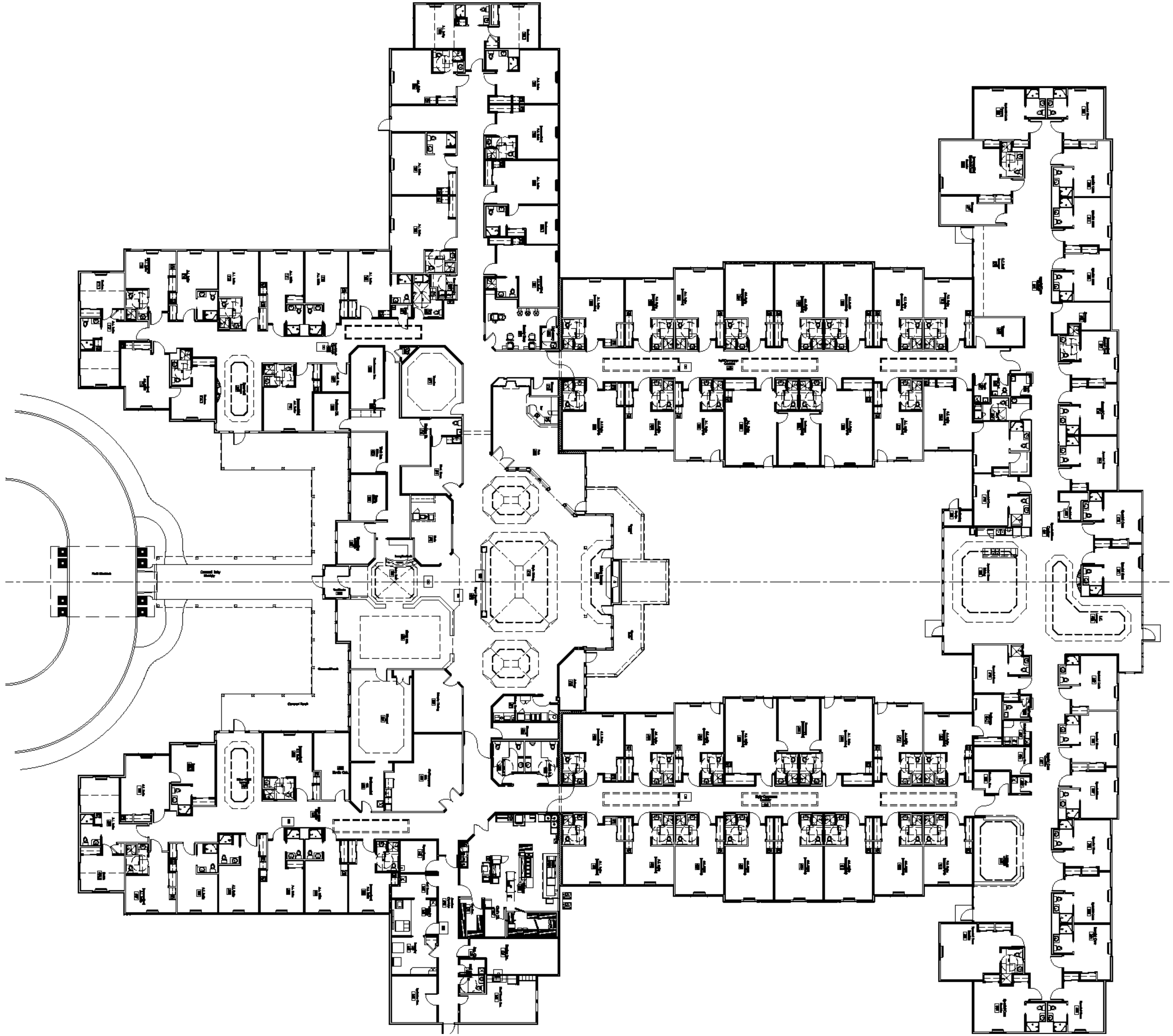
Architect:
Trepicone & Associates Architects
5315 Portland St.; suite 102
Columbus, OH 43235
614-358-4500

*

Civil Engineer:
Jobes Henderson & Associates
Engineers, Enviromental, Surveyors
59 Grant Street
Newark, OH 43055
740-344-5451

Issued: 10/28/2015

Rendering of proposed Assisted Living Residence
by McClain Development



Overall Building Plan
The Inn
An assisted living residence
Reynoldsburg, OH

54,750 s.f.

0 25' 50' 75'

3 of 3

<u>Mayor's Office</u>
Brad McCloud
7232 E. Main Street
Reynoldsburg OHIO 43068
Phone

ORDINANCE REQUEST

DATE:	**November 9, 2015**
TO:	**Finance Committee**
RE:	**ORDINANCE AUTHORIZING MAYOR TO ENTER INTO CONTRACT WITH THE DISTRICT ADVISORY COUNCIL OF THE FRANKLIN COUNTY GENERAL HEALTH DISTRICT, AND FRANKLIN COUNTY PUBLIC HEALTH FOR HEALTH SERVICES FROM JANUARY 1, 2016 TO DECEMBER 31, 2016. (First Reading 10/26/2015).**

Authorization for the Mayor to enter into a contract with the District Advisory Council of the Franklin County General Health District and Franklin County Public Health for Health Services from January 1, 2016 to December 31, 2016. The cost of services is based upon per capita rate of $7.51 for a population of 36,102 totaling $271,288.48.

FRANKLIN COUNTY PUBLIC HEALTH
2016 HEALTH SERVICES CONTRACT

Between:

The Board of Health
of the Franklin County General Health District
280 East Broad Street
Columbus, Oh 43215

and

The City of Reynoldsburg, Ohio
7232 E. Main Street
Reynoldsburg, OH 43068

Contact us at: (614) 525-3160 / Fax (614) 525-6672
www.myfcph.org

3223530 .1

CONTRACT

BETWEEN THE CITY OF REYNOLDSBURG, OHIO AND THE DISTRICT ADVISORY COUNCIL OF THE FRANKLIN COUNTY GENERAL HEALTH DISTRICT, AND FRANKLIN COUNTY PUBLIC HEALTH

This contract is made and entered into by and between the City of Reynoldsburg, Ohio, a municipal corporation constituting a city health district, and the Board of Health of the Franklin County General Health District ("Franklin County Public Health"), as approved by the District Advisory Council of the Franklin County General Health District pursuant to Ohio Revised Code section 3709.08, and pursuant to Ohio Revised Code Section 3709.281.

WITNESSETH

SECTION 1. Franklin County Public Health shall, for the consideration hereinafter stated, furnish to the City of Reynoldsburg, Ohio, and inhabitants thereof, all such public health services as are furnished to all villages and townships and the inhabitants thereof, of Franklin County, Ohio. Said services shall include all services as allowed by law according to the most current version of the Ohio Revised Code. Said services shall include the minimum standards and optimal achievable standards for boards of health and local health departments pursuant to Ohio Revised Code Section 3701.342. Said services shall include enforcement of all rules and regulations as allowed by law according to the most current version of the Ohio Administrative Code.

Also, Franklin County Public Health shall provide other services, including the enforcement of the following Franklin County Public Health Regulations:

- (100) Definitions
- (101) Collection Vehicle Registration, Inspection and Operation for Prevention of Nuisances
- (102) Property Health and Sanitation
- (103) Plumbing for Commercial, Public, and Residential Buildings and Places
- (104) Rabies Control
- (105) Approval of Building Plans
- (106) Sewage Treatment Systems
- (199) Administration and Enforcement

Pursuant to Revised Code 3709.08(C), once the director of health determines that Franklin County Public Health is organized and equipped to provide the services, the Franklin County Board of Health shall have the powers and shall perform all the duties required of the board of health or the authority having the duties of a board of health within the City of Reynoldsburg. And, the current version of the above-described regulations of Franklin County Public Health shall apply to and be enforceable within the jurisdiction of the Franklin County Board of Health, including the Franklin County General Health District and the City of Reynoldsburg

Such services shall be rendered, if appropriate and necessary, when requested by the citizens of Reynoldsburg, Ohio, officials of city government, school authorities or medical personnel practicing in or around the City of Reynoldsburg, Ohio or when required by state statute.

The City Attorney of Reynoldsburg, Ohio shall be responsible for any litigation involving enforcement of Health Regulations within the corporate limits of said political subdivision.

This Agreement and any claims arising in any way out of this Agreement shall be governed by the laws of the State of Ohio. Any litigation arising out of or relating in any way to this Agreement or the performance hereunder shall be brought only in an Ohio court of competent jurisdiction in Franklin County, Ohio, and the City of Reynoldsburg hereby irrevocably consents to such jurisdiction.

SECTION 2. Said public health services shall be furnished beginning January 1, 2016 and ending December 31, 2016 provided, however, that either party to this agreement shall have the right to cancel the same upon four (4) months written notice and the parties hereto may, by mutual written agreement, modify the terms of this agreement.

SECTION 3. Franklin County Public Health will provide ongoing communication with the Mayor/City Manager and his or her designees through a webinar or conference call at least quarterly. This communication will provide information on timely public health topics, upcoming events and featured services. Reports and other information about direct services that are being provided to the citizens of Reynoldsburg will be provided upon request.

SECTION 4. The City of Reynoldsburg, Ohio shall pay to Franklin County Public Health for said public health services furnished to the City of Reynoldsburg, Ohio and the inhabitants thereof, such sum or sums of money based on a per capita rate as would be charged against municipal corporations composing the Franklin County General Health District at a per capita rate of $7.51459.

SECTION 5. Said sum or sums of money shall be paid by the said City of Reynoldsburg, Ohio to said Franklin County Public Health upon receipt of semi-annual invoices by the Franklin County Board of Health on the first day of

January, and June, 2016. The sum for 2016 shall not exceed $271,288.48, notwithstanding any fee established pursuant to the sections set forth below.

SECTION 6. In any instance where Franklin County Public Health expends funds to abate a nuisance pursuant to Section 1, above, within the City of Reynoldsburg, Ohio, Franklin County Public Health may invoice the City of Reynoldsburg, Ohio for the costs of such nuisance abatement. Further, the City of Reynoldsburg, Ohio, shall pay, in addition to those sums set forth in Section 5, above, to Franklin County Public Health the cost to abate the nuisance.

Franklin County Public Health agrees to certify such nuisance abatement costs to the Franklin County Auditor to be recorded as a lien upon the property and shall reimburse all funds recovered under such a lien to the City of Reynoldsburg, Ohio.

PLUMBING INSPECTION SERVICES:

SECTION 7. Franklin County Public Health shall, for the consideration hereinafter stated, furnish to the City of Reynoldsburg, Ohio, all plumbing inspections as are furnished to all inhabitants within the general health district of Franklin County. Inspectors are to be state certified by the Ohio Department of Commerce.

SECTION 8. The City of Reynoldsburg, Ohio, through its Building Department, shall issue permits and collect fees for such plumbing inspections. The fee to be charged shall be the most current fee charged by the Franklin County General Health District. The City of Reynoldsburg, Ohio, shall forward sixty (60) percent of all plumbing inspection fees collected by them to the Franklin County General Health District after said Health District has submitted monthly statements of the amount due. The City of Reynoldsburg, Ohio shall pay said amount, within thirty (30) days after receipt of said statement.

SECTION 9. This contract is approved by a majority of the members of the legislative authority of the City of Reynoldsburg, pursuant to the provisions of Ordinance ________________ dated ________________________.

SECTION 10. The City of Reynoldsburg, Ohio has determined that Franklin County Public Health is organized and equipped to adequately provide the service that is the subject of this contract.

IN WITNESS WHEREOF, the parties to this agreement have hereunto set their hands and seals and have executed this agreement the day and year written below.

DISTRICT ADVISORY COUNCIL OF THE
FRANKLIN COUNTY GENERAL HEALTH DISTRICT

Chairperson Date

FRANKLIN COUNTY PUBLIC HEALTH

Susan A. Tilgner 10/5/15
Susan A. Tilgner, MS, RD, LD, RS Date
Health Commissioner

THE CITY OF REYNOLDSBURG, OHIO

Mayor Brad McCloud Date

APPROVED AS TO FORM:

Ron O'Brien
Prosecuting Attorney
Franklin County, Ohio

Assistant Prosecuting Attorney Date
Attorney for the District Advisory
Council of the Franklin County General Health District

City Attorney Date
City of Reynoldsburg, Ohio

APPROVED BY THE OHIO DEPARTMENT OF HEALTH

Director, Ohio Department of Health Date

3223530 .1

FINANCIAL CERTIFICATE

It is hereby certified that the amount required to meet the contract agreement, obligation, payment of expenditure for the above has been lawfully appropriated, authorized or directed for such purpose and is in the treasury or in the process of collection to the credit of the proper fund and is free from any obligation or certificated now outstanding.

FISCAL OFFICER City of Reynoldsburg, Ohio	DATE

Police Department
James O'Neill
7240 E. Main Street
Reynoldsburg OHIO 43068
614-322-6947 Phone

ORDINANCE REQUEST

DATE: November 9, 2015

TO: Finance Committee

RE: ORDINANCE AUTHORIZING CITY AUDITOR TO REMOVE EQUIPMENT FROM THE CITY'S FIXED ASSET LIST. (Several Items from PD). (First Reading 10/26/2015).

Request for Council to approve the removal of the attached items from the Fixed Asset list. Requesting that these items be removed due to the one of the following reasons; no longer operational, expired, no longer owned.

Please see the attached document for complete details.

Fixed Asset Inventory
Review

FA	Description	Reason for Removal
1908	2005 Chrysler	Vehicle unrepairable (see ordinance 77-15)
1825	Shomax Table Top Display	Display is un-usable
2509	Nikon Camera w/ 2 lenses	Camera no longer works
735	Misc parts for Link radios	Parts are no longer interchangeable
2173	Dell Optiplex computers	No longer operational
2165	Dell Optiplex computers	No longer operational
2174	Dell Optiplex computers	No longer operational
2168	Dell Optiplex computers	No longer operational
2167	Dell Optiplex computers	No longer operational
2170	Dell Optiplex computers	No longer operational
2164	Dell Optiplex computers	No longer operational
2166	Dell Optiplex computers	No longer operational
2172	Dell Optiplex computers	No longer operational
2175	Dell Optiplex computers	No longer operational
2171	Dell Optiplex computers	No longer operational
2169	Dell Optiplex computers	No longer operational
1898	Dell Optiplex computers	No longer operational
1897	Dell Optiplex computers	No longer operational
1899	Dell Optiplex computers	No longer operational
2181	Dell Optiplex computers	No longer operational
2163	Dell Optiplex computers	No longer operational
2177	Dell Optiplex computers	No longer operational
2179	Dell Optiplex computers	No longer operational
1737	Priport 1230 Digital Duplicator	New equipment purchased
1851	Laptop	No longer operational
2251	Computer / Monitor	No longer operational
2131	Del 8400 PC	No longer operational
1338	Line Printer	No longer operational
2020	Power Edge Pentium III PC	No longer operational
988	Datamaster Keyboard	No longer operational
1853	Compuer	No longer operational / replaced
2013	Laptop / combo	No longer operational / replaced
1782	Pentium III Processor	No longer operational
2250	Computer / Monitor	No longer operational
1779	Power Edge PC	No longer operational
2155	Toshiba Printer	No longer operational
1547	Computer for Smart Trailer	No longer operational
2249	Computer / Monitor	No longer operational
1301	Tactical SWAT Vest	Expired
1007	Entry Shield Model	No longer operational
673	Carbine Rifle with Clip	No longer operatioanl
2007	Light bar cruiser	No longer own cruiser
77	911 ALI MUX main unit	Replaced with current system
340	Vertatrax recorder	No longer operational
347	Fujion zoom lens	No longer functional
1733	1994 Aerostar wagon	No longer functional

Attachment: Fixed Asset Removal List (1199 : Item Removals from Fixed Asset List)

Board of Zoning and Building Appeals

Anthony Rettke
7232 E. Main Street
Reynoldsburg OHIO 43068
Phone

ORDINANCE REQUEST

DATE:	**November 9, 2015**
TO:	**Eric Snowden, Planning AdministratorService Committee**
RE:	ORDINANCE APPROVING SPECIAL EXCEPTION USE PERMIT - (1729 Brice Road; proposed use - Semi Public Use-Church); applicant, Gwendolyn Williams. (Second Reading 10/26/2015).

1727 Brice Rd.; Application #171119; Judah Redeemer Life Changing Ministries; Applicant: Gwendolyn Williams; Special Exception Use

CITY OF REYNOLDSBURG

Planning and Zoning Office
City of Reynoldsburg
7232 East Main Street
Reynoldsburg, Ohio

Application #: 171119
Permit #:
Date Submitted: 8/17/15
Fee Amount: $35.00
☒ Paid: 1342

Section 1139
BOARD OF ZONING & BUILDING APPEALS APPLICATION

I. PROPERTY INFORMATION

Property Address: 1727 Brice Rd

II. PROPERTY OWNER OF RECORD

Property Owner Name(s): Mason Equity

Contact Email:

Contact Phone Number: 614-781-1100

III. BUSINESS INFORMATION (IF APPLICABLE)

Business Name: Judah Redeemer Life Changing Ministries

Contact Name: Gwendolyn Williams

Contact Phone Number: 614-694-0988

Contact Email: Pastorgwenwilliam@hotmail.com

Description of Use: Church - Worship Facility

IV. APPLICANT INFORMATION

Applicant Name: Gwendolyn Williams

Applicant Address: 3775 Petzinger Rd Col, OH 43232

Applicant Phone Number: 614-636-7248

Applicant Email:

☐ Property Owner ☒ Business Owner ☐ Contractor ☐ Architect

PROJECT INFORMATION

CHECK AND DESCRIBE IF APPLY:

Variance (☐ Non-Residential ($450) / ☐ Residential ($100)):

☐ **Major/Minor Site Plan Review ($500/$250):**

☒ **Special Exception Use ($350):** Semi-public use - Church

☐ **Other:**

Applicant shall submit **nine (9) copies** of application and materials to the Planning Administrator. Please review the attached sections of the Zoning Code and note the items you are responsible for submitting with this application.

Applicant Signature: Gwendolyn Williams Date: 8-17-15

OFFICE USE ONLY

Additional Notes:

Zoning Information

Zoning District: CC

☐ Historic District

☒ CC Overlay

Other Board Approval

☐ DRB

City Council Meeting Date:

☐ No Action Taken
☐ Approved (w/ Conditions)
☐ Introduced As Ordinance
☐ Denied

BZBA Meeting Date: 9/17/15

☐ Approved as Submitted
☐ Approved w/ Conditions
☐ Tabled
☐ Denied

Clerk of Council Initials: Date:

Planner Initials: Date:

City of Reynoldsburg Zoning

Judah Redeemer LCM
Church of God in Christ
1727 Brice Rd
Reynoldsburg, OH 43068

Re: Zoning

Overview:

Judah Redeemer LCM Church of God in Christ is a Pentecostal church which was established in 2010 with much prayer and fasting under the leadership of Pastor Gwendolyn Williams. We operate under the Church of God in Christ Inc. where our national headquarters is located in Memphis, TN. Our chief Apostle is Bishop Charles E. Blake and our Jurisdictional Prelate is the Honorable Bishop David L. Herron Sr. of the Ohio Central East Jurisdiction.

Our membership consists of Senior Pastor Gwendolyn Williams, Elder Emery Cannon, Elder Lawrence Witherspoon, Elder Amanda Clark, and Minister Jamal Gills along with thirty- two lay members. . Though small compared to many churches in the area, we operate in various outreach ministries. They are as follows: Missions, Evangelism, Women's Ministry, Men's Ministry and Youth Ministry. We serve as volunteers to the Toys for Tots program which distributes toys to individual families in the community. Our Youth Department also sponsors a Back to School Fair which involves providing free school supplies to families.

Our Belief:

We believe that the Bible is the Word of God and contains one harmonious and sufficiently complete system of doctrine. We believe in the full inspiration of the Word of God. We hold the Word of God to be the only authority in all matters and assert that no doctrine can be true or essential, if it does not find a place in this Word.

We believe that Jesus Christ is the Son of God, the Second person in the Godhead of the Trinity or Triune Godhead. We believe that Jesus was and is eternal in his person and nature as the Son of God who was with God in the beginning of creation (St. John 1:1). We believe that Jesus Christ was born of a virgin called Mary according to the scripture (St. Matthew 1:18), thus giving rise to our fundamental belief in the Virgin Birth and to all of the miraculous events surrounding the phenomenon (St. Matthew 1:18-25). We believe that Jesus Christ became the "suffering servant" to man; this suffering servant came seeking to redeem man from sin and to reconcile him back to God, his Father (Romans 5:10). We believe that Jesus Christ is standing now as mediator between God and man (I Timothy 2:5)

Summary

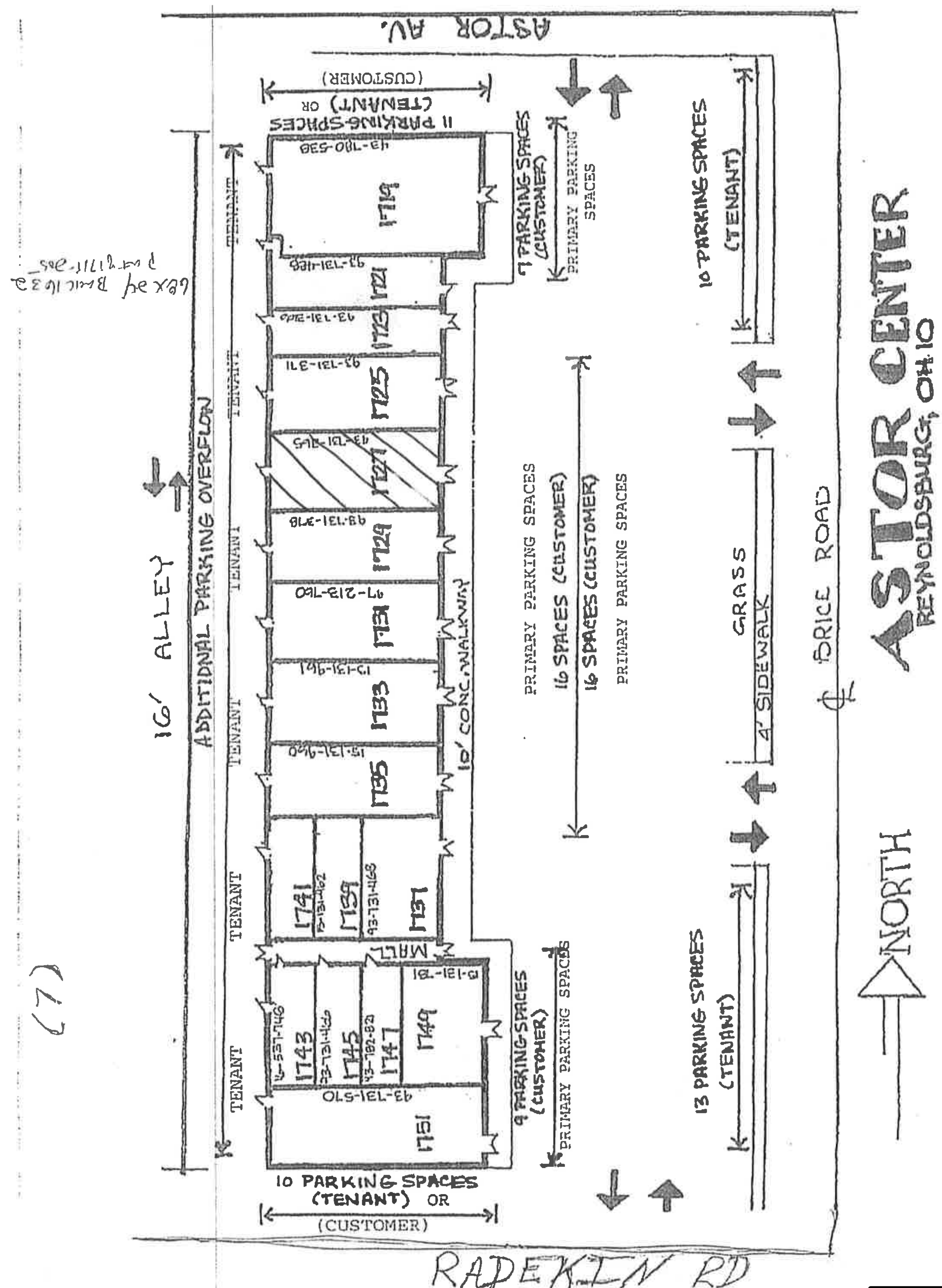
In presenting our beliefs, we as a body of spirit filled believers have been commissioned by our Lord and Savior Jesus Christ in the gospel of Matthew 28: 19, 20 to "Go ye therefore, and teach all nations, baptizing them in the name of the Father, and of the Son, and of the Holy Ghost: Teaching them to observe all things whatsoever I have commanded you: and, lo, I am with you always, even unto the end of the world"

We will complete this task by contributing to one's physical, intellectual, emotional and spiritual needs.

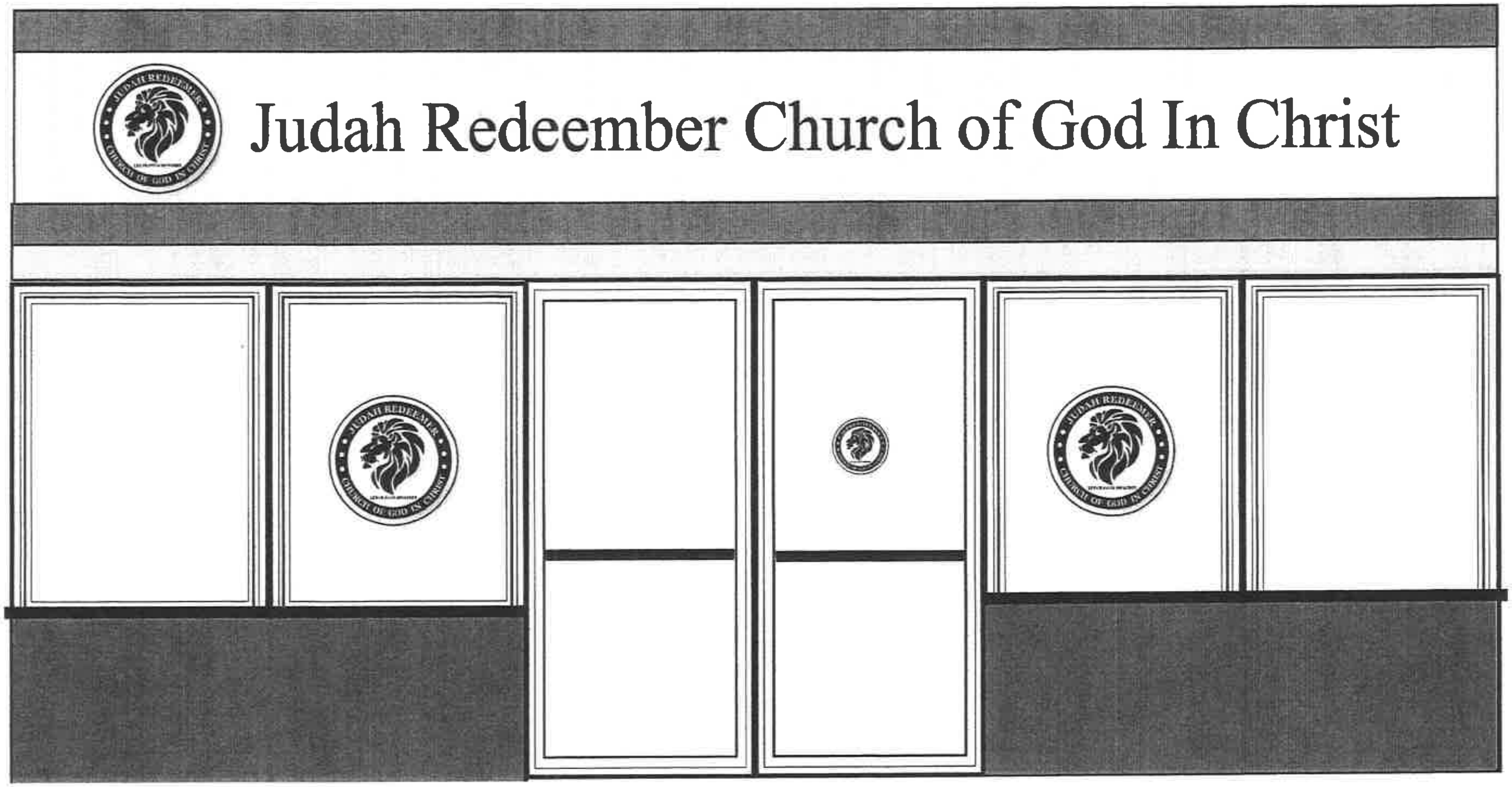
Sincerely,

Pastor Gwendolyn Williams

Pastor Gwendolyn Williams

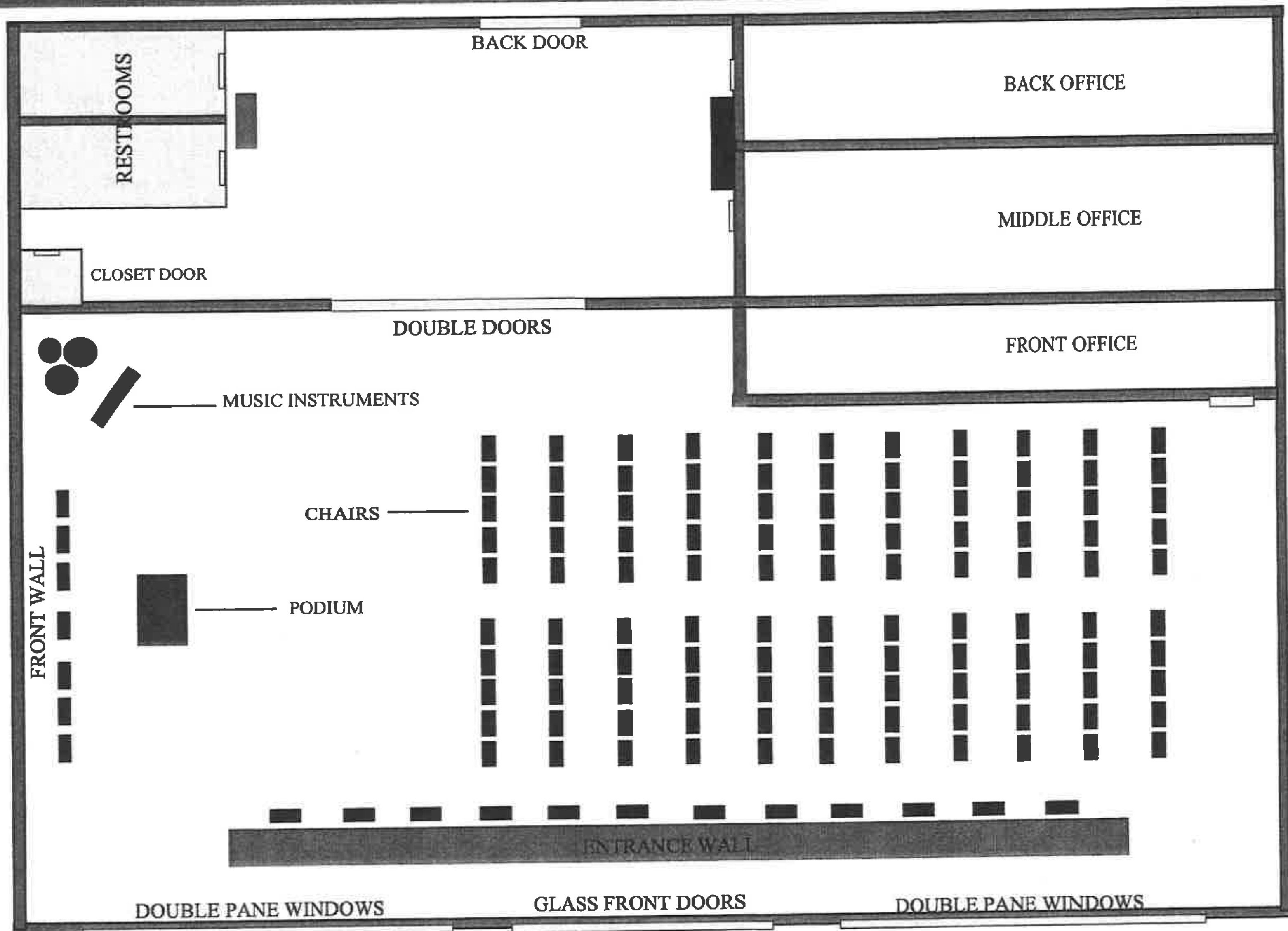


Attachment: BZBA App #171119 (1200 : 1727 Brice Rd.; Application #171119)



STORE FRONT LAYOUT

This drawing is for detail specification and is not to scale.



This drawing is for detail specification and is not to scale.

Board of Zoning and Building Appeals

Anthony Rettke
7232 E. Main Street
Reynoldsburg OHIO 43068
Phone

ORDINANCE REQUEST

DATE:	**November 9, 2015**
TO:	**Eric Snowden, Planning AdministratorService Committee**
RE:	ORDINANCE APPROVING SPECIAL EXCEPTION USE PERMIT - (6541-6543 E. Main Street; proposed use - Semi Public Use); applicant, Gary Smith.(Second Reading 10/26/2015).

6541-6543 E. Main St.; Application #171013; the Remnant Church; Applicant: Gary Smith; Special Exception Use

CITY OF REYNOLDSBURG

Planning and Zoning Office
City of Reynoldsburg
7232 East Main Street
Reynoldsburg, Ohio

Application #: 171013
Permit #:
Date Submitted: 8/10/15
Fee Amount: $350.00
☐ Paid:

Section 1139
BOARD OF ZONING & BUILDING APPEALS APPLICATION

I. PROPERTY INFORMATION

Property Address: 6541-6543 E. Main st. Reynoldsburg, oH. 43147

II. PROPERTY OWNER OF RECORD

Property Owner Name(s): Votem Ventures, Inc.

Contact Email: Audeng balA egmail.com

Contact Phone Number:

III. BUSINESS INFORMATION (IF APPLICABLE)

Business Name: The Remnant church

Contact Name: 614.371.0942 Gary Smith

Contact Phone Number: 614.371.0942

Contact Email: remnant people egmail.com

Description of Use: Church / Public Worship

IV. APPLICANT INFORMATION

Applicant Name: Gary Smith

Applicant Address 8738 Birch Brook Lp Pickerington oH, 43147

Applicant Phone Number: 614.371.0942

Applicant Email: remnantpeople e gmail.com

☐ Property Owner ☒ Business Owner ☐ Contractor ☐ Architect

PROJECT INFORMATION

CHECK AND DESCRIBE IF APPLY:

Variance (☐ Non-Residential ($450) / ☐ Residential ($100)):

☐ **Major/Minor Site Plan Review ($500/$250):**

☒ **Special Exception Use ($350):** Semi-Public Use

☐ **Other:**

Applicant shall submit **nine (9) copies** of application and materials to the Planning Administrator. Please review the attached sections of the Zoning Code and note the items you are responsible for submitting with this application.

Applicant Signature: [signature] Date: 8-10-15.

Additional Notes:

****OFFICE USE ONLY****

Zoning Information
Zoning District: CC
☐ Historic District
☒ CC Overlay

Other Board Approval
☐ DRB

City Council Meeting Date:
☐ No Action Taken
☐ Approved (w/ Conditions)
☐ Introduced As Ordinance
☐ Denied

BZBA Meeting Date: 9/17/15
☐ Approved as Submitted
☐ Approved w/ Conditions
☐ Tabled
☐ Denied

Clerk of Council Initials: Date:
Planner Initials: Date:

Attachment: BZBA App #171013 (1220 : 6541-6543 E. Main St.; Application #171013)

The Reynoldsburg City
Board of Zoning and Building Appeal
7232 East Main Street

Monday, August 10, 2015

The Reynoldsburg Board of Zoning and Building Appeal:

The Remnant Church is requesting that you consider our application for Special Exception Use as per Table 1175.01 of The City of Reynoldsburg Code of Planning and Zoning. This request will permit the property a special use classification under Semi-Public uses. The Remnant Church is currently leasing this property from Votem Ventures Inc, the current owners of the building.

The Property in question is the former Cattle Club Restaurant facility located at 6541 & 6543 East Main Street, Reynoldsburg, Ohio 43068. Built in 1972, the building sat vacant and in a bad condition for a long time until 2004 when it was purchased by Votem Ventures Inc.

At the time of the purchase the property had housed a banquet facility and a big restaurant in this 12,516 square feet building on approximately 2 acres of land located about 400 feet away from the main street thoroughfare. It is boarded to the North, West and South properties zoned CC and to the immediate East is a zoned MHP-Mobile homes. This request will not be injurious to the area or otherwise detrimental to the public welfare.

Now therefore, with current use of lot and its adjacencies described above, the historic narrative that followed it is not anticipated that there will be compatibility issues with existing adjacent lots, nor issues with such elements as traffic circulation, noise, glare, odor, fumes, vibration and storm water.

There exist special circumstances applicable to the property for which the Special Use is sought. Recent history of the property, its original history, isolated location away from the main thoroughfare and the continuity created by properties adjacent to the main street will support our request. Special Exception use for Semi-Public use is necessary for the reasonable and beneficial use of the property.

There is practical difficulty evident in the strict application of the existing zoning, although CC-Community Commerce District is recent wide area change made by the City, the property's isolated location sets it apart. There is obvious deprivation of beneficial use of the land by current zoning.

The special exceptions being requested will not impair adequate supply of light and air to adjacent property; neither would it substantially increase congestion in public streets, increase the danger of fire, endanger the public safety, or substantially diminish or impair property values of the adjacent area neither would it confer on the property owner any special privilege unduly denied to the other properties in the same district.

Our application is independent of all other conditions with regard to nonconforming use of neighboring property or in other districts.

The proposed use of property shall be for semi-public use of offices, conference rooms, and a sanctuary gathering space which will be the primary use of the building. This and other code compliance issues will be addressed when the property comes in for building approval for renovation to meet the very specific needs of the program that will house for the activities of "The Remnant Church – No More Church As Usual" whose mission is to create an environment of hospitality where mature and focused believers proclaim the gospel of Jesus Christ with an apostolic and prophetic unction extending reconciliation of nonbelievers to God.

The Remnant Church is a non-profit organization founded by Dr. Gary L. Smith, Apostle and his wife Pastor Tosca Smith in 2007.The ministry started in their home in Pickerington, Ohio and as membership grew was moved into a space in the Marcus Theater. From the Marcus Theater the ministry moved across Hill Road North to a space adjacent to other retail space. The move to Reynoldsburg into the building at 6541 & 6543 E. Main Street is the most recent move for the ministry and the extra space will allow the ministry to grow and take part in community outreach in the City of Reynoldsburg.

There are currently ten active ministries within The Remnant Church, including, but not limited to; marriage ministry, youth ministries, outreach, as well as men and women's ministries. As a multi-cultural non-denominational church we strive to create an environment of support and growth for our members, visitors and the community. This building will allow our church to have space for these ministries to operate using the business offices as well as space to grow in membership.

Worship services will be held every Sunday morning in the 6541 section of the building at 10:00 am and usually last till about 1:00 pm. This space will also be used for any special services that we may have on a Saturday afternoon and Wednesday night service. The 6543 section of the building will be used during these times as well for administrative responsibilities. This building will allow for ample space for our current membership of 75 members as well as future growth.

The Remnant Church thanks the board for considering our application for Special Exception Use.

Sincerely

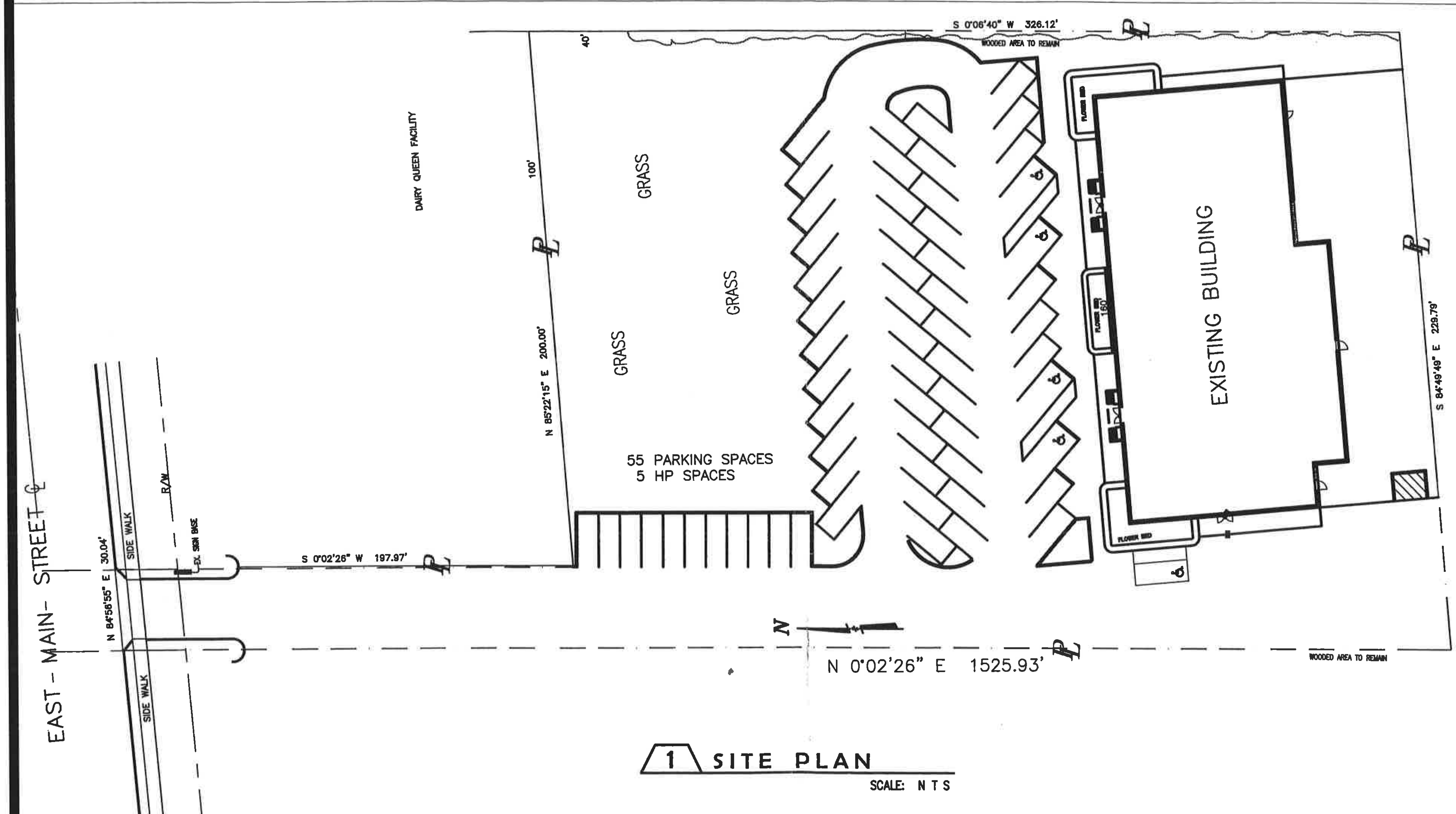
Gary L. Smith, Apostle

Pastor of The Remnant Church – No More Church as Usual

Tosca Smith

Pastor of The Remnant Church – No More Church as Usual

EXISTING CONDITION, NO CHANGE



1 SITE PLAN
SCALE: N T S

The Remnant Church
6543 E. MAIN ST. - REYNOLDSBURG, OH

EXISTING SITE PLAN -NO CHANGE-

drawing scale
AS NOTED

CITY OF REYNOLDSBURG

MINUTES

BOARD OF ZONING AND BUILDING APPEALS
THURSDAY, SEPTEMBER 17, 2015 6:30 PM

PLACE: COUNCIL CHAMBERS
7232 E. MAIN ST, REYNOLDBURG, OH 43068

A. CALL TO ORDER

PRESENT: Linder, Donovan, Enfinger, Wallace
ABSENT: Rettke

2. APPROVAL OF MINUTES

1. Board of Zoning and Building Appeals – Regular Meeting – August 20, 2015

The Minutes Stand Approved

3. APPROVAL OF AGENDA

The Agenda Stands Approved

4. SWEARING IN OF SPEAKERS

Vice Chairman Enfinger: Ladies and Gentlemen, if you do plan on speaking this evening, I do ask that you stand and raise your right hand. Do you swear or affirm that the testimony that you will give this evening before the Reynoldsburg Board of Zoning and Building Appeals is true and honest to the best of your ability? Please say I do.

Unison: I do.

Vice Chairman Enfinger: As a point of interest, when you come up to speak, we do need you to sign in. So, if you have not had a chance to do that, please do before you leave so that we have that on record. And, when you do speak, please start by stating your name and address so that we will also have on the record who you are.

B. PUBLIC COMMENT

C. UNFINISHED BUSINESS

D. NEW BUSINESS

1. **6541-6543 E. Main St.; Application #171013; the Remnant Church; Applicant: Gary Smith; Special Exception Use**

Chairman Enfinger: Item 1 is Application #171013. 6541 and 6543 E. Main St. May we have the presentation please?

Mr. Snowden: Thank you Mr. Chairman, and other members of the Board. 6541-6543 E. Main Street - The Remnant Church is a Special Exception Use Permit. Application:

#171013. Location: Property is located on the south side of E. Main Street between Beeler Drive and Crest Street. Existing Zoning: CC - Community Commerce. Request is for the Board to review and approve a special exception use permit for a new semi-public use. Current Use: Professional Office/Vacant Space. Applicant: Gary Smith, a representative of the stated church. Staff's Review: Parking - The applicant did not provide a capacity for the worship space, however, they did state that the church membership is about 75 persons. The parking requirements for a place of worship is 1 space for every 4 seats in the main worship space. Using the membership figure, this would require the applicant to provide 19 parking spaces. The site contains 60 parking spaces with room for additional parking spaces to be created along the side and rear. This is consistent with the 60-62 spaces that would have been required when the building was used as an eating and drinking establishment. Legal Review - The City Attorney's Office has advised Staff that the City is no longer able to regulate the location of places of worship based on the use regulations alone, and cannot impose any substantial burden upon them. Staff Recommendation: The Board should apply the standards for review of a Special Exception Use contained in Sec. 1145.09, and determine if the use, as proposed, is appropriate to the site. Staff recommends that the Board approve the Special Exception Use Permit. With that, I will turn it back over to our Chairman.

Chairman Enfinger: Do we have a representative this evening? Would you please step forward?

Mr. Smith: Good evening distinguished Council, my name is Gary Smith and I am the Pastor of the Remnant Church.

Chairman Enfinger: Good evening, how are you?

Mr. Smith: Very well. How are you all?

Chairman Enfinger: Very good, very good. So, Mr. Snowden, the legal review is where I would like to start. What is our concern?

Mr. Snowden: The Special Exception Use Permit is required per code. The City Attorney's position is that process is usurped by Federal Legislation that came out. Staff has presented the City Attorney with some alternatives to his interpretation, but ultimately staff is bound by that interpretation. The only basis the Board would have to deny the permit would be on the technical details such as the parking, which is why staff has reviewed it. The Board cannot deny the permit based on a statement that the use is incompatible with the location. That was per our City Attorney. It is not totaling removing the Board's authority, but it is limiting the Board's normal authority with regard to Special Exception Use Approvals.

Chairman Enfinger: I follow that. Thank you. We did see this property come before us a few months ago. Is there any update? Did it just not work out?

Mr. Snowden: The applicant elected not to secure the zoning certificate. That was for the other semi public use. The applicant elected not to secure a zoning certificate, or building occupancy for that proposed use, and that Special Exception Use Permit expired in August.

So, we are not in a situation here where the Board is being asked to approve something while we have a valid alternative permit. The Pastor can explain in detail. Staff's understanding is that the property owner was first looking to sell, and now they have elected to lease the space. Is that correct Pastor?

Mr. Smith: That is correct.

Mr. Snowden: So that property owner was first looking to sell to that other organization, and now they have elected to lease to Pastor Smith's organization.

Chairman Enfinger: Sounds good. Where are you currently operating?

Mr.Smith: Right now we are currently meeting at the Marcus Cinema on Rt. 256, for morning services on Sunday. I would like to add, while looking at or reviewing the history of Reynoldsburg, one of the things I noted was "The City of Respect". We would like to bring our organization into your city to join in concert with you in forwarding that respect. In doing so, we as an organization, would like to offer empowerment for citizens in terms of self development, in terms of parenting courses, and Children's ministries. Just preparing citizens for life.

Chairman Enfinger: Do we have any questions from anyone on the Board?

Mr. Donovan: Are they planning on any upgrades to the property while you are there? Are they going to modify anything for you?

Mr. Smith: nothing will be modified, in fact, the property at the 6543 location is namely administrative space, so that would remain the same. The other side, 6541, which we would utilize as our sanctuary space, was really a blank canvas. The carpeting was already there. The lighting was already installed. So there are really no changes to be made to the property, whatsoever.

Mr. Donovan: So it would not be cumbersome for you to get in there and start administering there?

Mr. Smith: Absolutely not.

Mr. Donovan: We had a group that was going to do almost identically what you are going to do and we were just talking about how they did not take the property over. We needed to have somebody deal with that in Reynoldsburg. So, I'm glad to have somebody come back.

Chairman Enfinger: Ok. If there are no further comments or questions, I make a motion that we approve Application #171013.

Mr. Donovan: I second it.

Mr. Snowden: Pastor, please allow me to read through as I do for each applicant. Next Steps: Following the meeting, Staff will mail a record of action notice to the applicant at the address provided. The next steps are as follows: This application will be forwarded to City Council. The Clerk of Council will contact the applicant if Council elects to hold an additional hearing or takes any other action. The applicant should submit an application for a zoning certificate. That application should include two copies each of the site plan and the description of the use. Once Staff receives notice of approval from the Clerk of Council, Staff will contact the applicant when the certificate is ready for pickup. Once a zoning certificate is secured, the applicant will need to contact the Building Division at 614-322-6802 to submit plans for building occupancy and to complete the required inspections. Per section 1145 of the Zoning Code, Staff will review this permit approval in 6 months to confirm compliance and report those findings to the Board. If the applicant has not complied with all conditions of their approval and completed all the required steps to open the business/use, the special exception use permit can be revoked by the Board. There was an office use and now we are going to a Church use. And the reason for that, you are changing the use to a Church use, which is assembly, so you will also have to get a Building Permit. Ok?

Chairman Enfinger: Mr. Smith, one final thing, would you please state your address for the record, as well.

Mr. Smith: My address is 6541 E. Main St. Reynoldsburg

Mr. Snowden: Thank you Mr. Chair.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Aaron Enfinger
SECONDER:	Richard Donovan
AYES:	Linder, Donovan, Enfinger, Wallace
ABSENT:	Rettke

2. **7495 E. Broad St.; Application #171055; Applicant: Joe Kuspan & Dorri Steinhoff; Variance - Residential - Fence**

Chairman Enfinger: Moving on to Item D. 2.; Application #171055 for property 7495 E. Broad St. May we please have the presentation?

Mr. Snowden: Thank you Mr. Chairman. I am going to go to the location on the map in front of you so that you can all see this property. 7495 East Broad Street - Residential - Variance. It is Application: #171055, for the property located on the south side of E. Broad Street, between
Kingsmeadow Dr and Waggoner Rd. Existing Zoning: UN - No zoning district applied. Request for the Board to review and approve a variance from Section 1171.06(c)(1) of the Zoning Code to allow a fence with a setback of zero (0) feet from the ROW line of a public street. Site & Context - The 2.381 acre site was annexed to the City from Jefferson Township in 2015. The applicants are refurbishing an existing single family home and intend to reside there and operate a bed and breakfast establishment. Properties across E. Broad Street

include a church in the City of Columbus and vacant/undeveloped land in Jefferson Township. The properties to the south contain single family dwellings in the R-3 Single-family Residential District of the City. Staff's Review: The fence regulations of the Zoning Code, contained in Section 1171.06, were written with the
intent to regulate fences in a platted, single family neighborhood. Given that the majority of dwellings in the City were constructed this way, this was certainly appropriate. However, the regulations fail to take into account a site with characteristics such as a large size or a large setback proximity to a major arterial sites that are heavily wooded or have terrain that varies, etc. Staff's view is that these considerations warrant the consideration of this variance. Staff Recommendation: The Board should apply the standards for review of a variance contained in Sec. 1147.05 and determine if the requested variance conforms to the standards of that section. Staff recommends that the Board approve the variance. And with that, I will turn it back over to our Chairman. Thank you.

Chairman Enfinger: Would you please state your name and address for the record?

Mr. Kuspan: Joe Kuspan, 7495 E. Broad St.

Chairman Enfinger: Do you have any elevation drawings with the style that you are anticipating to use.

Mr. Kuspan: What you are seeing is more of a conceptual approval since we will finalize this.

Mr. Snowden: The Board members should have received that photograph in their materials.

Mr. Kuspan: It has the fence on there now. I have an accurate depiction from a color standpoint. Which is the reason it may be tough to read, because it is intended to be cedar for about two/thirds of the length of it. And stained in a color that will essentially appear as weathered cedar. What we are trying to do, is mimic the appearance of the cypress siding that is on the house. We can't use cypress because we have already spent... Cypress board is costing us $7, $8, and $9 a board foot. So, we have restored all of the seventy-five year old cypress that is on the house, as well as replacing the cypress on the fascia and the window trim, due to it's deteriorated state. So, what we are proposing, and you will see in the last of the three images, on the second floor of the house, we clad that in channel siding, out of cedar. It is essentially a half scale version of the cypress. This house was designed be three apprentices of Frank Lloyd Wright. They used what he called a Usonian house, a tongue and groove board with a batton strip, that held it in, and was screwed into the studs every twenty-four inches. We are attempting to mimic the look of that. And, to sort of describe the idea of the fence, if you go from right to left, just to the right edge is an existing fence that is a dog-eared, pressure treated fence that is essentially the side yard of the first house on King's Meadow. Our intention is to extend that line to blur that western property line, bring that fence over, to get around a little bit of landscape, and protect it. We are getting a lot of salt damage to the hemlocks that we recently planted. And then pull that in approximately thirty feet, go around behind some of the landscape, and also navigate up the embankment that is there, and keep that part concealed. Then, allow the cedar horizontal parts that mimic the esthetics of the house to go the remaining two-thirds of the site. We are showing, if you notice, just behind the tallest tree mass to the left of the pole, we are trying to do a little bit of navigating with the fence doing a kind of bubble layer and stepping. Our goal is to not have the fence fall and have the topal line read horizontally, so we don't have any diagonal fence boards or other things. We are also at that point where you see a little bit of landscape behind it. We are also proposing to set this center portion back four feet so that, should you request us to landscape it, there is the ability to put that planting strip in there and not be in the Broad St./State Rt. Right-of-way. When you get all the way to the left, we set the fence back another sixteen feet where the curb cut is at the driveway, and there it actually goes back and forth with some of the existing landscape. Our real goal here has nothing to do with privacy because the side yard is a fence, and the ravine and creek in the back will not have any fence. For us, it is essentially an acoustic barrier to all the traffic and noise that is on Broad Street. There is also a pond behind all of this landscaping. It is a pretty good habitat for wildlife. There are snakes, frogs, fish, turtles, deer, geese, birds, and other mammals. It is a nice wildlife habitat and we would like to keep it a little more protected, and a little less noise. We also get a lot of garbage and litter, and other things that tend to drift up into that landscape. So, our primary motivation is more of an acoustical barrier, which is why we want to make the fence solid, again, so that sound is not coming through.

Chairman Enfinger: On the sections that are going to be on the right-of-way line, on the zero foot setback, how many lineal feet are we talking will actually be on that?

Mr. Kuspan; I am going to guess maybe seventy-five feet. If you look at your drawing, the only place that is right on the setback is this little short, about twenty-four foot stretch here, which is the first part of the horizontal cedar board. Then, there is the other part where we are extending the existing side yard fence from King's Meadow that is really much longer. There, the fence sets back so you don't really notice it, and it navigates up the hill as a vertical fence, and then it switches to the horizontal fence. So, the vast majority of this is essentially four feet behind the set-back line. Other parts are anywhere from sixteen to thirty-two feet back.

Chairman Enfinger: Can we see the street view?

Mr. Snowden: Absolutely, one moment.

Ms. Wallace: So, your neighbors are already right on the line with their side fence?

Mr. Kuspan: Yes, we were told that was before that property was part of Reynoldsburg. And again, that is also their side yard and from my years with Bexley, side yard fences are obviously much different.

Mr. Snowden: That would be considered a rear fence, Sir. I don't know if those existed when that area became part of the City, but it does not really matter because it does more or less conform to the code except for the one on the very corner.

Mr. Kuspan: And exactly what leeway do we have when we get into doing this, if we find something has to give a little.

Mr. Snowden: The short answer will be, some. You will have the ability to move closer to the right-of-way, from your plan, if you need to. If we start having a plan come back that is vastly different from what you have submitted already, we will discuss that.

Mr. Kuspan: My intent is not to do that.

Mr. Snowden: I think your goal should be to stick with that as conceptually as possible.

Mr. Kuspan: Thank you.

Mr. Snowden: You are welcome.

Chairman Enfinger: Thank you.

Chairman Enfinger: Can you scroll it down so we can see where it will intersect with the neighbors? So, from that point there, that's a six foot fence?

Mr. Kuspan: That is a six foot but it is a vertical, dog-eared, pressure treated lumber that extends that. It goes to about the middle of where your image is right now, then it steps in. You can see that tree on the left that is isolated behind the phone pole. It goes behind that where it then starts to navigate uphill, so that is not really visible to anybody. And then, it switches to the horizontal cedar channel siding. Again, we are going to manipulate the grade so that the bottom of the fence maintains the horizontal. Again, we are trying to mimic the esthetics of the house.

Chairman Enfinger: It's unfortunate that we cant appreciate the look of that house. It is very unique and it does mimic that. You cant really see it from the street, especially when you are passing it at fifty miles an hour, with all the vegetation. But it is a nice looking house.

Mr. Kuspan: It was on the Columbus Landmarks "Top 10 Endangered Sites", and it is very well known among the architectural community and the historic preservation community. One of the three architects that actually did all the houses at Rush Creek in Worthington. In fact, the tower that we want to turn into a single occupant bed and breakfast, was actually the prototype for the tower that is at Rush Creek in Worthington.

Mr. Snowden: It is a very unique piece of architecture history that is located in our city, and it is pretty cool.

Mr. Kuspan: I agree. I can tell you are using nice products. You are using the Marvin windows and you can tell you are putting a lot of effort into it so we appreciate that. What is the right-of-way on that?

Mr. Snowden: If you look at page three of the application material, you will see that based on which entity there... the right-of-way for some pieces of East Broad Street is almost one hundred feet wide. It is pretty large. So, it varies pretty significantly. For the set back from the curb, I believe that is just inside where the utility pole was placed. When you have different entities, Jefferson Township and the State of Ohio acquiring some right-of-ways now in the City of Columbus, those different entities have different requirements for right-of-way. That is why you see parcels that look jagged, and then you see a platted street that is all platted with the same distance.

Chairman Enfinger: If we are granting the variance, what is the current set back we are then reducing to?

Mr. Snowden: The current set back would be forty. Because it is arterial, even though it is residential, it would be forty feet. And, you are reducing to zero. The Board could reduce to zero generically, which would allow the applicant some flexibility given they find some detail there that they need to maneuver around. The Board can also grant the variance to that section of code with the condition that the applicant stick largely to the conceptual plan that they provided. Which I believe is the intent of the applicant. But, if the Board felt it necessary to specify that, they could. All I would be concerned about would be if the Board granted the variance and said that they had to stick to a certain number of linear feet, and that the applicant would have to come back because maybe some detail of it would have to change. But, it really would be very small, but it would be changing what that approval was. If the Board is comfortable with the concept of it, I would try to find some flexibility for the applicant.

Chairman Enfinger: Make it broad enough that they do not have to seek another variance.

Mr. Kuspan: The majority of it is back as far as we could get it before we start hitting the mature trees, but very little is actually on the right-of-way. There is a little bit of a set back.

Chairman Enfinger: So, it is a six foot fence and it is going to be horizontal cedar, one by six, one by eight, something along those lines?

Mr. Kuspan: It is one by six channel siding. It is actually one by eight, so you get about five and a quarter inches projected out and you get about an inch and a half recessed in. The idea is to mimic the house without going to separate board and batton. It will look just like the picture of the little clear story that is in the picture that I gave you.

Vice Chairman Enfinger: Are there any other questions from other members of the Board? I make a motion that we approve Application #171055.

Ms. Wallace: I will second.

Mr. Snowden: Staff will mail a record of action notice to the applicant at the address provided. The applicant should submit for a zoning certificate. Staff will require two copies of plans showing the location of the proposed fence in conformance with this variance.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Aaron Enfinger
SECONDER:	Libby Wallace
AYES:	Linder, Donovan, Enfinger, Wallace
ABSENT:	Rettke

3. **1276 Lancaster Ave; Application #171085; Dru Delaforet; Variance - Residential - Fence**

Chairman Enfinger: Can we please have the presentation?

Mr. Snowden: Thank you Mr. Chairman. We have another fence, same section of code. Similar situation, different characteristics, and I think the Board will enjoy this one, as well. 1276 Lancaster Ave - Residential- Variance; Application: #171085. Location: Property is located on the east side of Lancaster Ave between E. Rich Street and Bryden Road. Existing Zoning: R-3 - Single Family Residential District. Request for review and approve a variance from Section 1171.06(c)(1) of the Zoning Code to permit a fence with a setback of five (5) feet from the ROW line of a public street. Current Use: Residential. Applicant: Dru Delaforet Background Information: Proposal - The applicant is requesting the Board review and approve a variance from Section 1171.06(c)(1) of the Zoning Code to permit a fence with a setback of five (5) feet from the ROW line of a public street. The applicant is proposing to construct a 6ft wood privacy fence along a line parallel and 5ft to the north of the ROW line of E. Rich St. Existing Site & Context The site is a single family dwelling and is surrounded by other single family dwellings. The subject site and all adjacent parcels are zoned R-3 - Single-family Residential District. Considerations: Lot Characteristics - As I stated in our previous case, our regulations for fences were written with a single family platted lot, suburban style residential, in mind. The Highland Terrace addition was originally platted in the 1920’s and contains lots that do not meet the minimum size and frontage characteristics of the current Zoning Code. The building setback from E. Rich Street would be thirty feet from the ROW. Section 1171.06(c)(1) prohibits the applicant from constructing a fence any closer to the street than this, which would mean only approximately one-half of the rear yard could be enclosed with a fence. Staff does not feel this was the intent of the code. The intent of the code was that if he building line was thirty feet, that is where the house would be located. This house is located sixteen feet from the public right-of-way. The applicant requested to construct a fence at five feet in this location, so that he could fence in most of the back yard. That would place the fence in this location. Staff reviewed the location and did not feel it would interfere with any of our turning characteristics or anything like that. There are other individuals in this area that have this type of fence, possibly constructed before our current regulations were enacted, or secured variances in the past. Staff Recommendation: The Board should apply the standards for review of a variance contained in Sec. 1147.05 and determine if the requested variance conforms to the standards of that section. Staff recommends that the Board approve the variance.

Chairman Enfinger: Please state your name and address for the record please?

Mr. Delaforet: My name is Dru Delaforet and my address is 1276 Lancaster Ave.

Chairman Enfinger: Do you happen to have any elevations or can you explain what the fence is going to look like, and the materials you are planning to use?

Mr. Delaforet: I do not have any pictures but there is pretty much no elevation and we are planning on doing a dog-eared, six foot fence. Painted white to match the garage and the screened in porch, to match the esthetics.

Mr. Donovan: How close to the corner are you placing this fence? Are you going to have a fence in the front of the house also?

Mr. Delaforet: No, it is going to be right on the edge of the screened in porch. It is going to come from there, out, and over as he indicated.

Mr. Donovan: So, it is not going to go toward the street, it is going backwards?

Mr. Delaforet: It is going to close the house and the garage.

Mr. Snowden: It would be a rear fence. Mr. Donovan, there is a thirty foot setback at the front.

Mr. Donovan: Trees block enough as it is.

Mr. Snowden: You are right. What we are doing is, we are taking a corner lot, and the applicant is requesting to vary on one side of that corner lot because of the narrowness of the lot. The applicant is not requesting to go any further to the street at the front of the property. That would have been a separate variance and we would have been varying from a different section there. I understand you are really trying to gather, Mr. Donovan, what he is requesting. This line here from this corner, to five feet from the street, staff measured that at forty-five feet, so it was not within the thirty foot build line that would have also varied the front. We are really varying from the corner lot regulation.

Chairman Enfinger: Are there any other questions? Alright, I make a motion that we move to approve Application #171085.

Mr. Donovan: I will second it.

Mr. Snowden: Following the meeting, Staff will mail a record of action notice to the applicant at the address provided. The applicant should submit for a zoning certificate. Staff will require two copies of plans showing the location of the proposed fence in conformance with this variance. When that is done, I will contact you so that you can pick it up.

Mr. Delaforet: Thank you very much. We are new to this area, not to Central Ohio, but to Reynoldsburg, and thank you very much.

Chairman Enfinger: Welcome and we are glad you are making improvements. Thank you.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Aaron Enfinger
SECONDER:	Richard Donovan
AYES:	Linder, Donovan, Enfinger, Wallace
ABSENT:	Rettke

4. **1727 Brice Rd.; Application #171119; Judah Redeemer Life Changing Ministries; Applicant: Gwendolyn Williams; Special Exception Use**

Chairman Enfinger: May we have the presentation?

Mr. Snowden: 1727 Brice Road - Judah Redeemer Life-Changing Ministries Church of God in Christ - Special Exception Use Permit Application #171119. Location: Property is located on the west side of Brice Road between Astor Ave. And Radekin Road. Existing Zoning: CC - Community Commerce. The request is for the Board to review and approve a special exception use permit for a new semi-public use.
Current Use: Vacant Space. Applicant: Gwendolyn Williams. The applicant is requesting the Board review and approve a special exception use permit for a new semi-public use within an existing commercial building in the CC - Community Commerce District of the City. Existing Site & Context - The site is located on the west side of Brice Road between Astor Ave. and Radekin Road. The site consists of an existing multi-tenant commercial building and associated parking. Adjacent uses include commercial businesses in CC - Community Commerce districts of the City. To the west, the property abuts single family homes within the City of Columbus. The applicant is proposing to utilize the space for worship services and related church activities. Staff would like the applicant to clarify that their activities and ministries as stated consist mostly of small group meetings and similar activities. The applicant is not proposing a childcare center or any related exterior improvements. The applicant provided a plan showing the capacity for the worship space is 110 people. This would require the applicant to provide 28 parking spaces. The subject site includes at least 92 parking spaces. Given that the applicant is proposing to worship on Sunday when many of the businesses are closed, Staff does not have any outstanding concerns about parking. The City Attorney's Office has advised Staff that the City is no longer able to regulate the location of places of worship based on the use regulations alone and cannot impose any substantial burden upon them. Staff Recommendation is that the Board should apply the standards for review of a special exception use contained in Sec. 1145.09 and determine if the use as proposed is appropriate to the site. Staff recommends that the Board approve the special exception use permit. And with that, I will turn it over to our Chairman.

Chairman Enfinger: Ma'am, would you please state your name and address for the record please?

Pastor Williams: My name is Gwendolyn Williams. I am the pastor of Judah Redeemer Life Changing Ministries Church of God. 1727 Brice Rd.

Chairman Enfinger: We do not have much to ask but are there any comments or questions from anyone on the Board?

Mr. Snowden: Mr. Chairman, Staff tried to provide analysis over the things the Board could consider.

Chairman Enfinger: I appreciate that. In the past, the Board has denied these types of uses. I still feel the use for the building and for the area structures is better used in other ways and I want to make a statement of that for the record to maintain consistency, and state my personal views. However. That is irrelevant, but I still wanted to have that on the record for consistency sake. Having said that, I make a motion we move to approve Application #171119.

Ms. Wallace: I will second.

Mr. Snowden: Pastor, let me read through our details. I will provide a letter to you stating all of this. This application will be forwarded to City Council. The Clerk of Council will contact the applicant if Council elects to hold any additional hearing or takes any other action. The applicant should submit an application for a zoning certificate. That application should include two copies each of the site plan and the description of the use. Once Staff receives notice of approval from the Clerk of Council, Staff will contact the applicant when the certificate is ready for pickup. Once a zoning certificate is secured, the applicant will need to contact the Building Division at 614-322-6802 to submit plans for building occupancy and to complete the required inspections. Per section 1145 of the Zoning Code, Staff will review this permit approval in 6 months to confirm compliance and report those findings to the Board. If the applicant has not complied with all conditions of their approval and completed all the required steps to open the business/use, the special exception use permit can be revoked by the Board.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Aaron Enfinger
SECONDER:	Libby Wallace
AYES:	Linder, Donovan, Enfinger, Wallace
ABSENT:	Rettke

5. **Stoney Creek Plaza, 2087 OH-256 #T; Application #171225; BIBIBOP Asian Grill; Applicant: Stoney Creek Holdings LLC, Brian Barker; Variance - Non-Residential - Sign**

Mr. Snowden: Mr. Chairman, I will begin Staff's Report. 2087 Baltimore-Reynoldsburg Road, Ste. T - Bibibop - Variance Application #171225. Property is located on the west side of Baltimore-Reynoldsburg Road just south of the southern leg of Stonetrail Way. Existing Zoning: CS - Community Services District. Request for review and approve a variance from Section 1181.03(c)(1) and Table 1181 of the Zoning Code to permit up to three (3) wall signs with an area up to 252sf. Current Use: Eating and Drinking Establishment. Applicant: Stoney Creek Holdings LLC., Brian Barker. Basically, what the Code says is, you get one wall sign. The applicant is requesting the Board review and approve a variance from Section

1181.03(c)(1) and Table 1181 of the Zoning Code to permit up to three (3) wall signs with an area up to 252sf. The applicant will be proposing exterior modifications to an existing building in order to open a new eating and drinking establishment. The site consists of a multi-tenant building with various commercial retail uses. The subject tenant space was an eating and drinking establishment until recently. All of these uses are permitted uses in the CS District. Neighboring parcels contain commercial businesses, also in the CS District. To the west, the property abuts multi-family buildings in the AR-1 district of the City. The applicant is requesting that the Board vary the requirements of the Zoning Code that restrict the number and area of signage. Setback Type Permitted Proposed 128' B 128sf 252sf (calculation to be clarified.) Staff recognizes that the Zoning Code fails to allow any additional signage for tenants located on the end tenant space of a multi-tenant commercial building unless that building is on the corner of two public streets. When the Code was written, multi-tenant complexes of the scale of E. Main Street would have been more typical than those developed on Baltimore-Reynoldsburg Road. Exterior Modifications - If the Board elected to grant the variance, the applicant would still be required to receive a Certificate of Appropriateness from the Design Review Board for the signage and proposed exterior modifications. The applicant could not exceed the amount of signage approved by the BZBA but could change the characteristics of that signage. So, there is still another approval that this applicant would be required. One item that Staff wants to clarify, the way we calculate signage size in Reynoldsburg is known as "smallest contiguous area". A line can be drawn around signage figures, this is, if a sign is mounted to a building, like channel letters are mounted to a building, a line can be drawn around those figures in the smallest way that would be continuous and would include all of the graphics, figures and details, and that area is the area of the sign. I think when the applicant made their calculation, they calculated 164, I calculate it out at 252, but I did not, and staff does not have the ability to calculate it as precisely as folks do with the drawing programs that actually design signage. We need to clarify how much signage they are really getting approved for. The second part of that conversation is, if you look at the channel letters and graphics that are being placed on the white fascia, if you draw a contiguous line around that, that would be the area of the sign. If you place that on a raceway, or colored sign board, and then place it on the facade, that entire area would be considered part of the sign. So Staff's concern is that although the applicant needs to get committed to an area. If there are changes that DRB wants to see, that may exceed the size for which they are approved for in their variance. I don't really have a solution, I am just explaining what the situation is to the Board. With that, we can hopefully work towards more clarity. Staff recommendation: The Board should apply the standards for review of a variance contained in Sec. 1147.05 and determine if the requested variance conforms to the standards of that section.

Chairman Enfinger: Please state your name and address for the record please.

Ms. Candella: Good evening council. My name is Tanaya Candella. I am the development manager for Bibibop, LLC, and our location is 2087
OH Rt. 256.

Chairman Enfinger: So, the signage on the front elevation, those are just letters applied to a white facade, that is not one entire huge sign, right?

Ms. Candella: Correct, they are individual channel letters. They would be internally illuminated. So there will not be any lights or anything on there. It will be a very clean look.

Chairman Enfinger: But there will be exterior lighting on the "Well Being" part of it?

Ms. Candella: Correct. Different jurisdictions have been counted as an architectural feature as well, not necessarily as signage. So, it just depends on how you view that because it does not have any internal illumination. They are being lit with either a goose neck or a wall flush light.

Mr. Snowden: Mr. Chairman, and other members of the Board, per our sign code, that would be a sign. However, only the middle portion of the three panels would be considered a sign, because there are figures and symbols. The other two panels would not be considered part of the sign because they are separated. Staff was explaining the challenge of getting to a calculation of what really the applicant requires. The only reason Staff is making an issue of that is because Staff does not want the Board to approve a very high level of sign area in which the applicant could then attempt to put larger signage than what is being put on this sign conceptually.

Ms. Candella: If I may, we actually have been before the DRB as a preliminary to get their comments and their feedback and they did not have any negative comments to the signage we were proposing. It was more a matter of whether or not the variance could be approved. As far as design changes, we are very happy with what we have. The only change we were considering internally was the vertical sign. Is something we have not done on a building, so there may be some slight adjustments to the letters or how we show that. But in essence, we are very pleased with how it looks.

Mr. Donovan: I have a questions about the elevation you are depicting. If you look at the facade of the existing building, they just did a remodel of that plaza and changed the outlook to make it look as it looks now. How can you change the peaks to look like flat areas when everything else has a design that goes down. That is going to change the outlook of the whole plaza.

Ms. Candella: It's something we spoke in detail with the landlord, prior to signing the lease, and he was all for making the design changes. He has seen and approved the designs to the building, knowing we would take on the responsibility of making the modifications. I brought a board to show you the materials. It is a cedar plank and a stone. We completed a location in June on E. Broad St. That has a very similar look to what this building would be.

Mr. Donovan: It seems strange that they put all that money into it and they are going to have you come in there.

Ms. Candella: It is on us. It is not something the landlord is doing. We are taking the project on and taking the expense of the project. We are trying to build a brand in Columbus and we feel the building as it stands, does not give us our brand identity, which the modifications would. The landlord has approved the design and is on board with the modifications.

Mr. Snowden: Let staff interject here. Ms. Candella is correct that DRB did do a conceptual review of this, and that was at Staff's request, given that this was something that had not been represented in Reynodsburg before. Staff wanted DRB to take a look at it and start giving feedback before applications were made. Two items that did not make it into this elevation, because this elevation was done by Brandt Signs, which is the applicant's sign contractor, was that the applicant proposed to remove in that third tenant space, where there is a white panel, DRB would propose to keep that color the same as the remainder of the center. The second thing they also proposed, was to change the color of that wooden material to be something that is more consistent with the overall color of the entire building. Staff understands both positions, and Mr. Donovan has brought up a very good point, and Staff has heard that from other individuals as well. The one thing that Staff would like to point out about this center, is that although the peaks are very consistent, if you look at this end cap, that peaking system and the detailing is not really replicated elsewhere. The building is not visually balanced with peaks at even symmetrical spaces. So, if you look at that, you can see that this building is not symmetrical. In some ways, reducing the building peaks, in the opinion of Staff and some of the DRB, did sort of bind things together a little bit more. Right now you have the far left southern side anchored with those high peaks. So, Staff felt that reducing those could bring the building into a more symmetrical look, which was positive in general. There are some conflicting views here. One other thing that may be relevant, thinking back to the variance that was granted to the car wash immediately to the north of this property, it may be positive for the Board to grant the variance based on the applicant's approval to DRB be largely consistent with the concept plan. I think the point that the applicant is making is that they want to do this plan. The problem when we grant variances is you are varying the Code. So, If this fell through, the variance would still be granted for that much signage at the site, and the signage could be totally different.. There is nothing that could prevent DRB from approving totally different signage. So, perhaps the Board should make it conditional upon that, stating that it has to be largely consistent with this concept plan and cannot show any more signage than is shown here. That is the only thing I can think of to bind our two processes together and make it all make sense as part of a development review process.

Ms. Candella: If I may as well, you will also be reviewing the construction drawings so you will be familiar with the project and I am more than happy to send you any documents to show that we are staying consistent.

Mr. Snowden: That is not the point. The point is that the variance would grant anybody who is there, the ability to have this much signage. The opinion of staff is that the Board should tie that to a specific project. And you are requesting it as part of a specific project. It is the location. If tomorrow it became Chipotle, they would be entitled to this much signage, regardless of what you showed in your concept plan. So that is why it may be positive for the Board to go in that direction in order to keep it tied to the specific project.

Chairman Enfinger: Above the roof line to the two taller gable ends, and then it drops down to the shed roof area, do you happen to know approximately how far off of that existing roof line off the twin peaks there?

Ms. Candella: We are planning on staying consistent with the one. We will be level with that one. The raised section.

Vice Chairman: Everything else dimensions down from there?

Ms. Candella: Yes.

Mr. Donovan: That's the pinnacle?

Mr. Snowden: The pinnacle of the architectural fascia.

Ms. Wallace: I think it looks great. I think it will update that strip mall. To me it is so dated looking, and to have something that seems more streamlined and sleek, will look better than it looks now. Personally, I like the updated look of the building and of the signage.

Mr. Snowden: One of the things that staff and the Director have been in contact with the property owners about is that they can not go with each tenant being individualized. Staff can kind of support what they are doing here because it is on an end and it is replacing something that is already not symmetrical, but, we are not going to be able to differentiate each individual tenant space with this type of new palate of materials and new colors and so forth, other than signage. Because that is getting too busy for a multi-tenant commercial building that needs to have some composure. Staff's goal was to try to find a way to take Bibibop's brand, and integrate that into this multi-tenant commercial building and not mess everything up. That is harder. It is easier if we have a stand alone building where Bibibop can do whatever they want and they do not have to relate to anything other than the scale of the buildings next to them. This is a lot harder, for sure.

Chairman Enfinger: If we were to grant a 252 sq. ft., that would give enough latitude and leeway to work within some design perimeters and not be too limiting or too generous at the same time.

Mr. Snowden: I think so. And now that I have thought more about it, and talked with the applicant, I really want to recommend that the Board try to tie this to a concept plan that is largely consistent with this. We do not want to be granting these variances in a vacuum. That is always Staff's point. Staff is always thinking about what could be the most outrageous result from the Board granting a variance? Keeping that to a minimum could be positive. DRB will be approving the patio as well, as part of that process.

Chairman Enfinger: Are there any other questions or comments? I make a motion that we move to approve Application #171225.

Pastor Linder: I second.

Chairman Enfinger: Let me make an amendment to my motion. I make a motion that we move to approve application #171225 on the condition that they intend to stick to the submitted elevation plans and concepts that they submitted to the BZBA.

Mr. Snowden: Mr. Enfinger, let me jump in. On condition that the applicant's final signage plan be consistent with the Concept Plan presented. It will be reviewed by the DRB, as well.

Chairman Enfinger: My motion to adopt and approve Application #171225 is that the applicant remain consistent with the submitted plans and concept.

Pastor Linder: I second it.

Mr. Snowden: I think you know the process at this point, but you should contact Staff for assistance with applying for a Certificate of Appropriateness from the Design Review Board. All exterior modifications to the building should be included in that application. Once the applicant secures a Certificate of Appropriateness, the applicant should submit for a zoning sign permit for the proposed signage. Staff will require two copies of plans to confirm compliance with the approved Certificate of Appropriateness. The applicant will need to contact the Building Division at 614-322-6802 to submit building plans for review for the proposed wall sign. The Building Division cannot issue permits for sign erection until after the zoning sign permit is approved. We will need to meet with you for pre application for DRB, and you should contact Dan or myself when you are available and we will sit down with you.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Aaron Enfinger
SECONDER:	Robert Linder
AYES:	Linder, Donovan, Enfinger, Wallace
ABSENT:	Rettke

6. **<u>8455 E. Broad St.; Application #171285; L Brands; Applicant: L Brands C/O David Hodge; Variance - Sign</u>**

Mr. Snowden: Thank you Mr. Chairman. 8455 E. Broad Street - The Limited/L Brands - Variance; Application: #171285. Location: Property is located on the southwest corner of E. Broad Street and Taylor Road. Existing Zoning: RI - Restricted Industry District The request is for the Board to review and approve a variance from Section 1181.03(e)(3) and Table 1181 of the Zoning Code to permit, to allow a 200sf LED video sign. Current Use: Warehousing/Office/Industrial Space. Applicant: L Brands, David Hodge. The site consists of a multi-building corporate/
industrial campus and related improvements. The applicant operates offices and a distribution center at the site. The buildings are clustered around
a central parking/access area which is served by a main entrance from E. Broad Street. This entrance is the location of the proposed LED sign. Staff review: Administrative - This variance was previously approved in November of 2013. Per Section 1147.07 of the Zoning Code, variances are only valid for a term one year. During that time, the proposed

improvement must be constructed. The applicant is returning today to reapply for that variance as previously approved and complete the review and approval process for the proposed sign. Site Characteristics - The site is a multi-building campus, and the minimum existing setback from E. Broad Street of the buildings is 450ft. The buildings are screened by landscaping and an earthen berm along the south side of the public street. Given that scale of the site, and the lack of signage on the buildings, the applicant can make a reasonable claim that additional signage is warranted. The applicant is correct in their statement that this type of signage had not been invented at the time the Code was implemented. This Board has generally restricted LED video boards in retail commercial areas as they can become too distracting and increase visual clutter. The Board has sometimes allowed these in the past at other institutions such as the Reynoldsburg High School campuses. Although The Limited/L Brands is a commercial enterprise, the site is heavily landscaped, campus-like and shares many characteristics with other public and semi-public institutions within the City. Staff feels that site characteristics are most similar to these types of uses and dis-similar with commercial retail. Staff recommends that the Board should apply the standards for review of a variance contained in Sec. 1147.05 and determine if the requested variance conforms to the standards of that section. With that, I will turn it back over to our Chairman.

Chairman Enfinger: Thank you Mr. Snowden. Hello Mr. Hodge. How are you?

Mr. Hodge: Great. How are you all?

Chairman Enfinger: Doing good. So, is the presentation, the drawing of the sign? I do remember a little bit of information from when this originally passed. Are the application and presentation relatively the same?

Mr. Snowden: Staff reviewed the previous application, and did read the minutes from that section. Staff needs more assistance from the Board Members who were around at that time to recall anything else that was stated, and any other problems. What they are proposing is exactly the same, except, they are proposing to move to the opposite side of the same intersection. That is pretty much the extent of it.

Chairman Enfinger: So the sign will essentially be facing west?

Mr. Snowden: The sign will be on the southeast corner of E. Broad Street. You will see the sign, given the angle that it is being proposed to be installed, as you are traveling east bound on Broad Street. That is consistent with how folks access the site. The majority of their traffic is coming in from the City rather than towards Reynoldsburg from points east.

Chairman Enfinger: I do recall that there were concerns about how frequently the sign changed. Were there any conditions at that time?

Mr. Snowden: The record did not reflect that. Just because the record did not reflect that doesn't mean it was not done. The Board has done that in the past at other locations. Previous Boards have done that. Staff can not really provide more insight into that, unfortunately.

Chairman Enfinger: Mr. Hodge, do you have any idea as to how frequently the sign will rotate and change?

Mr. Hodge: David Hodge with Smith and Hale, 37 W. Board St., Columbus, Suite 460, 43215. Attorney for the applicant and property owner, L Brands. We have done a number of these types of signs around town. Probably most notably, and similar to this application, the L Brands other office building at Morse and 270, by Easton. They have this same sign. The industry standard, at least with reference to when we did those, is static for eight seconds, and then new image.

Chairman Enfinger: Are there any concerns with the square footage or sizing of the sign? It is two hundred square feet.

Mr. Snowden: Obviously Staff wants to prevent excessive signage in the City, in general. However, given the scale of this improvement, in the opinion of Staff, it is not unreasonable.

Mr. Hodge: I would just say that regionally, we are so blessed to have this organization in our county, much less the City of Reynoldsburg. This is a major employer. Many of my neighbors in Bexley drive Broad Street to this location many times a day. Unfortunately, they work longer hours than I do. They come home at 9:00 and 10:00 at night. This is certainly an exceptional application, but it is also an exceptional set of circumstances. This is an international organization with a substantial number of employees here and an important part of our region. It would be our position, and certainly my request, that those factors be taken into consideration by the Board and The City of Reynoldsburg in making a determination. This international organization feels that this is the appropriate type of signage for a headquarters location like this and they are in the fashion business, and far be it for me to question what they say as far as that is concerned.

Mr. Donovan: Will this sign have a different intensity for day and night?

Mr. Hodge: I do not know the answer to that question. I would imagine it has the capacity, in reading through some notes. I know it is a shockingly expensive installation. I would imagine it has that capacity but I do not know the answer to the question.

Mr. Donovan: I am concerned because at night time you do not want a sign that is going to be blasting as bright as it would have to be during the day. Especially for people coming out of that plant in the middle of the night.

Ms. Wallace: I know the one on Morse Road, I have seen at both daytime and nighttime, and it is not comparable to the one on the south end of 270 that literally blinds you. This is really unobtrusive with it's lighting. It is a mild lighting.

Mr. Snowden: Mr. Chairman, other Members of the Board, and Mr. Hodge, this is one of those situations where the code does not really provide real guidance for Staff or the Board, whatsoever. Staff likes to avoid situations where they are going with their gut feeling.

Staff's feeling is that this is not unreasonable. Staff sometimes has to make that assessment, and that is one of the reasons the Board is here, to make that assessment. Would the Board feel more comfortable, if they chose to approve this, if Staff reviewed an industry standard for day and nighttime operations, and have the applicant submit that as part of their zoning sign permit. Is that something you think the applicant would find unreasonable, Mr. Hodge?

Mr. Hodge: Well, I certainly think we can submit some information that outlines their intention for use of the sign, whether it is that intensity is decreased in evening hours to prevent glare, etc...

Mr. Snowden: If the applicant could provide that as part of the zoning and site plan, Staff could compare it to industry standards and find whether it is within the perimeters of an industry standard. There is not a lot of guidance, especially for cities. A lot of cities are prohibiting them outright, but the reason they are doing that is because they are really more geared towards billboards rather than entry signage into a large campus-like setting. I have seen these other campuses, including college campuses that are very historic. It is a newer piece of technology and it is being used in a very different application from the area it is being regulated out of, which is billboard signs. A lot of drivers on the highways at night are having problems with the very bright ones. If that is something the Board would consider, that would make the Board feel comfortable in their decision, Staff could certainly work with Mr. Hodge to evaluate that prior to approval.

Chairman Enfinger: Are we talking about any kind of setbacks? Are we going in the exact same place that the current ones are sitting?

Mr. Snowden: It is essentially right next to them. The setback per the code is ten feet and they did not specify that on here, but when Staff measured the existing sign, based on what they are showing, it is essentially right next to them. The set back per the code is ten feet and they did not specify that on here. When staff measured the existing sign, based on what they are showing, that sign was at twenty feet. Per the code there was not a need to do any variances.

Chairman Enfinger: So, you measured it twenty feet from the street?

Mr. Snowden: From the right of way line. Per code, ten feet would be the minimum.

Mr. Hodge: I think the signs out there now are eighteen feet.

Mr. Snowden: From the street?

Mr. Hodge: From the right of way. We are certainly not going to be within the ten foot line.

Mr. Snowden: Staff did not find a reason that the applicant would need to vary from that revision. One of the things Staff likes to do is keep the variances to a minimum, so if the applicant is requesting a variance for Item A., Staff tries to make sure they are meeting all the other details just because Staff does not like to request that the Board has to make too many variances. Staff finds it to be confusing and sometimes an issue.

Mr. Donovan: I am not opposed to the sign, I just want it to be safe, especially at night.

Mr. Hodge: I have seen them before and I know one that sticks out to me, you drive in the evening and it is like lightening flashing. They do have that capacity. I am certain it is not their intention to do that, so we will provide their intentions to Mr. Snowden.

Mr. Snowden: What we would do, if the Board approved it in that manner, if it was within the parameters that I could find in industry standards, Staff could approve. If it were to be outside of the parameters, we would talk with Mr. Hodge and see if he was willing to modify, and go from there.

Mr. Hodge: I am absolutely confident that it is not going to be necessary, so I am willing to commit to that condition.

Chairman Enfinger: One other thing on the drawings, my copy of the drawings, I cant really see any of the dimensions or measurements, or anything. What are the sizes of the sign?

Mr. Snowden: I have thirty-one feet, eight inches across the top, and eight feet three inches tall.

Chairman Enfinger: So that is eight feet to the top once it is installed, or eight feet of actual sign?

Mr. Snowden: It is six feet of signage, eight feet at that base. Mr. Enfinger, I am going to show you my copy. Mr. Enfinger, and other Members of the Board, the maximum height for a sign in commercial and industrial districts is ten feet from the finished grade. The finished grade cannot be specifically raised in order to get the sign more height, and that has not been done, although there is some terrain there, but that was pre-existing landscape. This would meet that code section as well.

Chairman Enfinger: Do we have any other questions or comments from any other Board Members? I make a motion that we move to approve Application #171285 on the condition that the applicant will provide to staff literature commenting and explaining the intensity of the day/night contrasts of the light, and some specifics on the frequency of the changing of the display images.

Mr. Donovan: I will second it.

Mr. Snowden: Mr. Hodge, as you know, I will provide a letter stating the actions you will need to take. However, you should contact staff for assistance with applying for a Certificate of Appropriateness to the Design Review Board, for the sign. Once you secure that Certificate of Appropriateness, you will need a zoning sign permit. You will need to contact the Building Division to review building plans, and Staff can assist with all those items.

Mr. Hodge: Question, Mr. Snowden on that issue. Certainly, it came as a surprise to our client that the variance had expired. We thought that the sign was up long ago. Obviously you and I had some conversations, and you quoted me chapter and verse of the zoning code, related to variances expiring after a year. When this request was previously approved, they went to the DRB, and they got a COA.

Mr. Snowden: That does not expire, so if that is the case I will review and you will not need to do that as long as it is consistent. I will review that and I may have made that mistake in my report.

Mr. Hodge: We didn't think we needed to come back.

Mr. Snowden: I didn't mean to send anyone into a panic. And now that you are mentioning it, I believe we did discuss that at your pre-application meeting, and that certificate does not expire. I can modify what I said. You can skip step one and go directly to step two. Thank you for catching my error. With that, I will turn it back over to our Chair.

Chairman Enfinger: Thank you Mr. Hodge.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Aaron Enfinger
SECONDER:	Richard Donovan
AYES:	Linder, Donovan, Enfinger, Wallace
ABSENT:	Rettke

E. OTHER BUSINESS

Chairman Enfinger: I wanted to make note of the fact that we have seen the fence go up on the corner of Baldwin and Livingston. I think it looks good. At first, I did not remember and I thought we had tabled that or did we pass it with the condition...

Mr. Snowden: It was denied initially. In Staff's defense, this happened before Staff was here. There was a conditionally approval of some type, and then the applicant did a minor site plan, which Staff can approve. That is an approval that Staff can do. They can include that as long as they are outside of five feet there. Which was one of the issues. I will look in my office when we have finished this meeting. I think what they were requesting when they were going for the variance was to be inside of five feet of the right of way. I am going to need to review the minor site plan they were approved for.

Mr. Donovan: They were set bacl off of that.

Mr. Snowden: It should have been a minimum of five feet. I will check that minor site plan. I apologize, I can not give a more specific answer for that,

Chairman Enfinger: That is understandable.

Mr. Snowden: Which side are you referring to Mr. Donovan?

Mr. Donovan: I am talking about the Livingston side. They are right at the sidewalk.

Chairman Enfinger: At the retaining wall.

Mr. Snowden: That was to be set back five feet.

Mr. Donovan: What about the asphalt? They put the fence right at it.

Chairman Enfinger: I think we said we wanted it back a little bit more. They had plenty of parking, so if they lost a little bit of parking space they could run the fence through that area. Again, if it was a part of the minor site plan, than what we said did not carry any relevance.

Mr. Snowden: And that is true to a point. But, the code says that they are to be a minimum of five feet back. So, if they are inside of that, it could be that they are inconsistent with the minor site plan which means staff will need to get in touch with them and they will either need to come back for the variance or change it. I will review that as soon as we are done here. That is news to me, but we can definitely look at that.

Mr. Donovan: I drove by there today.

Mr. Snowden: I believe you.

Ms. Wallace: I feel like I remember one small strip where we were allowing them to do that, on one small area because of the parking lot. Check the minutes because I really feel there was a small area where we were allowing the fence to be a lot closer to the sidewalk. I feel that is something we talked about.

Mr. Snowden: If the Board will wait, as soon as we are finished here, I will go pull the plans, and we can look at them.

Chairman Enfinger: I also so they broke ground by the Lowe's center. It is good to see that finally moving forward. Is the hotel breaking ground as well, or is that still on hold?

Mr. Snowden: Dan and I were just contacted earlier today by some representatives of the hotel group and they are going to probably be making a deal on the private side and moving forward. Approval for he site, from this body, is still valid, but they are going to need to go to Design Review Board to approve the exterior because that was not done as part of the previous approval. As far as we can tell, it seems to be moving forward.

Chairman Enfinger: How long do they have? It seems like it was a while back.

Mr. Snowden: It was about a year ago. Then they can grant six months. I will review the code as to whether that is something the Board needs to do, or I can do. I will review that.

Mr. Donovan: They are going to town over there.

Mr. Snowden: They are able to do the site work there and there is some earth moving that needed to happen anyways.

Chairman Enfinger: There is one other thing we had talked about last month.

Mr. Snowden: Dollar General?

Chairman Enfinger: Yes.

Mr. Snowden: Did you receive my email? The day after our last BZBA meeting, the applicant came in to drop of their building plans. Building has thirty days to review that per code. That review should be about complete and I will check with the Building Department tomorrow. Most of our building plan reviews take two to three weeks and that was four weeks ago so it should be done. Once Building issues the permit, they have six months. I will mark that on my calendar because we can site them for non-compliance on the zoning approval, that date. But as long as they have the building permit, I can not site them. The Board's position is this should not be flapping in the wind forever, but I have to allow them, per the Building Code to have that amount of time. I know that is a long time but that is standard for everyone. If they do not move forward when that permit expires in six months, which means they will have to submit plans for review again to Building, I will site them at that point into Mayor's Court.

Chairman Enfinger: I think we also passed something last month on conditions that the applicant would resubmit something. Does anyone else remember?

Mr. Snowden: There were several folks that needed to submit items for their Special Exceptions that were more detailed, such as the minor site plan for the Auto Direct, and that is moving forward. That is being created now. None of those have been approved by City Council yet. They would basically have six months to do that, and Staff will be marking that on a review cycle and bringing that back to you.

Chairman Enfinger: I think that the Auto Direct was what I was thinking of.

Mr. Snowden: Monday, that will be appearing on City Council.

Chairman Enfinger: One other final question and this is not official Board business, this is just curiosity. They tore down the Tumbleweed on Broad Street and that is not Reynoldsburg?

Mr. Snowden: No, that is in Columbus and I believe we found out that is a tire store.

Chairman Enfinger: one other point, I saw all the crosswalks were repaired. It looks better but I'm sad to see the pavers go. I thought they were a nice element that looked good and added character. It adds maintenance.

Mr. Snowden: It would have been nice to go with pressed concrete there.

Chairman Enfinger: I saw that the parking lot is in. And, I know there have been discussions before about the way that area is developing. Are there any further plans for things changing there, traffic flow, giving people more parking opportunities on Main Street.

Mr. Snowden: That is a really great question. I am going to let Dan field that one.

Mr. Havener: We are, as part of the improvements for Main Street, we have plans. As a matter of fact, the Service Director and I talked about that today. We have twenty-eight parking spaces that we are going to have striped out on either Main Street, Jackson, or Lancaster. Through that area. We are also looking at some additional improvements with parking lot and crosswalk signage.

Chairman Enfinger: One final thing, the Carnival Shop, how did the traffic flow on that.

Mr. Snowden: He has not submitted it yet. His drive thru conceptually was approved by City Council last week and I did talk to Mr. Fry on Monday. It is another case where the code should be helping us out . The code should be telling us what are stacking spaces are. The code should be telling us what the minimum size for those spaces should be and how many there should be. What I may do, is pull up some national zoning codes and start referencing them. I am getting frustrated because I feel like we don't have a lot of information to reference to give us any indication as to what we should be looking for. Looking at that drive thru, we were trying to decide what we really were trying to approve. It felt ok, but we didn't really have anything to back it up. I may start referencing some other codes just to give us an idea of what to be looking for. He still needs to submit that and show me and I have told him that.

F. ADJOURNMENT

__________________________ ____________________________

Chairman Planning Administrator

Police Department

James O'Neill
7240 E. Main Street
Reynoldsburg OHIO 43068
614-322-6947 Phone

ORDINANCE REQUEST

DATE:	**November 9, 2015**
TO:	**Finance Committee**
RE:	ORDINANCE AUTHORIZING CITY AUDITOR TO REMOVE EQUIPMENT FROM THE CITY'S FIXED ASSET LIST. (Second Reading 10/26/2015).

The Reynoldsburg Division of Police request for Council to approve the removal of the below vehicles from the fixed asset list. Both of these vehicles are being stored at the street barn, it would not be cost effective to repair them.

2005	Chrysler 300	2C3JA63H05H170372
2001	Toyota Truck	5TBBT44101S129325

City Auditors Office
Richard Harris
7232 E. Main Street
Reynoldsburg OHIO 43068
Phone

ORDINANCE REQUEST

DATE:	**November 9, 2015**
TO:	**Finance Committee**
RE:	ORDINANCE TO ENACT TITLE NINE, CHAPTER 190 OF THE CODIFIED ORDINANCES OF THE CITY OF REYNOLDSBURG REGARDING MUNICIPAL INCOME TAX AND DECLARING AN EMERGENCY. (Second Reading 10/26/2015).

Emergency/Suspension: Emergency

Reason For Emergency: Financial needs of the City's government

Request Council pass an Ordinance for Chapter 190 of The Reynoldsburg City Code to comply with HB 5 on Collection of City Income Tax.

MEMO

To: Reynoldsburg City Council

From: Brenda Browning, Tax Administrator

Date: September 28, 2015

Re: Substitute HB5

Substitute HB5 was passed with an effective date of January 1, 2016. This bill amended ORC 718 which governs city income tax. ORC 715.013 provides the restriction that a municipal income tax must be levied in accordance with Chapter 718 of the Revised Code. A municipal income tax that does not comply with the provisions of ORC 718 places the ability to administer the tax in possible jeopardy; therefore, we must pass a new income tax ordinance with an effective date of January 1, 2016. We must also still keep the old ordinance in effect at the same time as that will still govern how we administer our taxes for tax years ending December 31, 2015 and prior.

Here are the highlights of the changes to municipal tax:

For All Tax Types

- Uniform $10 threshold for refunds/payments
- Late filing penalty of $25 for each failure per month not to exceed $150
- Interest rate for late payment will be the federal short term rate rounded to the nearest whole number percentage plus 5%
- Changes to Income Tax Board of Review
- Must publish Taxpayer Rights & Responsibilities
- Administrative changes to audit procedures

For Business Net Profits and Individuals

- Estimated tax threshold of $200 and due dates changed
- Late payment penalty of 15%

Business Net Profits

- Allow net operating losses for 5 years beginning 1/1/2017; this will be phased in at 50% over 5 years
- Changes to consolidated filing
- Changes to pass-through (partnerships, SCorps) filing

Individual Taxes

- Changed definition of domicile
- Allow NOL of 5 years on Schedule C, E and F filers
- Uniform treatment of 2106 expenses

Withholding (Payroll) Tax

- Thresholds and due dates changed
- Qualifying wage definition changed
- Late payment penalty 50%
- Replaced 12-day occasional entrant rule with 20-day rule; employers not required to withhold until 21st day and do not have to go back to day one to make city whole

Miscellaneous

- Updated existing language pertaining to landlord listings for sake of uniformity
- Updated existing language pertaining to violations for sake of uniformity

Cc: Richard Harris, City Auditor
Mayor Brad McCloud
James Hood, City Attorney

ORDINANCE NO. ___-15 PASSED:

ORDINANCE TO ENACT TITLE NINE, CHAPTER 190 OF THE CODIFIED ORDINANCES OF THE CITY OF REYNOLDSBURG REGARDING MUNICIPAL INCOME TAX AND DECLARING AN EMERGENCY.

Whereas, the Home Rule Amendment of the Ohio Constitution, Article XVIII, Section 3, provides that "Municipalities shall have the authority to exercise all powers of local self-government", and the municipal taxing power is one of such powers of local self-government delegated by the people of the State to the people of municipalities; and

Whereas, Article XIII, Section 6 of the Ohio Constitution provides that the General Assembly may restrict a municipality's power of taxation to the extent necessary to prevent abuse of such power, and Article XVIII, Section 13 of the Ohio Constitution states that "laws may be passed to limit the powers of municipalities to levy taxes and incur debts for local purposes"; and

Whereas, the General Assembly has determined that it is necessary and appropriate to comprehensively review and amend Chapter 718 of the Ohio Revised Code, setting forth statutory requirements for municipal income tax codes in Ohio; and

Whereas, more specifically, the General Assembly enacted House Bill 5 in December 2014, and mandated that municipal income tax codes be amended by January 1, 2016 such that any income or withholding tax is levied in accordance with the provisions and limitations specified in Chapter 718 of the Ohio Revised Code; and

Whereas, upon a detailed review of House Bill 5 and the Codified Ordinances of the City, this Ordinance is found and determined by this Council to enact the amendments required prior to the January 1, 2016 deadline to be in accord with the provisions and limitations specified in Chapter 718 of the Ohio Revised Code.

NOW THEREFORE BE IT ORDAINED BY THE COUNCIL OF THE CITY OF REYNOLDSBURG, OHIO:

Section 1. That Title Nine, Chapter 190 of the Codified Ordinances be and is hereby enacted to read as set forth in Exhibit A attached hereto and incorporated herein, to take effect January 1, 2016 for tax years beginning on or after January 1, 2016.

Section 2. That Title Nine, Chapter 191 of the Codified Ordinances shall not be amended by the enactment of Chapter 190 and shall remain effective and in force for all tax years through December 31, 2015.

Section 3. That this ordinance is deemed to be an emergency measure necessary for the financial needs of the City, and further ensures our ability to administer and enforce the tax; wherefore upon adoption by Council, this ordinance shall be in effect immediately upon signature by the Mayor.

REYNOLDSBURG INCOME TAX ORDINANCE

TITLE NINE – Taxation
Chapter 190 – Income Tax

Effective January 1, 2016

Sections

CROSS REFERENCES

Power to levy income tax – see Ohio Constitution, Article XVIII, Section 3
Municipal income taxes – see Ohio Revised Code, Chapter 718
Payroll deductions – see Ohio Revised Code, General Provisions, Chapter 9, Section 9.42
Tax limitations – see Charter, Article VIII, Section 8.02

SECTION 190.01 AUTHORITY TO LEVY TAX; PURPOSE OF TAX.

(A) To provide funds for the purposes of general Municipal operations, maintenance, new equipment and capital improvements, the City of Reynoldsburg ("City") hereby levies an annual municipal income tax on income, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided.

(B)(1) The annual tax is levied at a rate of one and one-half percent (1.5%). The tax is levied at a uniform rate on all persons residing in or earning or receiving income in the City. The tax is levied on income, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided in Section 190.03 of this chapter and other sections as they may apply.

(2) The monies collected under the provisions of this chapter shall be deposited into the following Funds in the following order and such Funds shall be disbursed for the following purposes and in the following order:

(a) Such part thereof as shall be necessary to defray all costs of collecting and administering the taxes levied by this chapter, including any amounts to be paid to any person or governmental agency under any contract for the administration of such taxes, and the cost of administering the Department of Taxation and enforcing the provisions thereof shall be deposited into the Income Tax Revenue Fund. Zero percent (0%) of the monies collected shall remain in the Income Tax Revenue Fund of the City to be put into the City's Contingency Reserve.

After providing for the requirements in division (a) monies shall be deposited and disbursed for the following purposes and in the following order:

(b)(i) Eighty-four percent (84%) of the monies collected shall be deposited into the General Fund of the City to be reappropriated by Council for any lawful purpose.

(ii) Fourteen percent (14%) of the monies collected shall be deposited into the General Debt Retirement Fund to be used for general debt retirement.

(iii) Two percent (2%) of the monies collected shall be deposited into the Capital Improvement Fund which shall be used to defray all or part of the costs of legal improvements as determined by Council.

All monies already deposited into the City's Contingency Reserve residing in the Income Tax Fund shall be expended only upon a legislative transfer to the General Fund. Such transfers shall be solely for the purpose of making revenue available for expenditures necessary to continue basic City services due to a natural disaster or other catastrophic occurrence.

(C) The tax on income and the withholding tax established by Chapter 190 are authorized by Article XVIII, Section 3 of the Ohio Constitution. The tax is levied in accordance with, and is intended to be consistent with, the provisions and limitations of Ohio Revised Code 718 (ORC 718).

SECTION 190.02 DEFINITIONS.

(A) Any term used in this chapter that is not otherwise defined in this chapter has the same meaning as when used in a comparable context in laws of the United States relating to federal income taxation or in Title LVII of the ORC, unless a different meaning is clearly required. If a term used in this chapter that is not otherwise defined in this chapter is used in a comparable context in both the laws of the United States relating to federal income tax and in Title LVII of the ORC and the use is not consistent, then the use of the term in the laws of the United States relating to federal income tax shall control over the use of the term in Title LVII of the ORC.

(B) The singular shall include the plural, and the masculine shall include the feminine and the gender-neutral.

(C) As used in this chapter:

(1) **"Adjusted federal taxable income,"** for a person required to file as a C corporation, or for a person that has elected to be taxed as a C corporation under (C)(24)(d) of this division, means a C corporation's federal taxable income before net operating losses and special deductions as determined under the Internal Revenue Code, adjusted as follows:

(a) Deduct intangible income to the extent included in federal taxable income. The deduction shall be allowed regardless of whether the intangible income relates to assets used in a trade or business or assets held for the production of income.

(b) Add an amount equal to five percent (5%) of intangible income deducted under division (C)(1)(a) of this section, but excluding that portion of intangible income directly related to the sale, exchange, or other disposition of property described in Section 1221 of the Internal Revenue Code;

(c) Add any losses allowed as a deduction in the computation of federal taxable income if the losses directly relate to the sale, exchange, or other disposition of an asset described in Section 1221 or 1231 of the Internal Revenue Code;

(d)(i) Except as provided in (C)(1)(d)(ii) of this section, deduct income and gain included in federal taxable income to the extent the income and gain directly relate to the sale, exchange, or other disposition of an asset described in Section 1221 or 1231 of the Internal Revenue Code;

(ii) Division (C)(1)(d)(i) of this section does not apply to the extent the income or gain is income or gain described in Section 1245 or 1250 of the Internal Revenue Code.

(e) Add taxes on or measured by net income allowed as a deduction in the computation of federal taxable income;

(f) In the case of a real estate investment trust or regulated investment company, add all amounts with respect to dividends to, distributions to, or amounts set aside for or credited to the benefit of investors and allowed as a deduction in the computation of federal taxable income;

(g) Deduct, to the extent not otherwise deducted or excluded in computing federal taxable income, any income derived from a transfer agreement or from the enterprise transferred under that agreement under Section 4313.02 of the ORC;

(h)(i) Except as limited by divisions (C)(1)(h)(ii), (iii), and (iv) of this section, deduct any net operating loss incurred by the person in a taxable year beginning on or after January 1, 2017.

The amount of such net operating loss shall be deducted from net profit that is reduced by exempt income to the extent necessary to reduce municipal taxable income to zero, with any remaining unused portion of the net operating loss carried forward to not more than five consecutive taxable years following the taxable year in which the loss was incurred, but in no case for more years than necessary for the deduction to be fully utilized.

(ii) No person shall use the deduction allowed by division (C)(1)(h) of this section to offset qualifying wages.

(iii)(a) For taxable years beginning in 2018, 2019, 2020, 2021, or 2022, a person may not deduct, for purposes of an income tax levied by a municipal corporation that levies an income tax before January 1, 2016, more than fifty percent (50%) of the amount of the deduction otherwise allowed by division (C)(1)(h)(i) of this section.

(b) For taxable years beginning in 2023 or thereafter, a person may deduct, for purposes of an income tax levied by a municipal corporation that levies an income tax before January 1, 2016, the full amount allowed by (C)(1)(h)(i) of this section.

(iv) Any pre-2017 net operating loss carryforward deduction that is available must be utilized before a taxpayer may deduct any amount pursuant to (C)(1)(h) of this section.

(v) Nothing in division (C)(1)(h)(iii)(a) of this section precludes a person from carrying forward, use with respect to any return filed for a taxable year beginning after 2018, any amount of net operating loss that was not fully utilized by operation of division (C)(1)(h)(iii)(a) of this section. To the extent that an amount of net operating loss that was not fully utilized in one or more taxable years by operation of division (C)(1)(h)(iii)(a) of this section is carried forward for use with respect to a return filed for a taxable year beginning in 2019, 2020, 2021, or 2022, the limitation described in division (C)(1)(h)(iii)(a) of this section shall apply to the amount carried forward.

(i) Deduct any net profit of a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that net profit in the group's federal taxable income in accordance with division (V)(3)(b) of Section 190.05.

(j) Add any loss incurred by a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that loss in the group's federal taxable income in accordance with division (V)(3)(b) of Section 190.05.

If the taxpayer is not a C corporation, is not a disregarded entity that has made an election described in division (C)(48)(b) of this section, is not a publicly traded partnership that has made the election described in division (C)(24)(d) of this section, and is not an individual, the taxpayer shall compute adjusted federal taxable income under this section as if the taxpayer were a C corporation, except guaranteed payments and other similar amounts paid or accrued to a partner, former partner, shareholder, former shareholder, member, or former member shall not be allowed as a deductible expense unless such payments are in consideration for the use of capital and treated as payment of interest under Section 469 of the Internal Revenue Code or United States treasury regulations. Amounts paid or accrued to a qualified self-employed retirement plan with respect to a partner, former partner, shareholder, former shareholder, member, or former member of the taxpayer, amounts paid or accrued to or for health insurance for a partner, former partner, shareholder, former shareholder, member, or former member, and amounts paid or accrued to or for life insurance for a partner, former partner, shareholder, former shareholder, member, or former member shall not be allowed as a deduction.

Nothing in division (C)(1) of this section shall be construed as allowing the taxpayer to add or deduct any amount more than once or shall be construed as allowing any taxpayer to deduct any amount paid to or accrued for purposes of federal self-employment tax.

(2)(a) **"Assessment"** means a written finding by the Tax Administrator that a person has underpaid municipal income tax, or owes penalty and interest, or any combination of tax, penalty, or interest, to the municipal corporation that commences the person's time limitation for making an appeal to the Board of Tax Review pursuant to Section 190.21, and has "ASSESSMENT" written in all capital letters at the top of such finding.

(b) "Assessment" does not include a notice denying a request for refund issued under division (C)(3) of Section 190.09, a billing statement notifying a taxpayer of current or past-due balances owed to the municipal corporation, a Tax Administrator's request for additional information, a notification to the taxpayer of mathematical errors, or a Tax Administrator's other written correspondence to a person or taxpayer that does not meet the criteria prescribed by division (C)(2)(a) of this section.

(3) **"Audit"** means the examination of a person or the inspection of the books, records, memoranda, or accounts of a person, ordered to appear before the Tax Administrator, for the purpose of determining liability for a municipal income tax.

(4) **"Board of Tax Review"** or "Board of Review" or "Board of Tax Appeals", or other named local board constituted to hear appeals of municipal income tax matters, means the entity created under Section 190.21.

(5) **"Calendar quarter"** means the three-month period ending on the last day of March, June, September, or December.

(6) **"Casino operator" and "casino facility"** have the same meanings as in Section 3772.01 of the ORC.

(7) **"Certified mail," "express mail," "United States mail," "postal service,"** and similar terms include any delivery service authorized pursuant to Section 5703.056 of the ORC.

(8) **"Disregarded entity"** means a single member limited liability company, a qualifying subchapter S subsidiary, or another entity if the company, subsidiary, or entity is a disregarded entity for federal income tax purposes.

(9) **"Domicile"** means the true, fixed, and permanent home of a taxpayer and to which, whenever absent, the taxpayer intends to return. A taxpayer may have more than one residence but not more than one domicile.

(10) **"Employee"** means an individual who is an employee for federal income tax purposes.

(11) **"Employer"** means a person that is an employer for federal income tax purposes.

(12) **"Exempt income"** means all of the following:

(a) The military pay or allowances of members of the armed forces of the United States or members of their reserve components, including the national guard of any state.

(b) Intangible income. However, a municipal corporation that taxed any type of intangible income on March 29, 1988, pursuant to Section 3 of S.B. 238 of the 116th general assembly, may continue to tax that type of income if a majority of the electors of the municipal corporation voting on the question of whether to permit the taxation of that type of intangible income after 1988 voted in favor thereof at an election held on November 8, 1988.

(c) Social security benefits, railroad retirement benefits, unemployment compensation, pensions, retirement benefit payments, payments from annuities, and similar payments made to an employee or to the beneficiary of an employee under a retirement program or plan, disability payments received from private industry or local, state, or federal governments or from charitable, religious or educational organizations, and the proceeds of sickness, accident, or liability insurance policies. As used in division (C)(12)(c) of this section, "unemployment compensation" does not include supplemental unemployment compensation described in Section 3402(o)(2) of the Internal Revenue Code.

(d) The income of religious, fraternal, charitable, scientific, literary, or educational institutions to the extent such income is derived from tax-exempt real estate, tax-exempt tangible or intangible property, or tax-exempt activities.

(e) Compensation paid under Section 3501.28 or 3501.36 of the ORC to a person serving as a precinct election official to the extent that such compensation does not exceed $1,000 for the taxable year. Such compensation in excess of $1,000 for the taxable year may be subject to taxation by a municipal corporation. A municipal corporation shall not require the payer of such compensation to withhold any tax from that compensation.

(f) Dues, contributions, and similar payments received by charitable, religious, educational, or literary organizations or labor unions, lodges, and similar organizations;

(g) Alimony and child support received.

(h) Compensation for personal injuries or for damages to property from insurance proceeds or otherwise, excluding compensation paid for lost salaries or wages or compensation from punitive damages.

(i) Income of a public utility when that public utility is subject to the tax levied under Section 5727.24 or 5727.30 of the ORC. Division (C)(12)(i) of this section does not apply for purposes of Chapter 5745. of the ORC.

(j) Gains from involuntary conversions, interest on federal obligations, items of income subject to a tax levied by the state and that a municipal corporation is specifically prohibited by law from taxing, and income of a decedent's estate during the period of administration except such income from the operation of a trade or business.

(k) Compensation or allowances excluded from federal gross income under Section 107 of the Internal Revenue Code.

(l) Employee compensation that is not qualifying wages as defined in division (C)(35) of this section.

(m) Compensation paid to a person employed within the boundaries of a United States air force base under the jurisdiction of the United States air force that is used for the housing of members of the

United States air force and is a center for air force operations, unless the person is subject to taxation because of residence or domicile. If the compensation is subject to taxation because of residence or domicile, tax on such income shall be payable only to the municipal corporation of residence or domicile.

(n) An S corporation shareholder's share of net profits of the S corporation, other than any part of the share of net profits that represents wages as defined in Section 3121(a) of the Internal Revenue Code or net earnings from self-employment as defined in Section 1402(a) of the Internal Revenue Code.

(o) All of the income of individuals under 18 years of age.

(p)(i) Except as provided in divisions (C)(12)(p)(ii), (iii), and (iv) of this section, qualifying wages described in division (C)(2) or (5) of Section 190.04 to the extent the qualifying wages are not subject to withholding for the City under either of those divisions.

(ii) The exemption provided in division (C)(12)(p)(i) of this section does not apply with respect to the municipal corporation in which the employee resided at the time the employee earned the qualifying wages.

(iii) The exemption provided in division (C)(12)(p)(i) of this section does not apply to qualifying wages that an employer elects to withhold under division (C)(4)(b) of Section 190.04.

(iv) The exemption provided in division (C)(12)(p)(i) of this section does not apply to qualifying wages if both of the following conditions apply:

(a) For qualifying wages described in division (C)(2) of Section 190.04, the employee's employer withholds and remits tax on the qualifying wages to the municipal corporation in which the employee's principal place of work is situated, or, for qualifying wages described in division (C)(5) of Section 190.04, the employee's employer withholds and remits tax on the qualifying wages to the municipal corporation in which the employer's fixed location is located;

(b) The employee receives a refund of the tax described in division (C)(12)(p)(iv)(a) of this section on the basis of the employee not performing services in that municipal corporation.

(q)(i) Except as provided in division (C)(12)(q)(ii) or (iii) of this section, compensation that is not qualifying wages paid to a nonresident individual for personal services performed in the City on not more than 20 days in a taxable year.

(ii) The exemption provided in division (C)(12)(q)(ii) of this section does not apply under either of the following circumstances:

(a) The individual's base of operation is located in the municipal corporation.

(b) The individual is a professional athlete, professional entertainer, or public figure, and the compensation is paid for the performance of services in the individual's capacity as a professional athlete, professional entertainer, or public figure. For purposes of division (C)(12)(q)(ii)(b) of this section, "professional athlete," "professional entertainer," and "public figure" have the same meanings as in Section 190.04(C).

(iii) Compensation to which division (C)(12)(q) of this section applies shall be treated as earned or received at the individual's base of operation. If the individual does not have a base of operation, the compensation shall be treated as earned or received where the individual is domiciled.

(iv) For purposes of division (C)(12)(q) of this section, "base of operation" means the location where an individual owns or rents an office, storefront, or similar facility to which the individual regularly reports and at which the individual regularly performs personal services for compensation.

(r) Compensation paid to a person for personal services performed for a political subdivision on property owned by the political subdivision, regardless of whether the compensation is received by an employee of the subdivision or another person performing services for the subdivision under a contract with the subdivision, if the property on which services are performed is annexed to a municipal corporation pursuant to Section 709.023 of the ORC on or after March 27, 2013, unless the person is subject to such taxation because of residence. If the compensation is subject to taxation because of residence, municipal income tax shall be payable only to the municipal corporation of residence.

(s) Income the taxation of which is prohibited by the constitution or laws of the United States.

Any item of income that is exempt income of a pass-through entity under division (C) of this section is exempt income of each owner of the pass-through entity to the extent of that owner's distributive or proportionate share of that item of the entity's income.

(13) **"Form 2106"** means internal revenue service form 2106 filed by a taxpayer pursuant to the Internal Revenue Code.

(14) **"Generic form"** means an electronic or paper form that is not prescribed by a particular municipal corporation and that is designed for reporting taxes withheld by an employer, agent of an employer, or other payer, estimated municipal income taxes, or annual municipal income tax liability or for filing a refund claim.

(15) **"Gross receipts"** means the total revenue derived from sales, work done, or service rendered.

(16) **"Income"** means the following:

(a)(i) For residents, all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the resident, including the resident's distributive share of the net profit of pass-through entities owned directly or indirectly by the resident and any net profit of the resident~~,~~ except as provided in (C)(24)(d) of this division.

(ii) For the purposes of division (C)(16)(a)(i) of this section:

(a) Any net operating loss of the resident incurred in the taxable year and the resident's distributive share of any net operating loss generated in the same taxable year and attributable to the resident's ownership interest in a pass-through entity shall be allowed as a deduction, for that taxable year and the following five taxable years, against any other net profit of the resident or the resident's distributive share of any net profit attributable to the resident's ownership interest in a pass-through entity until fully utilized, subject to division (C)(16)(a)(iv) of this section;

(b) The resident's distributive share of the net profit of each pass-through entity owned directly or indirectly by the resident shall be calculated without regard to any net operating loss that is carried forward by that entity from a prior taxable year and applied to reduce the entity's net profit for the current taxable year.

(iii) Division (C)(16)(a)(ii) of this section does not apply with respect to any net profit or net operating loss attributable to an ownership interest in an S corporation unless shareholders' shares of net profits from S corporations are subject to tax in the municipal corporation as provided in division(C)(12)(n) or (C)(16)(e) of this section.

(iv) Any amount of a net operating loss used to reduce a taxpayer's net profit for a taxable year shall reduce the amount of net operating loss that may be carried forward to any subsequent year for use by that taxpayer. In no event shall the cumulative deductions for all taxable years with respect to a taxpayer's net operating loss exceed the original amount of that net operating loss available to that taxpayer.

(b) In the case of nonresidents, all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the nonresident for work done, services performed or rendered, or activities conducted in the municipal corporation, including any net profit of the nonresident, but excluding the nonresident's distributive share of the net profit or loss of only pass-through entities owned directly or indirectly by the nonresident.

(c) For taxpayers that are not individuals, net profit of the taxpayer;

(d) Lottery, sweepstakes, gambling and sports winnings, winnings from games of chance, and prizes and awards. If the taxpayer is a professional gambler for federal income tax purposes, the taxpayer may deduct related wagering losses and expenses to the extent authorized under the Internal Revenue Code and claimed against such winnings.

(e) Intentionally left blank.

(17) **"Intangible income"** means income of any of the following types: income yield, interest, capital gains, dividends, or other income arising from the ownership, sale, exchange, or other disposition of intangible property including, but not limited to, investments, deposits, money, or credits as those terms are defined in Chapter 5701. of the ORC, and patents, copyrights, trademarks, tradenames, investments in real estate investment trusts, investments in regulated investment companies, and appreciation on deferred compensation. "Intangible income" does not include prizes, awards, or other income associated with any lottery winnings, gambling winnings, or other similar games of chance.

(18) **"Internal Revenue Code"** has the same meaning as in Section 5747.01 of the ORC.

(19) **"Limited liability company"** means a limited liability company formed under chapter 1705. of the ORC or under the laws of another state.

(20) **"Municipal corporation"** includes a joint economic development district or joint economic development zone that levies an income tax under Section 715.691 , 715.70 , 715.71 , or 715.74 of the ORC.

(21)(a) **"Municipal taxable income"** means the following:

(i) For a person other than an individual, income reduced by exempt income to the extent otherwise included in income and then, as applicable, apportioned or sitused to the City under Section 190.03, and further reduced by any pre-2017 net operating loss carryforward available to the person for the City.

(ii)(a) For an individual who is a resident of the City, income reduced by exempt income to the extent otherwise included in income, then reduced as provided in division (C)(21)(b) of this section, and further reduced by any pre-2017 net operating loss carryforward available to the individual for the municipal corporation.

(b) For an individual who is a nonresident of the City, income reduced by exempt income to the extent otherwise included in income and then, as applicable, apportioned or sitused to the municipal corporation under Section 190.03, then reduced as provided in division (C)(21)(b) of this section, and further reduced by any pre-2017 net operating loss carryforward available to the individual for the City.

(b) In computing the municipal taxable income of a taxpayer who is an individual, the taxpayer may subtract, as provided in division (C)(21)(a)(ii)(a) or (C)(21)(b) of this section, the amount of the individual's employee business expenses reported on the individual's form 2106 that the individual deducted for federal income tax purposes for the taxable year, subject to the limitation imposed by Section 67 of the Internal Revenue Code. For the municipal corporation in which the taxpayer is a resident, the taxpayer may deduct all such expenses allowed for federal income tax purposes, but to the extent the expenses do not relate to exempt income. For a municipal corporation in which the taxpayer is not a resident, the taxpayer may deduct such expenses only to the extent the expenses are related to the taxpayer's performance of personal services in that nonresident municipal corporation and are not related to exempt income.

(22) **"Municipality"** means the same as the City of Reynoldsburg. If the terms are capitalized in the ordinance they are referring to Reynoldsburg. If not capitalized they refer to a municipal corporation other than Reynoldsburg.

(23) **"Net operating loss"** means a loss incurred by a person in the operation of a trade or business. "Net operating loss" does not include unutilized losses resulting from basis limitations, at-risk limitations, or passive activity loss limitations.

(24)(a) **"Net profit"** for a person other than an individual means adjusted federal taxable income.

(b) "Net profit" for a person who is an individual means the individual's net profit required to be reported on schedule C, schedule E, or schedule F reduced by any net operating loss carried forward. For the purposes of division (C)(24)(b) of this section, the net operating loss carried forward shall be calculated and deducted in the same manner as provided in division (C)(1)(h) of this section.

(c) For the purposes of this chapter, and notwithstanding division (C)(24)(a) of this section, net profit of a disregarded entity shall not be taxable as against that disregarded entity, but shall instead be included in the net profit of the owner of the disregarded entity.

(d) A publicly traded partnership that is treated as a partnership for federal income tax purposes, and that is subject to tax on its net profits by the City, may elect to be treated as a C corporation for the City. The election shall be made on the annual return for the City. the City will treat the publicly traded partnership as a C corporation if the election is so made.

(25) **"Nonresident"** means an individual that is not a resident.

(26) **"Ohio Business Gateway"** means the online computer network system, created under Section 125.30 of the ORC, that allows persons to electronically file business reply forms with state agencies and includes any successor electronic filing and payment system.

(27) **"Other payer"** means any person, other than an individual's employer or the employer's agent, that pays an individual any amount included in the federal gross income of the individual. "Other payer" includes casino operators and video lottery terminal sales agents.

(28) **"Pass-through entity"** means a partnership not treated as an association taxable as a C corporation for federal income tax purposes, a limited liability company not treated as an association taxable as a C corporation for federal income tax purposes, an S corporation, or any other class of entity from which the income or profits of the entity are given pass-through treatment for federal income tax purposes. "Pass-through entity" does not include a trust, estate, grantor of a grantor trust, or disregarded entity.

(29) **"Pension"** means any amount paid to an employee or former employee that is reported to the recipient on an IRS form 1099-R, or successor form. Pension does not include deferred compensation, or amounts attributable to nonqualified deferred compensation plans, reported as FICA/Medicare wages on an IRS form W-2, Wage and Tax Statement, or successor form.

(30) **"Person"** includes individuals, firms, companies, joint stock companies, business trusts, estates, trusts, partnerships, limited liability partnerships, limited liability companies, associations, C corporations, S corporations, governmental entities, and any other entity.

(31) **"Postal service"** means the United States postal service.

(32) **"Postmark date," "date of postmark,"** and similar terms include the date recorded and marked in the manner described in division (B)(3) of Section 5703.056 of the ORC.

(33)(a) **"Pre-2017 net operating loss carryforward"** means any net operating loss incurred in a taxable year beginning before January 1, 2017, to the extent such loss was permitted, by a resolution or ordinance of the City that was adopted by the City before January 1, 2016, to be carried forward and utilized to offset income or net profit generated in the City in future taxable years.

(b) For the purpose of calculating municipal taxable income, any pre-2017 net operating loss carryforward may be carried forward to any taxable year, including taxable years beginning in 2017 or thereafter, for the number of taxable years provided in the resolution or ordinance or until fully utilized, whichever is earlier.

(34) **"Publicly traded partnership"** means any partnership, an interest in which is regularly traded on an established securities market. A "publicly traded partnership" may have any number of partners.

(35) **"Qualifying wages"** means wages, as defined in Section 3121(a) of the Internal Revenue Code, without regard to any wage limitations, adjusted as follows:

(a) Deduct the following amounts:

(i) Any amount included in wages if the amount constitutes compensation attributable to a plan or program described in Section 125 of the Internal Revenue Code.

(ii) Any amount included in wages if the amount constitutes payment on account of a disability related to sickness or an accident paid by a party unrelated to the employer, agent of an employer, or other payer.

(iii) Intentionally left blank.

(iv) Intentionally left blank.

(v) Any amount included in wages that is exempt income.

(b) Add the following amounts:

(i) Any amount not included in wages solely because the employee was employed by the employer before April 1, 1986.

(ii) Any amount not included in wages because the amount arises from the sale, exchange, or other disposition of a stock option, the exercise of a stock option, or the sale, exchange, or other disposition of stock purchased under a stock option. Division (C)(35)(b)(ii) of this section applies only to those amounts constituting ordinary income.

(iii) Any amount not included in wages if the amount is an amount described in section 401(k), 403(b), or 457 of the Internal Revenue Code. Division (C)(35)(b)(ii) of this section applies only to employee contributions and employee deferrals.

(iv) Any amount that is supplemental unemployment compensation benefits described in Section 3402(o)(2) of the Internal Revenue Code and not included in wages.

(v) Any amount received that is treated as self-employment income for federal tax purposes in accordance with Section 1402(a)(8) of the Internal Revenue Code.

(vi) Any amount not included in wages if all of the following apply:

(a) For the taxable year the amount is employee compensation that is earned outside the United States and that either is included in the taxpayer's gross income for federal income tax purposes or would have been included in the taxpayer's gross income for such purposes if the taxpayer did not elect to exclude the income under Section 911 of the Internal Revenue Code;

(b) For no preceding taxable year did the amount constitute wages as defined in Section 3121(a) of the Internal Revenue Code;

(c) For no succeeding taxable year will the amount constitute wages; and

(d) For any taxable year the amount has not otherwise been added to wages pursuant to either division (C)(35)(b) of this section or Section 190.04, as that section existed before the effective date of H.B. 5 of the 130th General Assembly, March 23, 2015.

(36) **"Related entity"** means any of the following:

(a) An individual stockholder, or a member of the stockholder's family enumerated in Section 318 of the Internal Revenue Code, if the stockholder and the members of the stockholder's family own directly, indirectly, beneficially, or constructively, in the aggregate, at least fifty percent (50%) of the value of the taxpayer's outstanding stock;

(b) A stockholder, or a stockholder's partnership, estate, trust, or corporation, if the stockholder and the stockholder's partnerships, estates, trusts, or corporations own directly, indirectly, beneficially, or constructively, in the aggregate, at least fifty percent (50%) of the value of the taxpayer's outstanding stock;

(c) A corporation, or a party related to the corporation in a manner that would require an attribution of stock from the corporation to the party or from the party to the corporation under division (C)(36)(d) of this section, provided the taxpayer owns directly, indirectly, beneficially, or constructively, at least fifty percent of the value of the corporation's outstanding stock;

(d) The attribution rules described in Section 318 of the Internal Revenue Code apply for the purpose of determining whether the ownership requirements in divisions (C)(36)(a) to (c) of this section have been met.

(37) **"Related member"** means a person that, with respect to the taxpayer during all or any portion of the taxable year, is either a related entity, a component member as defined in Section 1563(b) of the Internal Revenue Code, or a person to or from whom there is attribution of stock ownership in accordance with Section 1563(e) of the Internal Revenue Code except, for purposes of determining whether a person is a related member under this division, " twenty percent (20%)" shall be substituted for "five percent (5%)" wherever "five percent (5%)" appears in Section 1563(e) of the Internal Revenue Code.

(38) **"Resident"** means an individual who is domiciled in the municipal corporation as determined under Section 190.03(E).

(39) **"S corporation"** means a person that has made an election under subchapter S of Chapter 1 of Subtitle A of the Internal Revenue Code for its taxable year.

(40) **"Schedule C"** means internal revenue service schedule C (form 1040) filed by a taxpayer pursuant to the Internal Revenue Code.

(41) **"Schedule E"** means internal revenue service schedule E (form 1040) filed by a taxpayer pursuant to the Internal Revenue Code.

(42) **"Schedule F"** means internal revenue service schedule F (form 1040) filed by a taxpayer pursuant to the Internal Revenue Code.

(43) **"Single member limited liability company"** means a limited liability company that has one direct member.

(44) **"Small employer"** means any employer that had total revenue of less than $500,000 during the preceding taxable year. For purposes of this division, "total revenue" means receipts of any type or kind, including, but not limited to, sales receipts; payments; rents; profits; gains, dividends, and other

investment income; compensation; commissions; premiums; money; property; grants; contributions; donations; gifts; program service revenue; patient service revenue; premiums; fees, including premium fees and service fees; tuition payments; unrelated business revenue; reimbursements; any type of payment from a governmental unit, including grants and other allocations; and any other similar receipts reported for federal income tax purposes or under generally accepted accounting principles. "Small employer" does not include the federal government; any state government, including any state agency or instrumentality; any political subdivision; or any entity treated as a government for financial accounting and reporting purposes.

(45) **"Tax Administrator"** means the individual charged with direct responsibility for administration of an income tax levied by the City in accordance with this chapter.

(46) **"Tax return preparer"** means any individual described in Section 7701(a)(36) of the Internal Revenue Code and 26 C.F.R. 301.7701-15 .

(47) **"Taxable year"** means the corresponding tax reporting period as prescribed for the taxpayer under the Internal Revenue Code.

(48)(a) **"Taxpayer"** means a person subject to a tax levied on income by a municipal corporation in accordance with this chapter. "Taxpayer" does not include a grantor trust or, except as provided in division (C)(48)(b)(i) of this section, a disregarded entity.

(b)(i) A single member limited liability company that is a disregarded entity for federal tax purposes may be a separate taxpayer from its single member in all Ohio municipal corporations in which it either filed as a separate taxpayer or did not file for its taxable year ending in 2003, if all of the following conditions are met:

(a) The limited liability company's single member is also a limited liability company.

(b) The limited liability company and its single member were formed and doing business in one or more Ohio municipal corporations for at least five years before January 1, 2004.

(c) Not later than December 31, 2004, the limited liability company and its single member each made an election to be treated as a separate taxpayer under division (L) of ORC 718.01 as that section existed on December 31, 2004.

(d) The limited liability company was not formed for the purpose of evading or reducing Ohio municipal corporation income tax liability of the limited liability company or its single member.

(e) The Ohio municipal corporation that was the primary place of business of the sole member of the limited liability company consented to the election.

(ii) For purposes of division (C)(48)(b)(ii) of this section, a municipal corporation was the primary place of business of a limited liability company if, for the limited liability company's taxable year ending in 2003, its income tax liability was greater in that municipal corporation than in any other municipal corporation in Ohio, and that tax liability to that municipal corporation for its taxable year ending in 2003 was at least $400,000.

(49) **"Taxpayers' rights and responsibilities"** means the rights provided to taxpayers in Sections 190.09, 190.12, 190.13, 190.19(B), 190.20, 190.21, and Sections 5717.011 and 5717.03 of the ORC, and the responsibilities of taxpayers to file, report, withhold, remit, and pay municipal income tax and otherwise comply with Chapter 718. of the ORC and resolutions, ordinances, and rules and regulations adopted by the City for the imposition and administration of a municipal income tax.

(50) **"Video lottery terminal"** has the same meaning as in Section 3770.21 of the ORC.

(51) **"Video lottery terminal sales agent"** means a lottery sales agent licensed under Chapter 3770. of the ORC to conduct video lottery terminals on behalf of the state pursuant to Section 3770.21 of the ORC.

SECTION 190.03 IMPOSITION OF TAX.

The income tax levied by the City at a rate of one and one-half percent (1.5%) is levied on the Municipal Taxable Income of every person residing in and/or earning and/or receiving income in the City,

Individuals.

(A) For residents of the City, the income tax levied herein shall be on all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the resident, including the resident's distributive share of the net profit of pass-through entities owned directly or indirectly by the resident and any net profit of the resident. This is further detailed in the definition of income (Section 190.02(C)(16)).

(B) For nonresidents, all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the nonresident for work done, services performed or rendered, or activities conducted in the municipal corporation, including any net profit of the nonresident, but excluding the nonresident's distributive share of the net profit or loss of only pass-through entities owned directly or indirectly by the nonresident.

(C) For residents and nonresidents, income can be reduced to “Municipal Taxable Income” as defined in Section 190.02(C)(21). Exemptions which may apply are specified in Section 190.02(C)(12).

Refundable credit for Nonqualified Deferred Compensation Plan.

(D)(1) As used in this division:

(a) "Nonqualified deferred compensation plan" means a compensation plan described in Section 3121(v)(2)(C) of the Internal Revenue Code.

(b) “Qualifying loss” means the amount of compensation attributable to a taxpayer’s nonqualified deferred compensation plan, less the receipt of money and property attributable to distributions from the nonqualified deferred compensation plan. Full loss is sustained if no distribution of money and property is made by the nonqualified deferred compensation plan. The taxpayer sustains a qualifying loss only in the taxable year in which the taxpayer receives the final distribution of money and property pursuant to that nonqualified deferred compensation plan.

(c)(i) "Qualifying tax rate" means the applicable tax rate for the taxable year for the which the taxpayer paid income tax to the City with respect to any portion of the total amount of compensation the payment of which is deferred pursuant to a nonqualified deferred compensation plan.

(ii) If different tax rates applied for different taxable years, then the "qualifying tax rate" is a weighted average of those different tax rates. The weighted average shall be based upon the tax paid to the City each year with respect to the nonqualified deferred compensation plan.

(d) "Refundable credit" means the amount of the City income tax that was paid on the non-distributed portion, if any, of a nonqualified deferred compensation plan.

(2) If, in addition to the City, a taxpayer has paid tax to other municipal corporations with respect to the nonqualified deferred compensation plan, the amount of the credit that a taxpayer may claim from each municipal corporation shall be calculated on the basis of each municipal corporation's proportionate share of the total municipal corporation income tax paid by the taxpayer to all municipal corporations with respect to the nonqualified deferred compensation plan.

(3) In no case shall the amount of the credit allowed under this section exceed the cumulative income tax that a taxpayer has paid to the City for all taxable years with respect to the nonqualified deferred compensation plan.

(4) The credit allowed under this division is allowed only to the extent the taxpayer's qualifying loss is attributable to:

(a) The insolvency or bankruptcy of the employer who had established the nonqualified deferred compensation plan; or

(b) The employee's failure or inability to satisfy all of the employer's terms and conditions necessary to receive the nonqualified deferred compensation.

Domicile.

(E)(1)(a) An individual is presumed to be domiciled in the City for all or part of a taxable year if the individual was domiciled in the City on the last day of the immediately preceding taxable year or if the Tax Administrator reasonably concludes that the individual is domiciled in the City for all or part of the taxable year.

(b) An individual may rebut the presumption of domicile described in division (E)(1)(a) of this section if the individual establishes by a preponderance of the evidence that the individual was not domiciled in the City for all or part of the taxable year.

(2) For the purpose of determining whether an individual is domiciled in the City for all or part of a taxable year, factors that may be considered include, but are not limited to, the following:

(a) The individual's domicile in other taxable years;

(b) The location at which the individual is registered to vote;

(c) The address on the individual's driver's license;

(d) The location of real estate for which the individual claimed a property tax exemption or reduction allowed on the basis of the individual's residence or domicile;

(e) The location and value of abodes owned or leased by the individual;

(f) Declarations, written or oral, made by the individual regarding the individual's residency;

(g) The primary location at which the individual is employed.

(h) The location of educational institutions attended by the individual's dependents as defined in Section 152 of the Internal Revenue Code, to the extent that tuition paid to such educational institution is based on the residency of the individual or the individual's spouse in the municipal corporation where the educational institution is located;

(i) The number of contact periods the individual has with the City. For the purposes of this division, an individual has one "contact period" with the City if the individual is away overnight from the individual's abode located outside of the City and while away overnight from that abode spends at least some portion, however minimal, of each of two consecutive days in the City.

(3) All additional applicable factors are provided in the Rules and Regulations.

Businesses.

(F) This division applies to any taxpayer engaged in a business or profession in the City, unless the taxpayer is an individual who resides in the City or the taxpayer is an electric company, combined company, or telephone company that is subject to and required to file reports under Chapter 5745. of the ORC.

(1) Except as otherwise provided in division (F)(2) of this section, net profit from a business or profession conducted both within and without the boundaries of the City shall be considered as having a taxable situs in the City for purposes of municipal income taxation in the same proportion as the average ratio of the following:

(a) The average original cost of the real property and tangible personal property owned or used by the taxpayer in the business or profession in the City during the taxable period to the average original cost of all of the real and tangible personal property owned or used by the taxpayer in the business or profession during the same period, wherever situated.

As used in the preceding paragraph, tangible personal or real property shall include property rented or leased by the taxpayer and the value of such property shall be determined by multiplying the annual rental thereon by eight;

(b) Wages, salaries, and other compensation paid during the taxable period to individuals employed in the business or profession for services performed in the City to wages, salaries, and other compensation paid during the same period to individuals employed in the business or profession, wherever the individual's services are performed, excluding compensation from which taxes are not required to be withheld under Section 190.04(C);

(c) Total gross receipts of the business or profession from sales and rentals made and services performed during the taxable period in the City to total gross receipts of the business or profession during the same period from sales, rentals, and services, wherever made or performed.

(2)(a) If the apportionment factors described in division (F)(1) of this section do not fairly represent the extent of a taxpayer's business activity in the City, the taxpayer may request, or the Tax Administrator of the City may require, that the taxpayer use, with respect to all or any portion of the income of the taxpayer, an alternative apportionment method involving one or more of the following:

(i) Separate accounting;

(ii) The exclusion of one or more of the factors;

(iii) The inclusion of one or more additional factors that would provide for a more fair apportionment of the income of the taxpayer to the municipal corporation;

(iv) A modification of one or more of the factors.

(b) A taxpayer request to use an alternative apportionment method shall be in writing and shall accompany a tax return, timely filed appeal of an assessment, or timely filed amended tax return. The taxpayer may use the requested alternative method unless the Tax Administrator denies the request in an assessment issued within the period prescribed by Section 190.12(A).

(c) The Tax Administrator may require a taxpayer to use an alternative apportionment method as described in division (F)(2)(a) of this section, but only by issuing an assessment to the taxpayer within the period prescribed by Section 190.12(A).

(d) Nothing in division (F)(2) of this section nullifies or otherwise affects any alternative apportionment arrangement approved by ~~the~~ Tax Administrator or otherwise agreed upon by both the Tax Administrator and taxpayer before January 1, 2016.

(3) As used in division (F)(1)(b) of this section, "wages, salaries, and other compensation" includes only wages, salaries, or other compensation paid to an employee for services performed at any of the following locations:

(a) A location that is owned, controlled, or used by, rented to, or under the possession of one of the following:

(i) The employer;

(ii) A vendor, customer, client, or patient of the employer, or a related member of such a vendor, customer, client, or patient;

(iii) A vendor, customer, client, or patient of a person described in (F)(3)(a)(ii) of this section, or a related member of such a vendor, customer, client, or patient.

(b) Any location at which a trial, appeal, hearing, investigation, inquiry, review, court-martial, or similar administrative, judicial, or legislative matter or proceeding is being conducted, provided that the compensation is paid for services performed for, or on behalf of, the employer or that the employee's presence at the location directly or indirectly benefits the employer;

(c) Any other location, if the Tax Administrator determines that the employer directed the employee to perform the services at the other location in lieu of a location described in division (F) (3)(a) or (b) of this section solely in order to avoid or reduce the employer's municipal income tax liability. If the Tax Administrator makes such a determination, the employer may dispute the determination by establishing, by a preponderance of the evidence, that the Tax Administrator's determination was unreasonable.

(4) For the purposes of division (F)(1)(c) of this section, receipts from sales and rentals made and services performed shall be sitused to a municipal corporation as follows:

(a) Gross receipts from the sale of tangible personal property shall be sitused to the municipal corporation in which the sale originated. For the purposes of this division, a sale of property originates in the City if, regardless of where title passes, the property meets any of the following criteria:

(i) The property is shipped to or delivered within the City from a stock of goods located within the City.

(ii) The property is delivered within the City from a location outside the City, provided the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within the City and the sales result from such solicitation or promotion.

(iii) The property is shipped from a place within the City to purchasers outside the municipal corporation, provided that the taxpayer is not, through its own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made.

(b) Gross receipts from the sale of services shall be sitused to the City to the extent that such services are performed in the City.

(c) To the extent included in income, gross receipts from the sale of real property located in the City shall be sitused to the City.

(d) To the extent included in income, gross receipts from rents and royalties from real property located in the City shall be sitused to the City.

(e) Gross receipts from rents and royalties from tangible personal property shall be sitused to the City based upon the extent to which the tangible personal property is used in the City.

(5) The net profit received by an individual taxpayer from the rental of real estate owned directly by the individual, or by a disregarded entity owned by the individual, shall be subject to the City's tax only if the property generating the net profit is located in the City or if the individual taxpayer that receives the net profit is a resident of the City. the City shall allow such taxpayers to elect to use separate accounting for the purpose of calculating net profit sitused under this division to the municipal corporation in which the property is located.

(6)(a) Commissions received by a real estate agent or broker relating to the sale, purchase, or lease of real estate shall be sitused to the municipal corporation in which the real estate is located. Net profit reported by the real estate agent or broker shall be allocated to the City, if applicable, based upon the ratio of the commissions the agent or broker received from the sale, purchase, or lease of real estate located in the City to the commissions received from the sale, purchase, or lease of real estate everywhere in the taxable year.

(b) An individual who is a resident of the City shall report the individual's net profit from all real estate activity on the individual's annual tax return for the City. The individual may claim a credit for taxes the individual paid on such net profit to another municipal corporation to the extent that such a credit is allowed under the City's income tax ordinance. (7) When calculating the ratios described in division (F)(1) of this section for the purposes of that division or division (F)(2) of this section, the owner of a disregarded entity shall include in the owner's ratios the property, payroll, and gross receipts of such disregarded entity.

(7) Left intentionally blank.

(8) Left intentionally blank.

SECTION 190.04 COLLECTION AT SOURCE.

Withholding provisions.

(A) Each employer, agent of an employer, or other payer located or doing business in the City shall withhold an income tax from the qualifying wages earned and/or received by each employee in the City. Except for qualifying wages for which withholding is not required under Section 190.03 or division (B)(4) or (6) of this section, the tax shall be withheld at the rate, specified in Section 190.01 of this chapter, of 1.5%. An employer, agent of an employer, or other payer shall deduct and withhold the tax from qualifying wages on the date that the employer, agent, or other payer directly, indirectly, or constructively pays the qualifying wages to, or credits the qualifying wages to the benefit of, the employee.

(B)(1) Except as provided in division (B)(2) of this section, an employer, agent of an employer, or other payer shall remit to the Tax Administrator of the City the greater of the income taxes deducted and withheld or the income taxes required to be deducted and withheld by the employer, agent, or other payer according to the following schedule:

(a) Taxes required to be deducted and withheld shall be remitted monthly to the Tax Administrator if the total taxes deducted and withheld or required to be deducted and withheld by the employer, agent, or other payer on behalf of the City in the preceding calendar year exceeded $2,399, or if the total amount of taxes deducted and withheld or required to be deducted and withheld on behalf of the City in any month of the preceding calendar quarter exceeded $200.

Payment under division (B)(1)(a) of this section shall be made so that the payment is received by the Tax Administrator not later than 15 days after the last day of each month for which the tax was withheld.

(b) Any employer, agent of an employer, or other payer not required to make payments under division (B)(1)(a) of this section of taxes required to be deducted and withheld shall make quarterly payments to the Tax Administrator not later than the 15th day of the month following the end of each calendar quarter.

(c) Notwithstanding the provisions of division (B)(1)(a) and (b) of this section, taxes required to be deducted and withheld shall be remitted semi-monthly to the Tax Administrator if the total taxes deducted and withheld or required to be deducted and withheld on behalf of the City in the preceding calendar year exceeded $11,999, or if in any month of the preceding calendar year exceeded $1,000. Payment under division (B)(1)(c) of this section shall be made so that the payment is received by the Tax Administrator not later than one of the following: i) if the taxes were deducted and withheld or required to be deducted and withheld during the first fifteen days of a month, the third banking day after the fifteenth day of that month; (ii) if the taxes were deducted and withheld or required to be deducted and withheld after the fifteenth day of a month and before the first day of the immediately following month, the third banking day after the last day of the month.

(2) If the employer, agent of an employer, or other payer is required to make payments electronically for the purpose of paying federal taxes withheld on payments to employees under Section 6302 of the Internal Revenue Code, 26 C.F.R. 31.6302-1, or any other federal statute or regulation, the payment shall be made by electronic funds transfer to the Tax Administrator of all taxes deducted and withheld on behalf of the City. The payment of tax by electronic funds transfer under this division does not affect an employer's, agent's, or other payer's obligation to file any return as required under this section.

(3) An employer, agent of an employer, or other payer shall make and file a return showing the amount of tax withheld by the employer, agent, or other payer from the qualifying wages of each employee and remitted to the Tax Administrator. A return filed by an employer, agent, or other payer under this division shall be accepted by Tax Administrator and the City as the return required of an non-resident employee whose sole income subject to the tax under this chapter is the qualifying wages reported by the employee's employer, agent of an employer, or other payer.

(4) An employer, agent of an employer, or other payer is not required to withhold the City income tax with respect to an individual's disqualifying disposition of an incentive stock option if, at the time of the disqualifying disposition, the individual is not an employee of either the corporation with respect to whose stock the option has been issued or of such corporation's successor entity.

(5)(a) An employee is not relieved from liability for a tax by the failure of the employer, agent of an employer, or other payer to withhold the tax as required under this chapter or by the employer's, agent's, or other payer's exemption from the requirement to withhold the tax.

(b) The failure of an employer, agent of an employer, or other payer to remit to the City the tax withheld relieves the employee from liability for that tax unless the employee colluded with the employer, agent, or other payer in connection with the failure to remit the tax withheld.

(6) Compensation deferred before June 26, 2003, is not subject to ~~a~~ the City income tax or income tax withholding requirement to the extent the deferred compensation does not constitute qualifying wages at the time the deferred compensation is paid or distributed.

(7) Each employer, agent of an employer, or other payer required to withhold taxes is liable for the payment of that amount required to be withheld, whether or not such taxes have been withheld, and such amount shall be deemed to be held in trust for the City until such time as the withheld amount is remitted to the Tax Administrator.

(8) On or before the last day of February of each year, an employer shall file a withholding reconciliation return with the Tax Administrator listing:

(a) The names, addresses, and social security numbers of all employees from whose qualifying wages tax was withheld or should have been withheld for the City during the preceding calendar year;

(b) The amount of tax withheld, if any, from each such employee, the total amount of qualifying wages paid to such employee during the preceding calendar year~~,~~;

(c) The name of every other municipal corporation for which tax was withheld or should have been withheld from such employee during the preceding calendar yea;

(d) Any other information required for federal income tax reporting purposes on Internal Revenue Service form W-2 or its equivalent form with respect to such employee;

(e) Other information as may be required by the Tax Administrator.

(9) The officer or the employee of the employer, agent of an employer, or other payer with control or direct supervision of or charged with the responsibility for withholding the tax or filing the reports and making payments as required by this section, shall be personally liable for a failure to file a report or pay the tax due as required by this section. The dissolution of an employer, agent of an employer, or other payer does not discharge the officer's or employee's liability for a failure of the employer, agent of an employer, or other payer to file returns or pay any tax due.

(10) An employer is required to deduct and withhold the City income tax on tips and gratuities received by the employer's employees and constituting qualifying wages, but only to the extent that the tips and gratuities are under the employer's control. For the purposes of this division, a tip or gratuity is under the employer's control if the tip or gratuity is paid by the customer to the employer for subsequent remittance to the employee, or if the customer pays the tip or gratuity by credit card, debit card, or other electronic means.

(11) The Tax Administrator shall consider any tax withheld by an employer at the request of an employee, when such tax is not otherwise required to be withheld by this chapter, to be tax required to be withheld and remitted for the purposes of this section

Occasional Entrant - Withholding.

(C)(1) As used in this division:

(a) "Employer" includes a person that is a related member to or of an employer.

(b) "Fixed location" means a permanent place of doing business in this state, such as an office, warehouse, storefront, or similar location owned or controlled by an employer.

(c) "Principal place of work" means the fixed location to which an employee is required to report for employment duties on a regular and ordinary basis. If the employee is not required to report for employment duties on a regular and ordinary basis to a fixed location, "principal place of work" means the worksite location in this state to which the employee is required to report for employment duties on a regular and ordinary basis. If the employee is not required to report for employment duties on a regular and ordinary basis to a fixed location or worksite location, "principal place of work" means the location in this state at which the employee spends the greatest number of days in a calendar year performing services for or on behalf of the employee's employer.

If there is not a single municipal corporation in which the employee spent the "greatest number of days in a calendar year" performing services for or on behalf of the employer, but instead there are two or more municipal corporations in which the employee spent an identical number of days that is greater than the number of days the employee spent in any other municipal corporation, the employer shall allocate any of the employee's qualifying wages subject to division (C)(2)(a)(i) of this section among those two or more municipal corporations. The allocation shall be made using any fair and reasonable method, including, but not limited to, an equal allocation among such municipal corporations or an allocation based upon the time spent or sales made by the employee in each such municipal corporation. A municipal corporation to which qualifying wages are allocated under this division shall be the employee's "principal place of work" with respect to those qualifying wages for the purposes of this section.

For the purposes of this division, the location at which an employee spends a particular day shall be determined in accordance with division (C)(2)(b) of this section, except that "location" shall be substituted for "municipal corporation" wherever "municipal corporation" appears in that division.

(d) "Professional athlete" means an athlete who performs services in a professional athletic event for wages or other remuneration.

(e) "Professional entertainer" means a person who performs services in the professional performing arts for wages or other remuneration on a per-event basis.

(f) "Public figure" means a person of prominence who performs services at discrete events, such as speeches, public appearances, or similar events, for wages or other remuneration on a per-event basis.

(g) "Worksite location" means a construction site or other temporary worksite in this state at which the employer provides services for more than 20 days during the calendar year. "Worksite location" does not include the home of an employee.

(2)(a) Subject to divisions (C)(3), (5), (6), and (7) of this section, an employer is not required to withhold the City income tax on qualifying wages paid to an employee for the performance of personal services in the City if the employee performed such services in the City on 20 or fewer days in a calendar year, unless one of the following conditions applies:

(i) The employee's principal place of work is located in the City.

(ii) The employee performed services at one or more presumed worksite locations in the City. For the purposes of this division, "presumed worksite location" means a construction site or other temporary worksite in the City at which the employer provides or provided services that can reasonably be, or would have been, expected by the employer to last more than 20 days in a calendar year. Services can "reasonably be expected by the employer to last more than 20 days" if either of the following applies at the time the services commence:

(a) The nature of the services are such that it will require more than 20 days of the services to complete the services;

(b) The agreement between the employer and its customer to perform services at a location requires the employer to perform the services at the location for more than 20 days.

(iii) The employee is a resident of the City and has requested that the employer withhold tax from the employee's qualifying wages as provided in Section 190.04.

(iv) The employee is a professional athlete, professional entertainer, or public figure, and the qualifying wages are paid for the performance of services in the employee's capacity as a professional athlete, professional entertainer, or public figure.

(b) For the purposes of division (C)(2)(a) of this section, an employee shall be considered to have spent a day performing services in the City only if the employee spent more time performing services for or on behalf of the employer in the City than in any other municipal corporation on that day. For the purposes of determining the amount of time an employee spent in a particular location, the time spent performing one or more of the following activities shall be considered to have been spent at the employee's principal place of work:

(i) Traveling to the location at which the employee will first perform services for the employer for the day;

(ii) Traveling from a location at which the employee was performing services for the employer to any other location;

(iii) Traveling from any location to another location in order to pick up or load, for the purpose of transportation or delivery, property that has been purchased, sold, assembled, fabricated, repaired, refurbished, processed, remanufactured, or improved by the employee's employer;

(iv) Transporting or delivering property described in division (C)(2)(b)(iii) of this section, provided that, upon delivery of the property, the employee does not temporarily or permanently affix the property to real estate owned, used, or controlled by a person other than the employee's employer;

(v) Traveling from the location at which the employee makes the employee's final delivery or pick-up for the day to either the employee's principal place of work or a location at which the employee will not perform services for the employer.

(3) If the principal place of work of an employee is located in another Ohio municipal corporation that imposes an income tax, the exception from withholding requirements described in division (C)(2)(a) of this section shall apply only if, with respect to the employee's qualifying wages described in that division, the employer withholds and remits tax on such qualifying wages to that municipal corporation.

(4)(a) Except as provided in division (C)(4)(b) of this section, if, during a calendar year, the number of days an employee spends performing personal services in the City exceeds the 20-day threshold, the employer shall withhold and remit tax to the City for any subsequent days in that calendar year on which the employer pays qualifying wages to the employee for personal services performed in the City.

(b) An employer required to begin withholding tax for the City under division (C)(4)(a) of this section may elect to withhold tax for the City for the first 20 days on which the employer paid qualifying wages to the employee for personal services performed in the City.

(5) If an employer’s fixed location is the City and the employer qualifies as a small employer as defined in Section 190.02, the employer shall withhold municipal income tax on all of the employee's qualifying wages for a taxable year and remit that tax only to the City, regardless of the number of days which the employee worked outside the corporate boundaries of the City.

To determine whether an employer qualifies as a small employer for a taxable year, ~~a~~ the employer will be required to provide the Tax Administrator with the employer's federal income tax return for the preceding taxable year.

(6) Divisions (C)(2)(a) and (4) of this section shall not apply to the extent that a Tax Administrator and an employer enter into an agreement regarding the manner in which the employer shall comply with the requirements of Section 190.04.

SECTION 190.05 ANNUAL RETURN; FILING.

(A) An annual City income tax return shall be completed and filed by every individual taxpayer eighteen (18) years of age or older and any taxpayer that is not an individual for each taxable year for which the taxpayer is subject to the tax, whether or not a tax is due thereon.

(1) The Tax Administrator may accept on behalf of all nonresident individual taxpayers a return filed by an employer, agent of an employer, or other payer under Section 190.05 of this Chapter when the nonresident individual taxpayer's sole income subject to the tax is the qualifying wages reported by the employer, agent of an employer, or other payer, and no additional tax is due the City.

(2) Retirees having no Municipal Taxable Income for the City income tax purposes may file with the Tax Administrator a written exemption from these filing requirements on a form prescribed by the Tax Administrator. The written exemption shall indicate the date of retirement and the entity from which retired. The exemption shall be in effect until such time as the retiree receives Municipal Taxable Income taxable to the City, at which time the retiree shall be required to comply with all applicable provisions of this chapter.

(B) If an individual is deceased, any return or notice required of that individual shall be completed and filed by that decedent's executor, administrator, or other person charged with the property of that decedent.

(C) If an individual is unable to complete and file a return or notice required by the City, the return or notice required of that individual shall be completed and filed by the individual's duly authorized agent, guardian, conservator, fiduciary, or other person charged with the care of the person or property of that individual.

(D) Returns or notices required of an estate or a trust shall be completed and filed by the fiduciary of the estate or trust.

(E) The City shall permit spouses to file a joint return.

(F)(1) Each return required to be filed under this division shall contain the signature of the taxpayer or the taxpayer's duly authorized agent and of the person who prepared the return for the taxpayer. The return shall include the taxpayer's social security number or taxpayer identification number. Each return shall be verified by a declaration under penalty of perjury.

(2) The Tax Administrator shall require a taxpayer who is an individual to include, with each annual return~~,~~ and amended return, copies of the following documents: all of the taxpayer's Internal Revenue

Service form W-2, "Wage and Tax Statements," including all information reported on the taxpayer's federal W-2, as well as taxable wages reported or withheld for any municipal corporation; the taxpayer's Internal Revenue Service form 1040; and, with respect to an amended tax return, any other documentation necessary to support the adjustments made in the amended return. An individual taxpayer who files the annual return required by this section electronically is not required to provide paper copies of any of the foregoing to the Tax Administrator unless the Tax Administrator requests such copies after the return has been filed.

(3) The Tax Administrator may require a taxpayer that is not an individual to include, with each annual net profit return, amended net profit return, or request for refund required under this section, copies of only the following documents: the taxpayer's Internal Revenue Service form 1041, form 1065, form 1120, form 1120-REIT, form 1120F, or form 1120S, and, with respect to an amended tax return or refund request, any other documentation necessary to support the refund request or the adjustments made in the amended return.

A taxpayer that is not an individual and that files an annual net profit return electronically through the Ohio Business Gateway or in some other manner shall either mail the documents required under this division to the Tax Administrator at the time of filing or, if electronic submission is available, submit the documents electronically through the Ohio Business Gateway.

(4) After a taxpayer files a tax return, the Tax Administrator may request, and the taxpayer shall provide, any information, statements, or documents required by the City to determine and verify the taxpayer's municipal income tax liability. The requirements imposed under division (F) of this section apply regardless of whether the taxpayer files on a generic form or on a form prescribed by the Tax Administrator.

(G)(1)(a) Except as otherwise provided in this chapter, each individual income return required to be filed under this section shall be completed and filed as required by the Tax Administrator on or before the date prescribed for the filing of state individual income tax returns under division (G) of Section 5747.08 of the ORC. The taxpayer shall complete and file the return or notice on forms prescribed by the Tax Administrator or on generic forms, together with remittance made payable to the City. No remittance is required if the net amount due is ten dollars or less.

(b) Except as otherwise provided in this chapter, each annual net profit return required to be filed under this section by a taxpayer that is not an individual shall be completed and filed as required by the Tax Administrator on or before the fifteenth day of the fourth month following the end of the taxpayer's taxable year. The taxpayer shall complete and file the return or notice on forms prescribed by the Tax Administrator or on generic forms, together with remittance made payable to the City. No remittance is required if the net amount due is ten dollars or less.

(2) Any taxpayer that has duly requested an automatic six-month extension for filing the taxpayer's federal income tax return shall automatically receive an extension for the filing of the City's income tax return. The extended due date of the City's income tax return shall be the 15th day of the tenth month after the last day of the taxable year to which the return relates. An extension of time to file under this division is not an extension of the time to pay any tax due unless the Tax Administrator grants an extension of that date.

(a) A copy of the federal extension request shall be included with the filing of the City's income tax return.

(b) A taxpayer that has not requested or received a six-month extension for filing the taxpayer's federal income tax return may request that the Tax Administrator grant the taxpayer a six-month extension of the date for filing the taxpayer's the City income tax return. If the request is received by the Tax Administrator on or before the date the City income tax return is due, the Tax Administrator shall grant the taxpayer's requested extension.

(3) If the tax commissioner extends for all taxpayers the date for filing state income tax returns under division (G) of Section 5747.08 of the ORC, a taxpayer shall automatically receive an extension for the filing of ~~a~~ the City's income tax return. The extended due date of the City's income tax return shall be the same as the extended due date of the state income tax return.

(4) If the Tax Administrator considers it necessary in order to ensure the payment of the tax imposed by the City, the Tax Administrator may require taxpayers to file returns and make payments otherwise than as provided in this division, including taxpayers not otherwise required to file annual returns.

(5) To the extent that any provision in this division (G) of this section conflicts with any provision in divisions (N), (O), (P), or (Q) of this section, the provisions in divisions (N), (O), (P), or (Q) prevail.

(H)(1) For taxable years beginning after 2015, the City shall not require a taxpayer to remit tax with respect to net profits if the net amount due is ten dollars or less.

(2) Any taxpayer not required to remit tax to the City for a taxable year pursuant to division (H)(1) of this section shall file with the City an annual net profit return under division (F)(3) of this section.

(I) If a payment is required to be made by electronic funds transfer, the payment is considered to be made when the payment is credited to an account designated by the Tax Administrator for the receipt of tax payments, except that, when a payment made by electronic funds transfer is delayed due to circumstances not under the control of the taxpayer, the payment is considered to be made when the taxpayer submitted the payment. This division shall not apply to payments required to be made under division (B)(1)(a) of Section 190.04 or provisions for semi-monthly withholding.

(J) Taxes withheld for the City by an employer, the agent of an employer, or other payer as described in Section 190.04 shall be allowed to the taxpayer as credits against payment of the tax imposed on the taxpayer by the City, unless the amounts withheld were not remitted to the City and the recipient colluded with the employer, agent, or other payer in connection with the failure to remit the amounts withheld.

(K) Each return required by the City to be filed in accordance with this division shall include a box that the taxpayer may check to authorize another person, including a tax return preparer who prepared the return, to communicate with the Tax Administrator about matters pertaining to the return.

(L) The Tax Administrator shall accept for filing a generic form of any income tax return, report, or document required by the City, provided that the generic form, once completed and filed, contains all of the information required by ordinance, resolution, or rules and regulations adopted by the City or the Tax Administrator, and provided that the taxpayer or tax return preparer filing the generic form otherwise complies with the provisions of this chapter and of the City's ordinance, resolution, or rules and regulations governing the filing of returns, reports, or documents.

<u>Filing via Ohio Business Gateway.</u>

(M)(1) Any taxpayer subject to municipal income taxation with respect to the taxpayer's net profit from a business or profession may file the City's income tax return, estimated municipal income tax return, or extension for filing a municipal income tax return, and may make payment of amounts shown to be due on such returns, by using the Ohio Business Gateway.

(2) Any employer, agent of an employer, or other payer may report the amount of municipal income tax withheld from qualifying wages, and may make remittance of such amounts, by using the Ohio Business Gateway.

(3) Nothing in this section affects the due dates for filing employer withholding tax returns.

Extension for service in or for the armed forces.

(N) Each member of the national guard of any state and each member of a reserve component of the armed forces of the United States called to active duty pursuant to an executive order issued by the president of the United States or an act of the congress of the United States, and each civilian serving as support personnel in a combat zone or contingency operation in support of the armed forces, may apply to the Tax Administrator of the City for both an extension of time for filing of the return and an extension of time for payment of taxes required by the City during the period of the member's or civilian's duty service, and for 180 days thereafter. The application shall be filed on or before the one hundred eightieth day after the member's or civilian's duty terminates. An applicant shall provide such evidence as the Tax Administrator considers necessary to demonstrate eligibility for the extension.

(O)(1) If the Tax Administrator ascertains that an applicant is qualified for an extension under this section, the Tax Administrator shall enter into a contract with the applicant for the payment of the tax in installments that begin on the 181st day after the applicant's active duty or service terminates. The Tax Administrator may prescribe such contract terms as the Tax Administrator considers appropriate. However, taxes pursuant to a contract entered into under this division are not delinquent, and the Tax Administrator shall not require any payments of penalties or interest in connection with those taxes for the extension period.

(2) If the Tax Administrator determines that an applicant is qualified for an extension under this section, the applicant shall neither be required to file any return, report, or other tax document nor be required to pay any tax otherwise due to the municipal corporation before the 181st day after the applicant's active duty or service terminates.

(3) Taxes paid pursuant to a contract entered into under (O)(1) of this division are not delinquent. The Tax Administrator shall not require any payments of penalties or interest in connection with those taxes for the extension period.

(P)(1) Nothing in this division denies to any person described in this division the application of divisions (N) and (O) of this section.

(2)(a) A qualifying taxpayer who is eligible for an extension under the Internal Revenue Code shall receive both an extension of time in which to file any return, report, or other tax document and an extension of time in which to make any payment of taxes required by a municipal corporation in accordance with this chapter. The length of any extension granted under division (P)(2)(a) of this section shall be equal to the length of the corresponding extension that the taxpayer receives under the Internal Revenue Code. As used in this division, "qualifying taxpayer" means a member of the national guard or a member of a reserve component of the armed forces of the United States called to active duty pursuant to either an executive order issued by the president of the United States or an act of the congress of the United States, or a civilian serving as support personnel in a combat zone or contingency operation in support of the armed forces.

(b) Taxes whose payment is extended in accordance with division (P)(2)(a) of this section are not delinquent during the extension period. Such taxes become delinquent on the first day after the expiration of the extension period if the taxes are not paid prior to that date. The Tax Administrator shall not require any payment of penalties or interest in connection with those taxes for the extension period. The Tax Administrator shall not include any period of extension granted under division (C)(2)(a) of this section in calculating the penalty or interest due on any unpaid tax.

(Q) For each taxable year to which division (N), (O), or (P) of this section applies to a taxpayer, the provisions of divisions (O)(2) and (3) of this section, as applicable, apply to the spouse of that taxpayer if the filing status of the spouse and the taxpayer is married filing jointly for that year.

Consolidated municipal income tax return.

(R) As used in this section:

(1) "Affiliated group of corporations" means an affiliated group as defined in Section 1504 of the Internal Revenue Code, except that, if such a group includes at least one incumbent local exchange carrier that is primarily engaged in the business of providing local exchange telephone service in this state, the affiliated group shall not include any incumbent local exchange carrier that would otherwise be included in the group.

(2) "Consolidated federal income tax return" means a consolidated return filed for federal income tax purposes pursuant to Section 1501 of the Internal Revenue Code.

(3) "Consolidated federal taxable income" means the consolidated taxable income of an affiliated group of corporations, as computed for the purposes of filing a consolidated federal income tax return, before consideration of net operating losses or special deductions. "Consolidated federal taxable income" does not include income or loss of an incumbent local exchange carrier that is excluded from the affiliated group under division (R)(1) of this section.

(4) "Incumbent local exchange carrier" has the same meaning as in Section 4927.01 of the ORC.

(5) "Local exchange telephone service" has the same meaning as in Section 5727.01 of the ORC.

(S)(1) For taxable years beginning on or after January 1, 2016, a taxpayer that is a member of an affiliated group of corporations may elect to file a consolidated municipal income tax return for a taxable year if at least one member of the affiliated group of corporations is subject to the City's income tax in that taxable year, and if the affiliated group of corporations filed a consolidated federal income tax return with respect to that taxable year. The election is binding for a five-year period beginning with the first taxable year of the initial election unless a change in the reporting method is required under federal law. The election continues to be binding for each subsequent five-year period unless the taxpayer elects to discontinue filing consolidated municipal income tax returns under division (S)(2) of this section or a taxpayer receives permission from the Tax Administrator. The Tax Administrator shall approve such a request for good cause shown.

(2) An election to discontinue filing consolidated municipal income tax returns under this section must be made in the first year following the last year of a five-year consolidated municipal income tax return election period in effect under division (S)(1) of this section. The election to discontinue filing a consolidated municipal income tax return is binding for a five-year period beginning with the first taxable year of the election.

(3) An election made under division (S)(1) or (2) of this section is binding on all members of the affiliated group of corporations subject to a municipal income tax.

(T) A taxpayer that is a member of an affiliated group of corporations that filed a consolidated federal income tax return for a taxable year shall file a consolidated City income tax return for that taxable year if the Tax Administrator determines, by a preponderance of the evidence, that intercompany transactions have not been conducted at arm's length and that there has been a distortive shifting of income or expenses with regard to allocation of net profits to the City. A taxpayer that is required to file a consolidated City income tax return for a taxable year shall file a consolidated City income tax return for all subsequent taxable years, unless the taxpayer requests and receives written permission from the Tax Administrator to file a separate return or a taxpayer has experienced a change in circumstances.

(U) A taxpayer shall prepare a consolidated City income tax return in the same manner as is required under the United States department of treasury regulations that prescribe procedures for the preparation of the consolidated federal income tax return required to be filed by the common parent of the affiliated group of which the taxpayer is a member.

(V)(1) Except as otherwise provided in divisions (V)(2), (3), and (4) of this section, corporations that file a consolidated municipal income tax return shall compute adjusted federal taxable income, as defined in Section 190.02, by substituting "consolidated federal taxable income" for "federal taxable income" wherever "federal taxable income" appears in that division and by substituting "an affiliated group of corporation's" for "a C corporation's" wherever "a C corporation's" appears in that division.

(2) No corporation filing a consolidated City income tax return shall make any adjustment otherwise required under Section 190.02(C)(1) to the extent that the item of income or deduction otherwise subject to the adjustment has been eliminated or consolidated in the computation of consolidated federal taxable income.

(3) If the net profit or loss of a pass-through entity having at least eighty percent (80%) of the value of its ownership interest owned or controlled, directly or indirectly, by an affiliated group of corporations is included in that affiliated group's consolidated federal taxable income for a taxable year, the corporation filing a consolidated City income tax return shall do one of the following with respect to that pass-through entity's net profit or loss for that taxable year:

(a) Exclude the pass-through entity's net profit or loss from the consolidated federal taxable income of the affiliated group and, for the purpose of making the computations required in divisions (R) through (Y) of Section 190.05, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit sitused to the City. If the entity's net profit or loss is so excluded, the entity shall be subject to taxation as a separate taxpayer on the basis of the entity's net profits that would otherwise be included in the consolidated federal taxable income of the affiliated group.

(b) Include the pass-through entity's net profit or loss in the consolidated federal taxable income of the affiliated group and, for the purpose of making the computations required in divisions (R) through (Y) of Section 190.05, include the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit sitused to the City. If the entity's net profit or loss is so included, the entity shall not be subject to taxation as a separate taxpayer on the basis of the entity's net profits that are included in the consolidated federal taxable income of the affiliated group.

(4) If the net profit or loss of a pass-through entity having less than eighty percent of the value of its ownership interest owned or controlled, directly or indirectly, by an affiliated group of corporations is included in that affiliated group's consolidated federal taxable income for a taxable year, all of the following shall apply:

(a) The corporation filing the consolidated municipal income tax return shall exclude the pass-through entity's net profit or loss from the consolidated federal taxable income of the affiliated group and, for the purposes of making the computations required in divisions (R) through (Y) of Section 190.05, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit sitused to the City;

(b) The pass-through entity shall be subject to the City income taxation as a separate taxpayer in accordance with this chapter on the basis of the entity's net profits that would otherwise be included in the consolidated federal taxable income of the affiliated group.

(W) Corporations filing a consolidated City income tax return shall make the computations required under divisions (R) through (Y) of Section 190.05 by substituting "consolidated federal taxable income attributable to" for "net profit from" wherever "net profit from" appears in that section and by substituting "affiliated group of corporations" for "taxpayer" wherever "taxpayer" appears in that section.

(X) Each corporation filing a consolidated City income tax return is jointly and severally liable for any tax, interest, penalties, fines, charges, or other amounts imposed by the City in accordance with this chapter on the corporation, an affiliated group of which the corporation is a member for any portion of the taxable year, or any one or more members of such an affiliated group.

(Y) Corporations and their affiliates that made an election or entered into an agreement with the City before January 1, 2016, to file a consolidated or combined tax return with the City may continue to file consolidated or combined tax returns in accordance with such election or agreement for taxable years beginning on and after January 1, 2016.

SECTION 190.06 CREDIT FOR TAX PAID TO OTHER MUNICIPALITIES.

(A) Every individual taxpayer domiciled in the City who is required to and does pay, or has acknowledged liability for, a municipal tax to another municipality on or measured by the same income, qualifying wages, commissions, net profits or other compensation taxable under this chapter may claim a nonrefundable credit upon satisfactory evidence of the tax paid to the other municipality. Subject to division (C) of this section, the credit shall not exceed the tax due the City under this chapter.

(B) The City shall grant a credit against its tax on income to a resident of the City who works in a joint economic development zone created under Section 715.691 or a joint economic development district created under Section 715.70, 715.71, or 715.72 of the ORC to the same extent that it grants a credit against its tax on income to its residents who are employed in another municipal corporation.

(C) If the amount of tax withheld or paid to the other municipality is less than the amount of tax required to be withheld or paid to the other municipality, then for purposes of division (A) of this section, "the income, qualifying wages, commissions, net profits or other compensation" subject to tax in the other municipality shall be limited to the amount computed by dividing the tax withheld or paid to the other municipality by the tax rate for that municipality.

(D) The City shall grant a credit against its tax on income to a resident of the City, who works in a county that imposes an income tax, to the same extent that it grants a credit against its tax on income to its residents who are employed in a municipal corporation.]

SECTION 190.07 ESTIMATED TAXES.

(A) As used in this section:

(1) "Estimated taxes" means the amount that the taxpayer reasonably estimates to be the taxpayer's tax liability for the City's income tax for the current taxable year.

(2) "Tax liability" means the total taxes due to the City for the taxable year, after allowing any credit to which the taxpayer is entitled, and after applying any estimated tax payment, withholding payment, or credit from another taxable year.

(B)(1) Every taxpayer shall make a declaration of estimated taxes for the current taxable year, on the form prescribed by the Tax Administrator, if the amount payable as estimated taxes is at least $200. For the purposes of this section:

(a) Taxes withheld for the City from qualifying wages shall be considered as paid to the City in equal amounts on each payment date unless the taxpayer establishes the dates on which all amounts were actually withheld, in which case they shall be considered as paid on the dates on which the amounts were actually withheld.

(b) An overpayment of tax applied as a credit to a subsequent taxable year is deemed to be paid on the date of the postmark stamped on the cover in which the payment is mailed or, if the payment is made by electronic funds transfer, the date the payment is submitted. As used in this division, "date of the postmark" means, in the event there is more than one date on the cover, the earliest date imprinted on the cover by the postal service.

(2) Taxpayers filing joint returns shall file joint declarations of estimated taxes. A taxpayer may amend a declaration under rules prescribed by the Tax Administrator. A taxpayer having a taxable year of less than twelve months shall make a declaration under rules prescribed by the Tax Administrator.

(3) The declaration of estimated taxes shall be filed on or before the date prescribed for the filing of municipal income tax returns under division (G) of Section 190.05 or on or before the fifteenth (15^{th}) day of the fourth month after the taxpayer becomes subject to tax for the first time.

(4) Taxpayers reporting on a fiscal year basis shall file a declaration on or before the fifteenth (15^{th}) day of the fourth month after the beginning of each fiscal year or period.

(5) The original declaration or any subsequent amendment may be increased or decreased on or before any subsequent quarterly payment day as provided in this section.

(C)(1) The required portion of the tax liability for the taxable year that shall be paid through estimated taxes made payable to the City, including the application of tax refunds to estimated taxes and withholding on or before the applicable payment date, shall be as follows:

(a) On or before the fifteenth (15^{th}) day of the fourth month after the beginning of the taxable year, twenty-two and one-half (22.5) percent of the tax liability for the taxable year;

(b) On or before the fifteenth (15^{th}) day of the sixth month after the beginning of the taxable year, forty-five (45) percent of the tax liability for the taxable year;

(c) On or before the fifteenth (15^{th}) day of the ninth month after the beginning of the taxable year, sixty-seven and one-half (67.5) percent of the tax liability for the taxable year;

(d) On or before the fifteenth (15^{th}) day of the twelfth month of the taxable year, ninety percent (90%) of the tax liability for the taxable year.

(2) When an amended declaration has been filed, the unpaid balance shown due on the amended declaration shall be paid in equal installments on or before the remaining payment dates.

(3) On or before the fifteenth (15^{th}) day of the fourth month of the year following that for which the declaration or amended declaration was filed, an annual return shall be filed and any balance which may be due shall be paid with the return in accordance with Section 718.05.

(D)(1) In the case of any underpayment of any portion of a tax liability, penalty and interest may be imposed pursuant to Section 190.18 upon the amount of underpayment for the period of underpayment, unless the underpayment is due to reasonable cause as described in division (E) of this section. The amount of the underpayment shall be determined as follows:

(a) For the first payment of estimated taxes each year, twenty-two and one-half percent (22.5%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment;

(b) For the second payment of estimated taxes each year, forty-five percent (45%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment;

(c) For the third payment of estimated taxes each year, sixty-seven and one-half percent (67.5%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment;

(d) For the fourth payment of estimated taxes each year, ninety percent (90%) of the tax liability, less the amount of taxes paid by the date prescribed for that payment.

(2) The period of the underpayment shall run from the day the estimated payment was required to be made to the date on which the payment is made. For purposes of this section, a payment of estimated taxes on or before any payment date shall be considered a payment of any previous underpayment only to the extent the payment of estimated taxes exceeds the amount of the payment presently required to be paid to avoid any penalty.

(E) An underpayment of any portion of tax liability determined under division (D) of this section shall be due to reasonable cause and the penalty imposed by this section shall not be added to the taxes for the taxable year if any of the following apply:

(1) The amount of estimated taxes that were paid equals at least ninety percent (90%) of the tax liability for the current taxable year, determined by annualizing the income received during the year up to the end of the month immediately preceding the month in which the payment is due.

(2) The amount of estimated taxes that were paid equals at least one hundred percent of the tax liability shown on the return of the taxpayer for the preceding taxable year, provided that the immediately preceding taxable year reflected a period of twelve months and the taxpayer filed a return with the City under Section 190.05 for that year.

(3) The taxpayer is an individual who resides in the City but was not domiciled there on the first day of January of the calendar year that includes the first day of the taxable year.

SECTION 190.08 ROUNDING OF AMOUNTS.

A person may round to the nearest whole dollar all amounts the person is required to enter on any return, report, voucher, or other document required under this chapter. Any fractional part of a dollar that equals or exceeds fifty cents shall be rounded to the next whole dollar, and any fractional part of a dollar that is less than fifty cents shall be dropped. If a person chooses to round amounts entered on a document, the person shall round all amounts entered on the document.

SECTION 190.09 REQUESTS FOR REFUNDS.

(A) As used in this section, "withholding tax" has the same meaning as in Section 190.18.

(B) Upon receipt of a request for a refund, the Tax Administrator, in accordance with this section, shall refund to employers, agents of employers, other payers, or taxpayers, with respect to any income or withholding tax levied by the municipal corporation:

(1) Overpayments of more than ten dollars or more;

(2) Amounts paid erroneously if the refund requested exceeds ten dollars or more.

(C)(1) Except as otherwise provided in this chapter, requests for refund shall be filed with the Tax Administrator, on the form prescribed by the Tax Administrator within three years after the tax was due or paid, whichever is later. The Tax Administrator may require the requestor to file with the request any documentation that substantiates the requestor's claim for a refund.

(2) On filing of the refund request, the Tax Administrator shall determine the amount of refund due and certify such amount to the appropriate municipal corporation official for payment. Except as provided in division (C)(3) of this section, the administrator shall issue an assessment to any taxpayer whose

request for refund is fully or partially denied. The assessment shall state the amount of the refund that was denied, the reasons for the denial, and instructions for appealing the assessment.

(3) If a Tax Administrator denies in whole or in part a refund request included within the taxpayer's originally filed annual income tax return, the Tax Administrator shall notify the taxpayer, in writing, of the amount of the refund that was denied, the reasons for the denial, and instructions for requesting an assessment that may be appealed under Section 190.21.

(D) A request for a refund that is received after the last day for filing specified in division (C) of this section shall be considered to have been filed in a timely manner if any of the following situations exist:

(1) The request is delivered by the postal service, and the earliest postal service postmark on the cover in which the request is enclosed is not later than the last day for filing the request.

(2) The request is delivered by the postal service, the only postmark on the cover in which the request is enclosed was affixed by a private postal meter, the date of that postmark is not later than the last day for filing the request, and the request is received within seven days of such last day.

(3) The request is delivered by the postal service, no postmark date was affixed to the cover in which the request is enclosed or the date of the postmark so affixed is not legible, and the request is received within seven days of the last day for making the request.

(E) Interest shall be allowed and paid on any overpayment by a taxpayer of any municipal income tax obligation from the date of the overpayment until the date of the refund of the overpayment, except that if any overpayment is refunded within 90 days after the final filing date of the annual return or 90 days after the completed return is filed, whichever is later, no interest shall be allowed on the refund. For the purpose of computing the payment of interest on amounts overpaid, no amount of tax for any taxable year shall be considered to have been paid before the date on which the return on which the tax is reported is due, without regard to any extension of time for filing that return. Interest shall be paid at the interest rate described in Section 190.18(A)(4).

SECTION 190.10 SECOND MUNICIPALITY IMPOSING TAX AFTER TIME PERIOD ALLOWED FOR REFUND.

(A) Income tax that has been deposited with the City, but should have been deposited with another municipality, is allowable by the City as a refund but is subject to the three-year limitation on refunds.

(B) Income tax that was deposited with another municipality but should have been deposited with the City is subject to recovery by the City. If the City's tax on that income is imposed after the time period allowed for a refund of the tax or withholding paid to the other municipality, the City shall allow a nonrefundable credit against the tax or withholding the City claims is due with respect to such income or wages, equal to the tax or withholding paid to the first municipality with respect to such income or wages.

(C) If the City's tax rate is less than the tax rate in the other municipality, then the nonrefundable credit shall be calculated using the City's tax rate. However, if-the City's tax rate is greater than the tax rate in the other municipality, the tax due in excess of the nonrefundable credit is to be paid to the City, along with any penalty and interest that accrued during the period of nonpayment.

(D) Nothing in this section permits any credit carryforward.

SECTION 190.11 AMENDED RETURNS.

(A)(1) If a taxpayer's tax liability shown on the annual tax return for the City changes as a result of an adjustment to the taxpayer's federal or state income tax return, the taxpayer shall file an amended return with the City. The amended return shall be filed on a form required by the Tax Administrator.

(2) If a taxpayer intends to file an amended consolidated municipal income tax return, or to amend its type of return from a separate return to a consolidated return, based on the taxpayer's consolidated federal income tax return, the taxpayer shall notify the Tax Administrator before filing the amended return.

(B)(1) In the case of an underpayment, the amended return shall be accompanied by payment of any combined additional tax due, together with any penalty and interest thereon. If the combined tax shown to be due is ten dollars or less, no payment need be made. The amended return shall reopen those facts, figures, computations, or attachments from a previously filed return that are not affected, either directly or indirectly, by the adjustment to the taxpayer's federal or state income tax return only:

(i) to determine the amount of tax that would be due if all facts, figures, computations, and attachments were reopened; or,

(ii) if the applicable statute of limitations for civil actions or prosecutions under Section 12 has not expired for a previously filed return.

(2) The additional tax to be paid shall not exceed the amount of tax that would be due if all facts, figures, computations, and attachments were reopened; i.e., the payment shall be the lesser of the two amounts.

(C)(1) In the case of an overpayment, a request for refund may be filed under this division within the period prescribed by division (E) of Section 12 for filing the amended return, even if it is filed beyond the period prescribed in that division if it otherwise conforms to the requirements of that division. If the amount of the refund is less than ten dollars, no refund need be paid by the City. A request filed under this division shall claim refund of overpayments resulting from alterations only to those facts, figures, computations, or attachments required in the taxpayer's annual return that are affected, either directly or indirectly, by the adjustment to the taxpayer's federal or state income tax return, unless it is also filed within the time prescribed in Section 9.

(2) The amount to be refunded shall not exceed the amount of refund that would be due if all facts, figures, computations, and attachments were reopened. All facts, figures, computations, and attachments may be reopened to determine the refund amount due by inclusion of all facts, figures, computations, and attachments.

(D) Within 60 days after the final determination of any federal or state tax liability affecting the taxpayer's City's tax liability, that taxpayer shall make and file an amended City return showing income subject to City income tax based upon such final determination of federal or state tax liability. The taxpayer shall pay any additional City income tax shown due thereon or make a claim for refund of any overpayment, unless the tax or overpayment is less than ten dollars.

SECTION 190.12 LIMITATIONS.

(A)(1)(a) Civil actions to recover municipal income taxes and penalties and interest on municipal income taxes shall be brought within the later of:

(i) Three years after the tax was due or the return was filed, whichever is later; or

(ii) One year after the conclusion of the qualifying deferral period, if any.

(b) The time limit described in division (A)(1)(a) of this section may be extended at any time if both the Tax Administrator and the employer, agent of the employer, other payer, or taxpayer consent in writing to the extension. Any extension shall also extend for the same period of time the time limit described in division (C) of this section.

(2) As used in this section, "qualifying deferral period" means a period of time beginning and ending as follows:

(a) Beginning on the date a person who is aggrieved by an assessment files with the Board of Tax Review the request described in Section 190.21. That date shall not be affected by any subsequent decision, finding, or holding by any administrative body or court that the Board of Tax Review did not have jurisdiction to affirm, reverse, or modify the assessment or any part of that assessment.

(b) Ending the later of the sixtieth day after the date on which the final determination of the Board of Tax Review becomes final or, if any party appeals from the determination of the ~~local~~ board of Tax Review, the sixtieth day after the date on which the final determination of the Board of Tax Review is either ultimately affirmed in whole or in part or ultimately reversed and no further appeal of either that affirmation, in whole or in part, or that reversal is available or taken.

(B) Prosecutions for an offense made punishable under a resolution or ordinance imposing an income tax shall be commenced within three years after the commission of the offense, provided that in the case of fraud, failure to file a return, or the omission of twenty-five percent (25%) or more of income required to be reported, prosecutions may be commenced within six years after the commission of the offense.

(C) A claim for a refund of municipal income taxes shall be brought within the time limitation provided in Section 9.

(D)(1) Notwithstanding the fact that an appeal is pending, the petitioner may pay all or a portion of the assessment that is the subject of the appeal. The acceptance of a payment by the City does not prejudice any claim for refund upon final determination of the appeal.

(2) If upon final determination of the appeal an error in the assessment is corrected by the Tax Administrator, upon an appeal so filed or pursuant to a final determination of the Board of Tax Review, of the Ohio board of tax appeals, or any court to which the decision of the Ohio board of tax appeals has been appealed, so that the resultant amount due is less than the amount paid, a refund will be paid in the amount of the overpayment as provided by Section 9, with interest on that amount as provided by division (E) of Section 9.

(E) No civil action to recover the City income tax or related penalties or interest shall be brought during either of the following time periods:

(1) The period during which a taxpayer has a right to appeal the imposition of that tax or interest or those penalties;

(2) The period during which an appeal related to the imposition of that tax or interest or those penalties is pending.

SECTION 190.13 AUDITS.

(A) At or before the commencement of an audit, the Tax Administrator shall provide to the taxpayer a written description of the roles of the Tax Administrator and of the taxpayer during the audit and a statement of the taxpayer's rights, including any right to obtain a refund of an overpayment of a tax. At or before the commencement of an audit, the Tax Administrator shall inform the taxpayer when the audit is considered to have commenced.

(B) Except in cases involving suspected criminal activity, the Tax Administrator shall conduct an audit of a taxpayer during regular business hours and after providing reasonable notice to the taxpayer. A taxpayer who is unable to comply with a proposed time for an audit on the grounds that the proposed time would cause inconvenience or hardship must offer reasonable alternative dates for the audit.

(C) At all stages of an audit by the Tax Administrator, a taxpayer is entitled to be assisted or represented by an attorney, accountant, bookkeeper, or other tax practitioner. The Tax Administrator shall prescribe a form by which a taxpayer may designate such a person to assist or represent the taxpayer in the conduct of any proceedings resulting from actions by the Tax Administrator. If a taxpayer has not submitted such a form, the Tax Administrator may accept other evidence, as the Tax Administrator considers appropriate, that a person is the authorized representative of a taxpayer.

A taxpayer may refuse to answer any questions asked by the person conducting an audit until the taxpayer has an opportunity to consult with the taxpayer's attorney, accountant, bookkeeper, or other tax practitioner.

This division does not authorize the practice of law by a person who is not an attorney.

(D) A taxpayer may record, electronically or otherwise, the audit examination.

(E) The failure of the Tax Administrator to comply with a provision of this section shall neither excuse a taxpayer from payment of any taxes owed by the taxpayer nor cure any procedural defect in a taxpayer's case.

(F) If the Tax Administrator fails to substantially comply with the provisions of this section, the Tax Administrator, upon application by the taxpayer, shall excuse the taxpayer from penalties and interest

SECTION 190.14 SERVICE OF ASSESSMENT.

(A) As used in this section:

(1) "Last known address" means the address the Tax Administrator has at the time a document is originally sent by certified mail, or any address the Tax Administrator can ascertain using reasonable means such as the use of a change of address service offered by the postal service or an authorized delivery service under Section 5703.056 of the ORC.

(2) "Undeliverable address" means an address to which the postal service or an authorized delivery service under Section 5703.056 of the ORC is not able to deliver an assessment of the Tax Administrator, except when the reason for non-delivery is because the addressee fails to acknowledge or accept the assessment.

(B) Subject to division (C) of this section, a copy of each assessment shall be served upon the person affected thereby either by personal service, by certified mail, or by a delivery service authorized under Section 5703.056 of the ORC. With the permission of the person affected by an assessment, the Tax Administrator may deliver the assessment through alternative means as provided in this section, including, but not limited to, delivery by secure electronic mail.

(C)(1)(a) If certified mail is returned because of an undeliverable address, a Tax Administrator shall utilize reasonable means to ascertain a new last known address, including the use of a change of address service offered by the postal service or an authorized delivery service under Section 5703.056 of the ORC. If the Tax Administrator is unable to ascertain a new last known address, the assessment shall be sent by ordinary mail and considered served. If the ordinary mail is subsequently returned because of an undeliverable address, the assessment remains appealable within 60 days after the assessment's postmark.

(b) Once the Tax Administrator or other the City official, or the designee of either, serves an assessment on the person to whom the assessment is directed, the person may protest the ruling of that assessment by filing an appeal with the local board of tax review within 60 days after the receipt of service. The delivery of an assessment of the Tax Administrator under division (C)(1)(a) of this section is prima facie evidence that delivery is complete and that the assessment is served.

(2) If mailing of an assessment by a Tax Administrator by certified mail is returned for some cause other than an undeliverable address, the Tax Administrator shall resend the assessment by ordinary mail. The assessment shall show the date the Tax Administrator sends the assessment and include the following statement:

"This assessment is deemed to be served on the addressee under applicable law ten days from the date this assessment was mailed by the Tax Administrator as shown on the assessment, and all periods within which an appeal may be filed apply from and after that date."

Unless the mailing is returned because of an undeliverable address, the mailing of that information is prima facie evidence that delivery of the assessment was completed ten days after the Tax Administrator sent the assessment by ordinary mail and that the assessment was served.

If the ordinary mail is subsequently returned because of an undeliverable address, the Tax Administrator shall proceed under division (C)(1)(a) of this section. A person may challenge the presumption of delivery and service under this division in accordance with division (D) of this section.

(D)(1) A person disputing the presumption of delivery and service under division (C) of this section bears the burden of proving by a preponderance of the evidence that the address to which the assessment was sent by certified mail was not an address with which the person was associated at the time the Tax Administrator originally mailed the assessment. For the purposes of this section, a person is associated with an address at the time the Tax Administrator originally mailed the assessment if, at that time, the person was residing, receiving legal documents, or conducting business at the address; or if, before that time, the person had conducted business at the address and, when the assessment was mailed, the person's agent or the person's affiliate was conducting business at the address. For the purposes of this section, a person's affiliate is any other person that, at the time the assessment was mailed, owned or controlled at least 20 percent, as determined by voting rights, of the addressee's business.

(2) If a person elects to appeal an assessment on the basis described in division (D)(1) of this section, and if that assessment is subject to collection and is not otherwise appealable, the person must do so within 60 days after the initial contact by the Tax Administrator or other the City official, or the designee of either, with the person. Nothing in this division prevents the Tax Administrator or other official from entering into a compromise with the person if the person does not actually file such an appeal with the local board of tax review.

(E) Nothing in this section prohibits the Tax Administrator or the Tax Administrator's designee from delivering an assessment by a Tax Administrator by personal service.

(F) Collection actions taken upon any assessment being appealed under division (C)(1)(b) of this section, including those on which a claim has been delivered for collection, shall be stayed upon the pendency of an appeal under this section.

(G) Additional regulations as detailed in the Rules and Regulations shall apply.

SECTION 190.15 ADMINISTRATION OF CLAIMS.

(A) As used in this section, "claim" means a claim for an amount payable to the City that arises pursuant to the City's income tax imposed in accordance with this chapter.

(B) Nothing in this chapter prohibits a Tax Administrator from doing either of the following if such action is in the best interests of the municipal corporation:

(1) Compromise a claim;

(2) Extend for a reasonable period the time for payment of a claim by agreeing to accept monthly or other periodic payments.

(C) The Tax Administrator's rejection of a compromise or payment-over-time agreement proposed by a person with respect to a claim shall not be appealable.

(D) A compromise or payment-over-time agreement with respect to a claim shall be binding upon and shall be to the benefit of only the parties to the compromise or agreement, and shall not eliminate or otherwise affect the liability of any other person.

(E) A compromise or payment-over-time agreement with respect to a claim shall be void if the taxpayer defaults under the compromise or agreement or if the compromise or agreement was obtained by fraud or by misrepresentation of a material fact. Any amount that was due before the compromise or agreement and that is unpaid shall remain due, and any penalties or interest that would have accrued in the absence of the compromise or agreement shall continue to accrue and be due.

SECTION 190.16 TAX INFORMATION CONFIDENTIAL.

(A) Any information gained as a result of returns, investigations, hearings, or verifications required or authorized by this chapter is confidential, and no person shall access or disclose such information except in accordance with a proper judicial order or in connection with the performance of that person's official duties or the official business of the City as authorized by this chapter. The Tax Administrator or a designee thereof may furnish copies of returns filed or otherwise received under this chapter and other related tax information to the internal revenue service, the tax commissioner, and tax administrators of other municipal corporations.

(B) This section does not prohibit the City from publishing or disclosing statistics in a form that does not disclose information with respect to particular taxpayers.

SECTION 190.17 FRAUD.

No person shall knowingly make, present, aid, or assist in the preparation or presentation of a false or fraudulent report, return, schedule, statement, claim, or document authorized or required by the City ordinance or state law to be filed with ~~a~~ the Tax Administrator, or knowingly procure, counsel, or advise the preparation or presentation of such report, return, schedule, statement, claim, or document, or knowingly change, alter, or amend, or knowingly procure, counsel or advise such change, alteration, or amendment of the records upon which such report, return, schedule, statement, claim, or document is based with intent to defraud the City or the Tax Administrator.

SECTION 190.18 INTEREST AND PENALTIES.

(A) As used in this section:

(1) "Applicable law" means this chapter, the resolutions, ordinances, codes, directives, instructions, and rules adopted by the City provided they impose or directly or indirectly address the levy, payment, remittance, or filing requirements of the City.

(2) "Federal short-term rate" means the rate of the average market yield on outstanding marketable obligations of the United States with remaining periods to maturity of three years or less, as determined under Section 1274 of the Internal Revenue Code, for July of the current year.

(3) "Income tax," "estimated income tax," and "withholding tax" means any income tax, estimated income tax, and withholding tax imposed by the City pursuant to applicable law, including at any time before January 1, 2016.

(4) "Interest rate as described in division (A) of this section" means the federal short-term rate, rounded to the nearest whole number percent, plus five percent. The rate shall apply for the calendar year next following the July of the year in which the federal short-term rate is determined in accordance with division (A)(2) of this section.

(5) "Return" includes any tax return, report, reconciliation, schedule, and other document required to be filed with ~~a~~ the Tax Administrator or the City by a taxpayer, employer, any agent of the employer, or any other payer pursuant to applicable law, including at any time before January 1, 2016.

(6) "Unpaid estimated income tax" means estimated income tax due but not paid by the date the tax is required to be paid under applicable law.

(7) "Unpaid income tax" means income tax due but not paid by the date the income tax is required to be paid under applicable law.

(8) "Unpaid withholding tax" means withholding tax due but not paid by the date the withholding tax is required to be paid under applicable law.

(9) "Withholding tax" includes amounts an employer, any agent of an employer, or any other payer did not withhold in whole or in part from an employee's qualifying wages, but that, under applicable law, the employer, agent, or other payer is required to withhold from an employee's qualifying wages.

(B)(1) This section applies to the following:

(a) Any return required to be filed under applicable law for taxable years beginning on or after January 1, 2016;

(b) Income tax, estimated income tax, and withholding tax required to be paid or remitted to the City on or after January 1, 2016.

(2) This section does not apply to returns required to be filed or payments required to be made before January 1, 2016, regardless of the filing or payment date. Returns required to be filed or payments required to be made before January 1, 2016, but filed or paid after that date shall be subject to the ordinances or rules and regulations, as adopted before January 1, 2016, of the City to which the return is to be filed or the payment is to be made.

(C) Should any taxpayer, employer, agent of the employer, or other payer for any reason fail~~s~~, in whole or in part, to make timely and full payment or remittance of income tax, estimated income tax, or withholding tax or to file timely with the City any return required to be filed, the following penalties and interest shall apply:

(1) Interest shall be imposed at the rate described in division (A) of this section, per annum, on all unpaid income tax, unpaid estimated income tax, and unpaid withholding tax.

(2)(a) With respect to unpaid income tax and unpaid estimated income tax, the City may impose a penalty equal to fifteen percent (15%) of the amount not timely paid.

(b) With respect to any unpaid withholding tax, the City may impose a penalty equal to fifty percent (50%) of the amount not timely paid.

(3) With respect to returns other than estimated income tax returns, the City may impose a penalty of $25 for each failure to timely file each return, regardless of the liability shown thereon for each month, or any fraction thereof, during which the return remains unfiled regardless of the liability shown thereon. The penalty shall not exceed $150 for each failure.

(D) Nothing in this section requires the City to refund or credit any penalty, amount of interest, charges, or additional fees that the City has properly imposed or collected before January 1, 2016.

(E) Nothing in this section limits the authority of the City to abate or partially abate penalties or interest imposed under this section when the Tax Administrator determines, in the Tax Administrator's sole discretion, that such abatement is appropriate.

(F) By the 31st day of October of each year the City shall publish the rate described in division (A) of this section applicable to the next succeeding calendar year.

(G) The City may impose on the taxpayer, employer, any agent of the employer, or any other payer the City's post-judgment collection costs and fees, including attorney's fees.

SECTION 190.19 AUTHORITY OF TAX ADMINISTRATOR; VERIFICATION OF INFORMATION.

Authority.

(A) Nothing in this chapter shall limit the authority of the Tax Administrator to perform any of the following duties or functions, unless the performance of such duties or functions is expressly limited by a provision of the ORC:

(1)(a) Exercise all powers whatsoever of an inquisitorial nature as provided by law, including, the right to inspect books, accounts, records, memorandums, and federal and state income tax returns, to examine persons under oath, to issue orders or subpoenas for the production of books, accounts, papers, records, documents, and testimony, to take depositions, to apply to a court for attachment proceedings as for contempt, to approve vouchers for the fees of officers and witnesses, and to administer oaths.

(b) The powers referred to in this division of this section shall be exercised by the Tax Administrator only in connection with the performance of the duties respectively assigned to the Tax Administrator under the City's income tax ordinance;

(2) Appoint agents and prescribe their powers and duties;

(3) Confer and meet with officers of other municipal corporations and states and officers of the United States on any matters pertaining to their respective official duties as provided by law;

(4) Exercise the authority provided by law, including orders from bankruptcy courts, relative to remitting or refunding taxes, including penalties and interest thereon, for any reason overpaid. In addition, the Tax Administrator may investigate any claim of overpayment and, if the Tax Administrator finds that there has been an overpayment, make a written statement of the Tax Administrator's findings, and

approve and issue a refund payable to the taxpayer, the taxpayer's assigns, or legal representative as provided in this chapter;

(5) Exercise the authority provided by law relative to consenting to the compromise and settlement of tax claims;

(6) Exercise the authority provided by law relative to the use of alternative apportionment methods by taxpayers in accordance with Section 190.03;

(7)(a) Make all tax findings, determinations, computations, and orders the Tax Administrator is by law authorized and required to make and, pursuant to time limitations provided by law, on the Tax Administrator's own motion, review, re-determine, or correct any tax findings, determinations, computations, or orders the Tax Administrator has made.

(b) If an appeal has been filed with the Board of Tax Review or other appropriate tribunal, the Tax Administrator shall not review, re-determine, or correct any tax finding, determination, computation, or order which the Tax Administrator has made, unless such appeal or application is withdrawn by the appellant or applicant, is dismissed, or is otherwise final;

(8) Destroy any or all returns or other tax documents in the manner authorized by law;

(9) Enter into an agreement with a taxpayer to simplify the withholding obligations described in Section 190.04.

Verification of accuracy of returns and determination of liability.

(B)(1) A Tax Administrator, or any authorized agent or employee thereof may examine the books, papers, records, and federal and state income tax returns of any employer, taxpayer, or other person that is subject to, or that the Tax Administrator believes is subject to, the provisions of this chapter for the purpose of verifying the accuracy of any return made or, if no return was filed, to ascertain the tax due under this chapter. Upon written request by the Tax Administrator or a duly authorized agent or employee thereof, every employer, taxpayer, or other person subject to this section is required to furnish the opportunity for the Tax Administrator, authorized agent, or employee to investigate and examine such books, papers, records, and federal and state income tax returns at a reasonable time and place designated in the request.

(2) The records and other documents of any taxpayer, employer, or other person that is subject to, or that a Tax Administrator believes is subject to, the provisions of this chapter shall be open to the Tax Administrator's inspection during business hours and shall be preserved for a period of six years following the end of the taxable year to which the records or documents relate, unless the Tax Administrator, in writing, consents to their destruction within that period, or by order requires that they be kept longer. The Tax Administrator may require any person, by notice served on that person, to keep such records as the Tax Administrator determines necessary to show whether or not that person is liable, and the extent of such liability, for the income tax levied by the City or for the withholding of such tax.

(3) The Tax Administrator may examine under oath any person that the Tax Administrator reasonably believes has knowledge concerning any income that was or would have been returned for taxation or any transaction tending to affect such income. The Tax Administrator may, for this purpose, compel any such person to attend a hearing or examination and to produce any books, papers, records, and federal and state income tax returns in such person's possession or control. The person may be assisted or represented by

an attorney, accountant, bookkeeper, or other tax practitioner at any such hearing or examination. This division does not authorize the practice of law by a person who is not an attorney.

(4) No person issued written notice by the Tax Administrator compelling attendance at a hearing or examination or the production of books, papers, records, or federal or state income tax returns under this section shall fail to comply.

Identification information.

(C)(1) Nothing in this chapter prohibits the Tax Administrator from requiring any person filing a tax document with the Tax Administrator to provide identifying information, which may include the person's social security number, federal employer identification number, or other identification number requested by the Tax Administrator. A person required by the Tax Administrator to provide identifying information that has experienced any change with respect to that information shall notify the Tax Administrator of the change before, or upon, filing the next tax document requiring the identifying information.

(2)(a) If the Tax Administrator makes a request for identifying information and the Tax Administrator does not receive valid identifying information within 30 days of making the request, nothing in this chapter prohibits the Tax Administrator from imposing a penalty upon the person to whom the request was directed pursuant to Section 190.18, in addition to any applicable penalty described in Section 190.99.

(b) If a person required by the Tax Administrator to provide identifying information does not notify the Tax Administrator of a change with respect to that information as required under division (C) of Section 190.19 within 30 days after filing the next tax document requiring such identifying information, nothing in this chapter prohibits the Tax Administrator from imposing a penalty pursuant to Section 190.18.

(c) The penalties provided for under divisions (C)(2)(a) and (b) of this section may be billed and imposed in the same manner as the tax or fee with respect to which the identifying information is sought and are in addition to any applicable criminal penalties described in Section 190.99 for a violation of Section 190.17 and any other penalties that may be imposed by the Tax Administrator by law.

SECTION 190.20 REQUEST FOR OPINION OF THE TAX ADMINISTRATOR.

(A) An "opinion of the Tax Administrator" means an opinion issued under this section with respect to prospective municipal income tax liability. It does not include ordinary correspondence of the Tax Administrator.

(B) A taxpayer may submit a written request for an opinion of the Tax Administrator in accordance with the Rules and Regulations.

(C) A taxpayer is not relieved of tax liability for any activity or transaction related to a request for an opinion that contained any misrepresentation or omission of one or more material facts.

(D) A Tax Administrator may refuse to offer an opinion on any request received under this section. Such refusal is not subject to appeal.

(E) An opinion of the Tax Administrator binds the Tax Administrator only with respect to the taxpayer for whom the opinion was prepared and does not bind the Tax Administrator of any other municipal corporation.

(F) An opinion of the Tax Administrator issued under this section is not subject to appeal.

SECTION 190.21 BOARD OF TAX REVIEW.

(A)(1) The Board of Tax Review shall consist of three members. Two members shall be appointed by the legislative authority of the City, but such appointees may not be employees, elected officials, or contractors with the City at any time during their term or in the five years immediately preceding the date of appointment. One member shall be appointed by the Mayor of the City. This member may be an employee of the City, but may not be the director of finance or equivalent officer, or the Tax Administrator or other similar official or an employee directly involved in municipal tax matters, or any direct subordinate thereof.

(2) The term for members of the Board of Tax Review the City shall be two years. There is no limit on the number of terms that a member may serve if the member is reappointed by the legislative authority. The board member appointed by the Mayor of the City shall serve at the discretion of the administrative official.

(3) Members of the Board of Tax Review appointed by the legislative authority may be removed by the legislative authority by majority vote for malfeasance, misfeasance, or nonfeasance in office. To remove such a member, the legislative authority must give the member a copy of the charges against the member and afford the member an opportunity to be publicly heard in person or by counsel in the member's own defense upon not less than ten days' notice. The decision by the legislative authority on the charges is final and not appealable.

(4) A member of the Board of Tax Review who, for any reason, ceases to meet the qualifications for the position prescribed by this section shall resign immediately by operation of law.

(5) A vacancy in an unexpired term shall be filled in the same manner as the original appointment within 60 days of when the vacancy was created. Any member appointed to fill a vacancy occurring prior to the expiration of the term for which the member's predecessor was appointed shall hold office for the remainder of such term. No vacancy on the Board of Tax Review shall impair the power and authority of the remaining members to exercise all the powers of the Board of Tax Review.

(6) If a member is temporarily unable to serve on the Board of Tax Review due to a conflict of interest, illness, absence, or similar reason, the legislative authority or Mayor that appointed the member shall appoint another individual to temporarily serve on the Board of Tax Review in the member's place. The appointment of such an individual shall be subject to the same requirements and limitations as are applicable to the appointment of the member temporarily unable to serve.

(B) Whenever a Tax Administrator issues an assessment, the Tax Administrator shall notify the taxpayer in writing at the same time of the taxpayer's right to appeal the assessment, the manner in which the taxpayer may appeal the assessment, and the address to which the appeal should be directed.

(C) Any person who has been issued an assessment may appeal the assessment to the Board of Tax Review by filing a request with the Board of Tax Review. The request shall be in writing, shall specify the reason or reasons why the assessment should be deemed incorrect or unlawful, and shall be filed within 60 days after the taxpayer receives the assessment.

(D) The Board of Tax Review shall schedule a hearing to be held within 60 days after receiving an appeal of an assessment under division (C) of this section, unless the taxpayer requests additional time to prepare or waives a hearing. If the taxpayer does not waive the hearing, the taxpayer may appear before the Board of Tax Review and may be represented by an attorney at law, certified public accountant, or other representative. The Board of Tax Review may allow a hearing to be continued as jointly agreed to by the parties. In such a case, the hearing must be completed within 120 days after the first day of the hearing unless the parties agree otherwise.

(E) The Board of Tax Review may affirm, reverse, or modify the Tax Administrator's assessment or any part of that assessment. The Board of Tax Review shall issue a final determination on the appeal within 90 days after the Board of Tax Review's final hearing on the appeal, and send a copy of its final determination by ordinary mail to all of the parties to the appeal within 15 days after issuing the final determination. The taxpayer or the Tax Administrator may appeal the Board of Tax Review's final determination as provided in Section 5717.011 of the ORC.

(F) The Board of Tax Review created pursuant to this section shall adopt rules governing its procedures and shall keep a record of its transactions. Such records are not public records available for inspection under Section 149.43 of the ORC. Hearings requested by a taxpayer before a Board of Tax Review created pursuant to this section are not meetings of a public body subject to Section 121.22 of the ORC.

SECTION 190.22 AUTHORITY TO CREATE RULES AND REGULATIONS.

The Tax Administrator is hereby empowered to adopt and promulgate and to enforce rules and regulations relating to any matter or thing pertaining to the administration and enforcement of the provisions of this chapter. Such rules shall not conflict with or be inconsistent with any provision of this chapter. Taxpayers are hereby required to comply not only with the requirements of this chapter, but also to comply with the Rules and Regulations.

All rules adopted under this section shall be published and posted on the internet.

SECTION 190.23 RENTAL AND LEASED PROPERTY.

(A) All property owners, or their designated agents, of five or more units of real property located in the City, who rent or otherwise lease the same, or any part thereof, to any person for commercial, industrial or residential dwelling purposes, including apartments, rooms and other rental accommodations, during any calendar year, or part thereof, commencing with the effective date of this section, shall file with the Tax Administrator on or before the January 31 first following such calendar year a written report disclosing the name, address and also telephone number, if available, of each tenant known to have occupied such unit during the calendar year.

(B) The Tax Administrator may order the appearance before him, or his duly authorized agent, of any person whom he believes to have any knowledge of the name, address and telephone number of any tenant of residential rental real property in the City. The Tax Administrator, or his duly authorized agent, is authorized to examine any person, under oath, concerning the name, address and telephone number of any tenant of commercial, industrial or residential real property located in the City. The Tax Administrator, or his duly authorized agent, may compel the production of papers and records and the attendance of all persons before him, whether as parties or witnesses, whenever he believes such person has knowledge of the name, address and telephone number of any tenant of commercial, industrial or residential real property in the City.

(C) Any property owner or person that violates one or more of the following shall be subject to Section 190.99 of this chapter:

(1) Fails, refuses or neglects to timely file a written report required by subsection (a) hereof; or

(2) Makes an incomplete or intentionally false written report required by subsection (a) hereof; or

(3) Fails to appear before the Tax Administrator or any duly authorized agent and to produce and disclose any tenant information pursuant to any order or subpoena of the Tax Administrator as authorized in this section; or

(4) Fails to comply with the provisions of this section or any order or subpoena of the Tax Administrator.

SECTION 190.24 SAVINGS CLAUSE.

This chapter shall not apply to any person, firm or corporation, or to any property as to whom or which it is beyond the power of Council to impose the tax herein provided for. Any sentence, clause, section or part of this chapter or any tax against or exception granted any individual or any of the several groups of persons, or forms of income specified herein if found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall affect only such clause, sentence, section or part of this chapter and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other parts of this chapter. It is hereby declared to be the intention of Council that this chapter would have been adopted had such unconstitutional, illegal or invalid sentence, or part hereof, not been included therein.

SECTION 190.25 COLLECTION OF TAX AFTER TERMINATION OF ORDINANCE.

(A) This chapter shall continue effective insofar as the levy of taxes is concerned until repealed, and insofar as the collection of taxes levied hereunder and actions or proceedings for collecting any tax so levied or enforcing any provisions of this chapter are concerned, it shall continue effective until all of said taxes levied hereunder in the aforesaid periods are fully paid and any and all suits and prosecutions for the collection of said taxes or for the punishment of violations of this chapter shall have been fully terminated, subject to the limitations contained in Section 190.12 and Section 190.99 hereof.

(B) Annual returns due for all or any part of the last effective year of this ordinance shall be due on the date provided in Sections 5 and Section 190.04 of this ordinance as though the same were continuing.

SECTION 190.26 ADOPTION OF RITA RULES AND REGULATIONS.

The City hereby adopts the Regional Income Tax Agency (RITA) Rules & Regulations, including amendments that may be made from time to time, for use as the City's Income Tax Rules and Regulations. In the event of a conflict with any provision(s) of the City Income Tax Ordinance and the RITA Rules & Regulations, the Ordinance will supersede. Until and if the contractual relationship between the City and RITA ceases, Section 190.26 will supersede Section 190.22 of this chapter regarding promulgation of rules and regulations by the Tax Administrator.

SECTION 190.27 CONTRACT PROVISIONS.

No contract on behalf of the City for works or improvements of the City shall be binding or valid unless the contract contains the following provisions:

"Such……..hereby further agrees to withhold all City income taxes due or payable under the provisions of Chapter 190 of the Codified Ordinances of the City of Reynoldsburg, for qualifying wages, salaries and commissions paid to its employees and further agrees that any of its subcontractors shall be required to agree to withhold any income taxes due under such chapter for services performed under this contract."

SECTION 190.99 VIOLATIONS; PENALTIES.

(A) Whoever violates Section 190.17, division (A) of Section 190.16, or Section 4 by failing to remit the City income taxes deducted and withheld from an employee, shall be guilty of a misdemeanor of the first degree and shall be subject to a fine of not more than $1,000 or imprisonment for a term of up to six months, or both. If the individual that commits the violation is an employee, or official, of the City, the individual is subject to discharge from employment or dismissal from office.

(B) Any person who discloses information received from the Internal Revenue Service in violation of division (A) of Section 190.16 shall be guilty of a felony of the fifth degree and shall be subject to a fine of not more than $5,000 plus the costs of prosecution, or imprisonment for a term not exceeding five years, or both. If the individual that commits the violation is an employee, or official, of the City, the individual is subject to discharge from employment or dismissal from office.

(C) Each instance of access or disclosure in violation of division (A) of Section 16 constitutes a separate offense.

(D) If not otherwise specified herein, no person shall:

(1) Fail, neglect or refuse to make any return or declaration required by this ordinance;

(2) File any incomplete or false return;

(3) Fail, neglect or refuse to pay the tax, penalties or interest imposed by this chapter;

(4) Refuse to permit the Tax Administrator or any duly authorized agent or employee to examine his books, records, papers and federal and state income tax returns relating to the income or net profits of a taxpayer;

(5) Fail to appear before the Tax Administrator and to produce his books, records, papers or federal and state income tax returns relating to the income or net profits of a taxpayer upon order or subpoena of the Tax Administrator;

(6) Refuse to disclose to the Tax Administrator any information with respect to the income or net profits of a taxpayer;

(7) Fail to comply with the provisions of this ordinance or any order or subpoena of the Tax Administrator authorized hereby;

(8) Give to an employer false information as to his true name, correct social security number, and residence address, or fail to promptly notify an employer of any change in residence address and date thereof;

(9) Attempt to do anything whatsoever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this chapter.

(E) Any person who violates any of the provisions in Section 190.99(D) shall be subject to the penalties provided for in Section 190.99(A) of this chapter.

City Auditors Office
Richard Harris
7232 E. Main Street
Reynoldsburg OHIO 43068
Phone

ORDINANCE REQUEST

DATE: **November 9, 2015**

TO: **Richard Harris, City AuditorFinance Committee**

RE: ORDINANCE MAKING TRANSFER OF FUNDS FROM THE UNAPPROPRIATED SPECIAL ASSESSMENT FUND (320) TO THE UNAPPROPRIATED GENERAL FUND. (Second Reading 10/26/2015).

Request Council transfer $28,734.66 from the unappropriated Special Assessment Fund (320) to the unappropriated General Fund. This fund collected monies to pay off bonds from an assessment project over 20 years ago the debt is now paid off and the money needs to be returned to the General Fund (110). This was requested by the State Auditors on our last audit