Reynoldsburg
OHIO · 1839

Eric Smith, Chair
Eric Meyer, Reynoldsburg
, Treasurer/Secretary

# Etna-Reynoldsburg Joint Economic Development District #1

Harrison Township Hall
6750 Outville Road
Pataskala, OH 43062

**Mollie Prasher, Clerk**
**City of Reynoldsburg**

## Harrison Reynoldsburg Joint Economic Development District

## Board of Directors Meeting

| Friday, April 18, 2025 | 2:30 PM | Harrison Township Hall |
|---|---|---|

1. **CALL TO ORDER**
2. **ROLL CALL**
3. **APPROVAL OF AGENDA**
4. **APPROVAL OF MINUTES**
5. **NEW BUSINESS**
6. **OLD BUSINESS**
   a. Appointment of JEDD Member
   b. Amendment of By-Laws to Allow Reynoldsburg to Provide Secretarial Services to Board & Formalize Agreement
   c. A Resolution Adopting a 2025 Budget for the Harrison Township-Reynoldsburg Joint Economic Development District
   d. A Resolution Appointing Officers to the Harrison Township-Reynoldsburg Joint Economic Development District
   e. A Resolution Authorizing the Establishment of a Bank Account for the Harrison Township-Reynoldsburg Joint Economic Development District
   f. A Resolution Adopting a Records Retention Policy and Records Commission for the Harrison Township-Reynoldsburg Joint Economic Development District
   g. A Resolution Levying an Income Tax on Individuals and Businesses, Adopting a Tax Code, and Approving an Income Tax Agreement
7. **TREASURER'S REPORT**

**8. ATTORNEY'S REPORT**

**9. BOARD MEMBER COMMENTS**

**10. ADJOURNMENT**

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ADJOURNMENT

**STAFF REPORT**
**REYNOLDSBURG ETNA-REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT DISTRICT #1**

**DATE:** April 18, 2025

**RE:** Appointment of JEDD Member

**APPROVALS:**

Joe Begeny
Mollie Prasher

**EMERGENCY:**

**REASON FOR EMERGENCY:**

**STAFF REPORT:**

**STAFF REPORT**
**REYNOLDSBURG ETNA-REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT DISTRICT #1**

**DATE:** April 18, 2025

**RE:** Amendment of By-Laws to Allow Reynoldsburg to Provide Secretarial Services to Board & Formalize Agreement

**APPROVALS:**

Joe Begeny
Stephen Cicak
Chris Shook
Mollie Prasher

**EMERGENCY:**

**REASON FOR EMERGENCY:**

**STAFF REPORT:**

**STAFF REPORT**
**REYNOLDSBURG ETNA-REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT DISTRICT #1**

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**DATE:** April 18, 2025

**RE:** A Resolution Adopting a 2025 Budget for the Harrison Township-Reynoldsburg Joint Economic Development District

**APPROVALS:**

Joe Begeny
Stephen Cicak
Chris Shook
Mollie Prasher

**EMERGENCY:**

**REASON FOR EMERGENCY:**

**STAFF REPORT:**

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**A RESOLUTION ADOPTING THE 2025 BUDGET FOR THE HARRISON TOWNSHIP-REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT DISTRICT**

**WHEREAS**, the Board of Directors (the "JEDD Board") of the City of Reynoldsburg-Harrison Township Joint Economic Development District (the "District") has heretofore been duly created pursuant to the provisions contained in Ohio Revised Code ("R.C.") Section 715.72;

**WHEREAS**, pursuant to the provisions of the Joint Economic Development District Contract (the JEDD Contract") entered into by and between Harrison Township (the "Township") and the City of Reynoldsburg (the "City"), the JEDD Board must adopt an annual budget for the District, which shall be the same fiscal year as the Township (currently January 1 through December 31.

**WHEREAS,** the budget attached hereto as Exhibit A and incorporated herein by this reference (the "Budget") was prepared to satisfy the requirements of the JEDD Contract.

**NOW, THEREFORE, BE IT RESOLVED** by the Board that:

**Section 1.** The JEDD Board hereby adopts and approves of the Budget.

**Section 2.** This Board finds and determines that all formal actions of this Board concerning and relating to the adoption of this resolution, and that all deliberations of this Board and of any of its committees that resulted in those formal actions, were taken in meetings open to the public in compliance with the law.

**Section 3**. This resolution shall be in full force and effect immediately upon its adoption.

**CITY OF REYNOLDSBURG-HARRISON TOWNSHIP JOINT ECONOMIC DEVELOPMENT BUDGET**
**FISCAL YEAR ENDING DECEMBER 31, 2025**

| | 2025 ACTUAL | 2025 BUDGET |
|---|---|---|
| **BEGINNING BALANCE** | | |
| **REVENUES:** | | |
| **JEDD TAX ADMINISTRATIVE DISTRIBUTION** | | |
| | | |
| **EXPENSES:** | | |
| **LEGAL FEES** | | |
| **INSURANCE** | | |
| **AUDIT COSTS** | | |

**STAFF REPORT**
**REYNOLDSBURG ETNA-REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT DISTRICT #1**

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**DATE:** April 18, 2025

**RE:** A Resolution Appointing Officers to the Harrison Township-Reynoldsburg Joint Economic Development District

**APPROVALS:**

Joe Begeny
Mollie Prasher

**EMERGENCY:**

**REASON FOR EMERGENCY:**

**STAFF REPORT:**

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**A RESOLUTION APPOINTING OFFICERS TO THE HARRISON TOWNSHIP-REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT DISTRICT BOARD OF DIRECTORS**

**WHEREAS**, the Board of Directors (the "JEDD Board") of the City of Reynoldsburg-Harrison Township Joint Economic Development District (the "District") has heretofore been duly created pursuant to the provisions contained in Ohio Revised Code ("R.C.") Section 715.72; and

**WHEREAS**, pursuant to the provisions of the Joint Economic Development District Contract entered into by and between Harrison Township and the City of Reynoldsburg, the JEDD Board must appoint a Vice Chair, Secretary, and Treasurer as officers.

**NOW THEREFORE, BE IT RESOLVED BY THE JEDD BOARD THAT:**

**Section 1.** The JEDD Board hereby appoints _____ to serve as the Vice Chair.

**Section 2.** The JEDD Board hereby appoints _____ to serve as the Secretary.

**Section 3.** The JEDD Board hereby appoints _____ to serve as the Treasurer.

**Section 4.** The JEDD Board finds and determines that all formal actions of the JEDD Board concerning and relating to the adoption of this resolution, and that all deliberations of the JEDD Board and of any of its committees that resulted in those formal actions, were taken in meetings open to the public in compliance with the law.

**Section 5.** This resolution shall be in full force and effect immediately upon its adoption.

**STAFF REPORT**
**REYNOLDSBURG ETNA-REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT DISTRICT #1**

**DATE:** April 18, 2025

**RE:** A Resolution Authorizing the Establishment of a Bank Account for the Harrison Township-Reynoldsburg Joint Economic Development District

**APPROVALS:**

Mollie Prasher

**EMERGENCY:**

**REASON FOR EMERGENCY:**

**STAFF REPORT:**

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**A RESOLUTION AUTHORIZING ESTABLISH A BANK ACCOUNT FOR HARRISON TOWNSHIP-REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT DISTRICT**

**WHEREAS**, the Board of Directors (the "JEDD Board") of the City of Reynoldsburg-Harrison Township Joint Economic Development District (the "District") has heretofore been duly created pursuant to the provisions contained in Ohio Revised Code ("R.C.") Section 715.72; and

**WHEREAS,** it is in the best interest of the JEDD Board, its members, and the District, to open a bank account for the District.

**NOW, THEREFORE, BE IT RESOLVED** by the Board that:

**Section 1.** The JEDD Board hereby authorizes _____ to take any actions and execute any and all documents necessary or desirable to establish a bank account with _____.

**Section 2.** Per the Bylaws, all checks, drafts, purchase orders, notes, bonds and other instruments requiring the payment of sums of money of $5,000 or more shall be executed by any member of the Board and the Treasurer. The Board may at any time or from time to time designate one or more of its members or any other employee or officer to execute any such

instrument for and on behalf of the Board.

**Section 3.** This Board finds and determines that all formal actions of this Board concerning and relating to the adoption of this resolution, and that all deliberations of this Board and of any of its committees that resulted in those formal actions, were taken in meetings open to the public in compliance with the law.

**Section 4**. This resolution shall be in full force and effect immediately upon its adoption.

Reynoldsburg
OHIO • 1839

**STAFF REPORT**
**REYNOLDSBURG ETNA-REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT DISTRICT #1**

**DATE:** April 18, 2025

**RE:** A Resolution Adopting a Records Retention Policy and Records Commission for the Harrison Township-Reynoldsburg Joint Economic Development District

**APPROVALS:**

Joe Begeny
Chris Shook
Mollie Prasher

**EMERGENCY:**

**REASON FOR EMERGENCY:**

**STAFF REPORT:**

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**A RESOLUTION ADOPTING A REOCRDS RETENTION POLICE FOR THE HARRISON TOWNSHIP-REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT DISTRICT**

**WHEREAS**, the Board of Directors (the "JEDD Board") of the City of Reynoldsburg-Harrison Township (the "District") has heretofore been duly created pursuant to the provisions contained in Ohio Revised Code ("R.C.") Section 715.72; and

**WHEREAS**, R.C. §149.412 establishes a JEDD records commission for each special taxing district, whose members include the chairperson; a fiscal representative; and a legal representative of the JEDD Board (the "JEDD Record Commission"), whose function is to review applications for disposal of obsolete records; and

**WHEREAS**, the Board desires to establish a records retention policy.

**NOW THEREFORE**, **BE IT RESOLVED**, by the Board of the JEDD, that:

**Section 1**. The Records Retention Schedule, attached hereto, is hereby adopted by the Board for use as the schedule for the maintenance and storage of JEDD's records.

**Section 2**. _____ is hereby appointed as the fiscal representative to the JEDD Record Commission.

**Section 3.** _____ is hereby appointed as the legal representative to the JEDD Record Commission.

**Section 4.**The JEDD Records Commission is hereby instructed, as required under R.C. §149.412, to hold its annual open meeting at the call of the chairperson, to review and approve all forms necessary to complete the process of records disposal with the Ohio History Connection.

**Section 5**.It is hereby found and determined that all formal actions of this Board concerning and relating to the passage of this Resolution were taken in an open meeting of this Board, and that all deliberations of this Board and of any of its committees that resulted in such formal action took place in meetings open to the public, in compliance with all legal requirements, including R.C. §121.22 of the Ohio Revised Code.

Harrison-Reynoldsburg JEDD
Retention Schedule

| Schedule Number | Series Title | Description | Retention | Media Type | Auditor of State | OHS-LGRP |
|---|---|---|---|---|---|---|
| 130001 | Agendas | description of meeting items | 2 years | paper/electronic | | |
| 130002 | Annual Budget | annual financial estimate | 3 years | paper/electronic | | |
| 130003 | Annual Financial Report | summary of annual revenues/expenses | 3 years, provided audit | paper/electronic | | |
| 130004 | Audit Reports | financial examination and reports | 5 years | paper/electronic | | |
| 130006 | Compliance Reports | mandatory regulatory reports | 5 years | paper/electronic | | |
| 130007 | Contracts | legal agreements | 8 years, after expiration | paper/electronic | | |
| | **Correspondence** | | | | | |
| 130005 | Executive | significant/executive correspondence | 2 years | paper/electronic | | |
| 130009 | General | miscellaneous correspondence | 1 years | paper/electronic | | |
| 130010 | Transient | temporary correspondence | Until no longer of admin value | paper/electronic | | |
| 130012 | Directories/Rosters | staff/board contact information | Until superseded | paper/electronic | | |
| 130013 | Draft/Transient Records | working documents | Until no longer of admin value | paper/electronic | | |
| 130011 | Financial Records | financial transactions and related docs | 3 years, provided audit | paper/electronic | | |
| 130014 | Insurance Policies/Records | insurance coverage and records | 2 years, after expiration | paper/electronic | | |
| 130015 | Inventory of Fixed Assets | all materials, equipmemnt, supplies | 3 years | paper/electronic | | |
| 130016 | Legal Notices and Proofs | all legal announcements and proofs | 1 year | paper/electronic | | |
| 130017 | Litigation Records | legal claims against the JEDD | 5 years, after case closed | paper/electronic | | |
| 130018 | Management & Operational Reports | functions, projects, & programs of JEDD | 5 years | paper/electronic | | |
| 130019 | Meeting Notices | public meeting announcements | 1 year | paper/electronic | | |
| 130020 | Minutes | record of meeting events | Permanent | paper/electronic | | |
| 130023 | Ohio Public Records Compliance Folder | RC-1, RC-2 & RC-3 forms | Permanent | paper/electronic | | |
| 130021 | Policies, Procedures, Rules & Regulations | depiction of rules, reports, or policies | Until superseded | paper/electronic | | |
| 130022 | Public Records Requests Forms | requests for public records | 2 Years | paper/electronic | | |
| 130024 | Public Record Request Log | per Ohio Audtor of State | 2 Years | paper/electronic | | |
| 130025 | Recordings - Audio/Video | | Retain until transcirbed | paper/electronic | | |
| 130026 | Resolutions | motions documenting policy | Until no longer of admin value | paper/electronic | | |

**STAFF REPORT**
**REYNOLDSBURG ETNA-REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT DISTRICT #1**

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**DATE:** April 18, 2025

**RE:** A Resolution Levying an Income Tax on Individuals and Businesses, Adopting a Tax Code, and Approving an Income Tax Agreement

**APPROVALS:**

Joe Begeny
Stephen Cicak
Chris Shook
Mollie Prasher

**EMERGENCY:**

**REASON FOR EMERGENCY:**

**STAFF REPORT:**

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**A RESOLUTION LEVYING AN INCOME TAX ON INDIVIDUALS AND BUSINESSES, ADOPTING A TAX CODE, AND APPROVING AN INCOME TAX AGREEMENT FOR THE HARRISON TOWNSHIP-REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT DISTRICT**

**WHEREAS**, the Board of Directors (the "JEDD Board") of the Harrison Township-Reynoldsburg Joint Economic Development District (the "District") has heretofore been duly created pursuant to the provisions contained in Ohio Revised Code ("R.C.") Section 715.72; and

**WHEREAS**, pursuant to the provisions of the Joint Economic Development District Contract (the "JEDD Contract") entered into by and between Harrison Township (the "Township") and the City of Reynoldsburg (the "City"), the JEDD Board is authorized to levy a tax on the income earned by persons working and residing within the JEDD, and the net profits of businesses located within the JEDD; and

**WHEREAS**, the JEDD Board desires to levy such a tax at a rate equal to the rate of tax levied by the City on the income of individuals and net profits of businesses and to provide a tax code for the administration of that tax; and

**WHEREAS**, pursuant to the JEDD Contract, the JEDD Board is required to enter into a JEDD Income Tax Agreement (the "Tax Agreement") with the City.

**NOW THEREFORE, BE IT RESOLVED BY THE JEDD BOARD THAT:**

**Section 1.** This Board hereby levies a tax commencing _____, 2025 on the income of persons working and residing within the JEDD and on the net profits of businesses located in the JEDD at the current rate of tax levied by the City (currently 2.5%), all in accordance with the City Tax Code, which is hereby approved and adopted as the Tax Code applicable to the JEDD income tax.

**Section 2.** The Tax Agreement, substantially in the form now on file with this Board, is hereby approved and the Chairperson and Secretary of this Board are authorized to sign, in the name and on behalf of this Board, the Tax Agreement in substantially the form now on file with this Board with such changes that are not materially adverse to the interests of this Board and are approved by the members signing the Tax Agreement. That any such changes are not materially adverse to the interests of this Board and are approved shall be conclusively evidenced by the signing of the Tax Agreement by the Chairperson and Secretary.

**Section 3.** This Board finds and determines that all formal actions of this Board concerning and relating to the adoption of this resolution, and that all deliberations of this Board and of any of its committees that resulted in those formal actions, were taken in meetings open to the public in compliance with the law.

**Section 4.** This resolution shall be in full force and effect immediately upon its adoption.

**JEDD INCOME TAX AGREEMENT**

This JEDD Income Tax Agreement (this "Agreement") dated as of _____, 2025 is entered into by and between the Board of Directors (the "JEDD Board") of the City of Reynoldsburg-Harrison Township Joint Economic Development District (the "JEDD") and the City of Reynoldsburg, Ohio (the "City").

**WITNESSETH:**

WHEREAS, pursuant to Ohio Revised Code Section 715.72 and the Joint Economic Development District Contract dated as of July 16, 2024 (the "JEDD Contract") by and between the Township of Harrison (the "Township') and the City of Reynoldsburg (the "City"), the Township and the City created the JEDD; and
WHEREAS, members of the JEDD Board have been duly appointed; and
WHEREAS, the JEDD Board has levied a tax on the income of individuals working or residing in the JEDD and on the net profits of businesses located in the JEDD (the "JEDD Income Tax") and has adopted the City of Reynoldsburg's Tax Code (the "Tax Code"); and
WHEREAS, pursuant to the JEDD Contract, the JEDD Board and the City are required to enter into a JEDD Income Tax Agreement (as defined in the JEDD Contract) to provide that the City administers, collects, enforces and distributes the JEDD Income Tax; and

WHEREAS, the JEDD Board and the City have decided to enter into this Agreement to satisfy

the requirement for the JEDD Income Tax Agreement.
NOW, THEREFORE, in consideration of the foregoing recitals and the agreements, representations, covenants and promises set forth in this Agreement, the City and the JEDD Board agree as follows:

# ARTICLE I DEFINITIONS

**Section 1.1 Interpretations.** Any reference herein to the City, the Township, the JEDD Board or the JEDD or to any officer or employee of the City, the Township, the JEDD Board or the JEDD, includes the entities, officers or employees succeeding to their respective functions, duties or responsibilities pursuant to or by operation of law, or the entities, officers or employees lawfully performing their respective functions, duties or responsibilities.
Any reference herein to a section or provision of the Constitution of the State of Ohio, a section, provision or chapter of the Ohio Revised Code, an ordinance of the City, a resolution of the Township, a resolution of the JEDD Board, any law of the State of Ohio 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 Agreement solely by reason of this Section 1.1 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 JEDD Board or the City under this Agreement.

Unless the context clearly indicates otherwise, words importing the singular number include the plural number and vice versa. The terms “hereof”, “hereby”, “herein”, “hereto”, “hereunder” and similar terms refer to this Agreement. The term “hereafter” means after, and the term “heretofore” means before, the date of this Agreement. Words of any gender include the correlative word of the other genders unless the context clearly indicates otherwise.
Unless the context clearly indicates otherwise, any reference to a “Section” is a reference to a section of this Agreement.
**Section 1.2. Captions and Headings.** The captions and headings in this Agreement are solely for convenience of reference and do not define, limit or describe the scope or intent of any Articles, Sections, subsections, paragraphs, subparagraphs or clauses herein.

# ARTICLE II TERM

**Section 2.1. Term.** The term of this Agreement shall commence upon its execution by both the JEDD Board and the City and shall terminate on December 31, 2074; provided, however, this Agreement shall automatically renew to terminate simultaneously with the JEDD Contract if the JEDD Contract is renewed by the Township and the City.

# ARTICLE III SERVICES TO BE PROVIDED BY CITY

**Section 3.1. Advice regarding Tax Code.** The City and Township shall monitor the effectiveness of the Tax Code for the collection of the JEDD Income Tax, and the City and Township shall monitor any changes in the laws of the State of Ohio applicable to the JEDD Income Tax or the Tax Code. The City and Township shall notify each other and the JEDD Board if and when revisions to the Tax Code are required or desirable.

**Section 3.2. Administration, Collection and Enforcement; Administrator; Assistant Treasurer.** During the term of this Agreement, the City shall administer, collect, enforce, and distribute the JEDD Income Tax in accordance with the Tax Code, the JEDD Contract, and applicable law. The Auditor of the City shall be Administrator of the JEDD Income Tax (the "Administrator") and shall be responsible for the receipt and safekeeping of the JEDD Income Tax. The City may contract with the Regional Income Tax Agency ("RITA") for the administration, collection, and enforcement of the JEDD Income Tax. RITA may deduct a retainer of up to 3% of the gross JEDD Income Tax prior to each periodic distribution to the City. The Administrator shall make an annual report to the City and the Township and the JEDD Board regarding the receipt and distribution of the JEDD Income Tax.

**Section 3.3. Compensation and Expenses.** The JEDD Board agrees to pay to the City for its services and the services of the City Auditor as Administrator for the costs incurred by the City in administering, collecting, and enforcing the JEDD Income Tax, pursuant to Section 5.2(a)(i) of the JEDD Contract, said amount to include the retainer amount due to RITA pursuant. ~~t.~~

~~**ARTICLE IV MISCELLANEOUS**~~

~~**Section 4.1 Execution of Other Documents.** The JEDD Board and the City 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.~~

~~**Section 4.2 Binding Effect.** All rights, benefits, and privileges under this Agreement shall inure to the JEDD Board and the City. The JEDD Board and the City acknowledge and agree that the Township is a third-party beneficiary to this Agreement. Other than the Township, no third parties shall have any right to claim any rights, benefits, or privileges under this Agreement. Each covenant, agreement, or obligation of the JEDD Board or the City under this Agreement is binding on each officer of the JEDD Board or the City, respectively, who have the authority or duty from time to time under the laws of the State to take any action which may be necessary or advisable to observe or perform that covenant, agreement, or obligation.~~

~~**Section 4.3 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.~~

~~**Section 4.4 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.~~

**Section 4.5 Governing Law and Choice of Forum.** This Agreement shall be governed by and construed in accordance with the laws of the State of Ohio. All claims, counterclaims, disputes and other matters in question regarding this Agreement or its breach will be decided in a court of competent jurisdiction within the State of Ohio.

**Section 4.6 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 hand delivered or sent by recognized overnight delivery service or by certified mail, postage prepaid and return receipt requested, addressed to (i) (A) the JEDD Board at its principal office located at 6750 Outville Road, Pataskala, Ohio 43062, Attention: Chairperson, and (B) the City at its offices located at 7232 E. Main Street, Reynoldsburg, Ohio 43068, Attention: City Manager, or (ii) such other address as the recipient shall have previously notified the sender in writing as provided in this Section 5.6.

**Section 4.7 Amendments.** This Agreement may be amended by the JEDD Board and the City by a written agreement authorized by the JEDD Board and the Council of the City.

**Section 4.8 Entire Agreement.** This Agreement is the only and entire agreement between the JEDD Board and the City regarding the JEDD Income Tax.